



Message from the CEO of OREASOC GROUP INC.

I am addressing you today as CEO and also as a partner in our constant pursuit of excellence. At Oreasoc Group Inc. we fervently believe that the core of our success lies in the integral development of each of our employees. It is not only about honing technical skills, but also about fostering behavior that reflects the values of our organization.

We live in a market that challenges us on a daily basis, forcing us to adapt and evolve constantly. Our strategies and actions are grounded in the fundamental principles of Oreasoc Group Inc. because we know that true pride comes from the right way we achieve our goals.

Today, as we present our Code of Conduct, I want to reiterate the importance of the values that guide us both individually and collectively. We aspire to be leaders in our industry, in the hearts of those around us, employees, customers, associates and partners. The vanguard and admiration of our stakeholders are attainable if we maintain an ethical conduct, respectful of all human beings, responsible with our community and the environment.

This Code of Conduct is a clear and precise guide to our commitment to transparency and the building of solid relationships.

I am convinced that the effective implementation of this Code of Conduct is key to fostering a healthy, dignified and deeply satisfying work environment. Thus, together, we will do our duty and unequivocally establish a legacy of which we can all be proud.

I invite you to read, practice and promote this code where each of you has the power to influence and be a guardian of our values.

Together, we can ensure that our daily actions reflect the integrity and excellence that define the greater OREASOC GROUP family.

CEO Oreasoc Group Inc.

KEY DEFINITIONS AT OREASOC GROUP INC.

OREASOC GROUP INC.: A holding company that includes Oreasoc Energy Inc, Oreasoc Fertilizers Inc, Oreasoc Food Inc, Oreasoc Agriculture Inc, Oreasoc Logistic Inc, Oreasoc Media Group Inc, operating in various sectors globally.

BOARD OF DIRECTORS: Governance body composed of elected or appointed members, responsible for overseeing corporate activities.

EXECUTIVE COMMITTEE: Group responsible for the operational and strategic direction of the company, composed of selected members.

EMPLOYEES AND COLLABORATORS: All persons who are part of Oreasoc Group Inc. without distinction of role or seniority.

THIRD PARTIES: Includes external collaborators, business partners, suppliers and any entity acting on behalf of Oreasoc Group Inc.

INTERESTED PARTIES: Individuals or groups impacted by or with an interest in Oreasoc Group Inc. operations, such as employees, managers, customers, among others.

GOODS: Assets of Oreasoc Group Inc. comprising physical properties, strategic information and other valuable resources.

VALUES: Principles that guide the corporate conduct and interactions of Oreasoc Group Inc. with society.

CONDUCT: Actions and behaviors of Oreasoc Group Inc. members governed by moral principles.

CODE: Set of rules that guide actions within Oreasoc Group Inc.

FRAUD: Act of deception to obtain illicit benefits.

MONEY LAUNDERING: Concealment of the illicit origin of assets or the origins of illegally obtained money.

FINANCING OF TERRORISM: Provision or receipt of funds for terrorist activities.

CORRUPTION: Misuse of power for personal gain.

BRIBERY: Offering or accepting benefits to influence actions or decisions.

POLITICALLY EXPOSED PERSONS (PEP): Individuals who have, or had, relevant public functions and significant influence.

PUBLIC AGENTS: Individuals who perform a public function, even temporarily or without remuneration.

PUBLIC AUTHORITIES: Individuals with decision-making capacity in the public sphere.

CORE VALUES OF OREASOC GROUP INC.

We are proud to share with you the intrinsic values that have defined our path and illuminated our history, the same values that maintain our corporate identity and our unwavering commitment to a legacy of excellence.

RESPECT FOR PEOPLE AND THE ENVIRONMENT: We act respectfully, ethically, equitably and fairly with our shareholders, employees, customers, suppliers, local communities, governments and society as a whole. In addition, environmental responsibility is a commitment that we live every day, recognizing our duty to the planet we share.

ACTING RESPONSIBLY: Our integrity is unwavering, and we are committed to complying with applicable laws and regulations wherever we operate, upholding the highest standards of integrity. Diversity is our strength and respecting it under the universal principles of human coexistence is our promise, ensuring an environment free of discrimination based on race, religion, or any other personal characteristic.

TRANSPARENCY: Our commitment to truth is transparency. We strive to maintain open and honest communication about our activities, policies and results. We believe that access to information builds trust and fosters constructive dialogue with all our stakeholders.

FOCUS ON RESULTS: Our goal is excellence. We tirelessly seek to maximize our company's performance to ensure its sustainability, thus ensuring continuous investments, fair returns for our shareholders, and optimal conditions for our employees and collaborators.

QUALITY AND INNOVATION: We are committed to delivering exceptional products and services, constantly investing in the development of our team and the continuous improvement of our processes. Our future is built on creativity and the relentless pursuit of innovative solutions.

1. WHAT IS THE CODE OF CONDUCT OF OREASOC GROUP INC.

This Code of Conduct defines our expectations for ethical and professional behavior, as well as our organization's commitment to building a sustainable and respectful future.

The creation of this Code has emerged from an in-depth process that involved shareholders, managers, employees and collaborators alike. This joint effort ensures that the Code accurately reflects our shared values, our business ethics, and our collective vision of making a positive contribution to society.

The Code of Conduct is a guide for all of us at Oreasoc Group Inc. regardless of our position or function within the company. It urges us to act with rectitude, integrity and efficiency at all times, ensuring that every decision and action contributes to the collective well-being and sustained success of our company. It is a constant reminder of our responsibility to adhere to internal regulations and the highest ethical standards in all our business divisions.

2. OBJECTIVES OF THE CODE OF CONDUCT OF OREASOC GROUP INC.

The Oreasoc Group Inc. Code of Conduct has been designed with a commitment to achieve key goals that reflect our dedication to integrity and business transparency:

2.1. **Clarity in Our Values:** To provide a clear and accessible statement of our corporate values to ensure their understanding, adoption, and application by both society and our employees.



2.2. Behavioral Orientation: To offer a solid reference for the attitudes and behaviors expected from all members of our organization, promoting cohesion and consistency in our actions.

2.3. Promotion of Values: To facilitate the dissemination of and respect for our fundamental principles in each of our companies, encouraging employees and collaborators to act with integrity, appropriateness and efficiency with respect to society and the environment.

2.4. Strengthening Our Principles: To ensure the internalization and continuous practice of Oreasoc Group Inc. values, thus consolidating our corporate culture.

This Code is a vital tool to promote ethical and responsible conduct at all levels of our organization, reaffirming our commitment to align our daily practices with the values that define us.

3. TO WHOM THIS CODE OF CONDUCT APPLIES

We wish to emphasize the universality and importance of our Code of Conduct. This document is fundamental to all of us who are part of our organization and to those with whom we interact. Its purpose is clear: to guide and promote ethical and responsible practices in all our interactions, encompassing:

3.1. Our Internal Team: Ensuring respectful and professional relationships among all employees and collaborators of Oreasoc Group Inc.

3.2. Our External Partners: Including customers, suppliers, financial entities, strategic allies and competitors, promoting fair competition and fruitful collaborations.

3.3. Government Entities: Maintaining an ethical and transparent interaction with the public power in all its instances.

3.4. Community and Society: Committing ourselves to the well-being of local communities and society in general.

4. RESPONSIBILITY FOR THE CODE OF CONDUCT

The Oreasoc Group Inc. Ethics Committee, composed of distinguished representatives of our company, plays an essential role in the supervision and constant improvement of our Code of Conduct. This committee is responsible for ensuring that the Code is rigorously enforced and that it also evolves to reflect the highest ethical and professional standards.

The specific functions and responsibilities of the Ethics Committee are described in detail in its Internal Regulations, ensuring transparency and efficiency in its management.

5. LEADERSHIP RESPONSIBILITY

At Oreasoc Group Inc. each team leader plays a fundamental role as an ambassador of our principles, assuming key responsibilities to ensure integrity and ethical commitment within their sphere of influence. These responsibilities include:

5.1. Mastery of the Code of Conduct: It is imperative that our leaders have a thorough understanding of this code to address any concerns of their team. If they have questions that are beyond their capability to answer, they should promptly contact the Ethics Committee to obtain the necessary guidance.

5.2. Exemplary Conduct: Leaders should embody the values and principles outlined in the Code, acting as role models for their teams. Their behavior and attitude must at all times reflect the ethical standards of our organization.



5.3. Dissemination of Values and Standards: It is the task of each leader to actively promote the values of Oreasoc Group Inc. and the guidelines of this Code, not only within their team, but also when interacting with third parties and other social sectors. They must ensure that their team and stakeholders are well informed about our ethical practices and procedures.

5.4. Monitoring and Reporting: Leaders have an obligation to monitor and enforce compliance with the Code within their teams and to report any violations or misconduct through our Ethics Line, whether they have direct knowledge or well-founded suspicions of such acts.

These responsibilities are essential to maintain and strengthen the ethical culture that defines Oreasoc Group Inc. by ensuring a work environment based on trust, respect and integrity.

6. INDIVIDUAL RESPONSIBILITY

At Oreasoc Group Inc., all our employees and collaborators are expected to:

6.1. Reflect Our Values: Each should embody the principles and behaviors outlined in our Code of Conduct, setting themselves up as models of integrity and professionalism for their colleagues and the community at large.

6.2. Maintain Organizational Integrity: It is essential that our employees are committed to actively monitoring compliance with our Code of Conduct. Should they detect or suspect any violation or inappropriate conduct, they have the responsibility to report it immediately through our Ethics Line.

This collective commitment to ethics and responsibility is what enables us to build and maintain a work environment based on mutual trust, respect and excellence.

7. FUNDAMENTAL RIGHTS OF EMPLOYEES AND COLLABORATORS OF OREASOC GROUP INC.

At Oreasoc Group Inc. sustaining an environment where respect and consideration for each employee and collaborator is the norm, regardless of their role, position or compensation, is a top priority. We are committed to providing an environment that fosters both the personal and professional development of our employees and partners.

Occupational health and safety are central to our corporate culture. We strive to ensure that all our Business Divisions maintain a diligent focus on risk prevention and the protection of the physical and moral integrity of our employees and collaborators. This commitment extends to all areas of work and to every level of the organization.

To materialize these principles, it is crucial that all members of Oreasoc Group Inc. adhere rigorously to the guidelines of our Health and Safety Policy. In addition, we actively promote participation in training programs and orientation activities designed to reinforce safety awareness and practices in the workplace.

This integrated approach to the well-being of our employees and associates not only reflects our commitment to their health and safety, but also contributes to the creation of a positive and productive work environment.

8. ETHICAL INTEGRITY COMMUNICATION CHANNEL

At Oreasoc Group Inc. we deeply value transparency and adherence to the highest ethical standards. That is why we urge any member of our team who is aware of or has suspicions about possible violations of this Code of Conduct, or who has witnessed or been the victim of undue pressure or solicitation by public officials, to report it without delay. For this purpose, we have established the Ethics Line, accessible by e-mail at integritydesk@oreasoc.com.



We want to assure you that the Ethics Line is a secure and confidential channel for sharing any concerns or reports related to ethical conduct within our company. We guarantee the complete privacy of the identity of those who contact us, as well as the information they provide us with.

Furthermore, Oreasoc Group Inc. is firmly committed to not retaliate in any way against those employees and collaborators who, acting in good faith, decide to report situations that they consider contrary to our values and ethical principles. Our goal is to foster a work environment where integrity and honesty are the basis of all our actions.

9. GENERAL CONDUCT OF OREASOC GROUP INC. TOWARDS ITS EMPLOYEES AND COLLABORATORS.

9.1. Oreasoc Group Inc. values the diversity of its employees and collaborators as one of the key factors for success and growth. Therefore, we strive to recruit and retain efficient and talented employees and collaborators, continuously investing in their development.

9.2. At Oreasoc Group Inc. we are committed to ensuring equal employment opportunities for all, regardless of race, class, gender, sexual orientation, marital status, religion, beliefs or nationality. Career advancement depends solely on individual performance, talent, commitment to values, dedication and involvement. Discriminatory practices towards any employee, collaborator or candidate for employment are not tolerated.

9.3. It is part of the company's policy to encourage the development of its employees and collaborators, to value and recognize people based on the results obtained, ensuring that their work environment is a space for creation and fulfillment. To achieve this, our Human Resources guidelines promote camaraderie and collaboration in labor relations, teamwork, responsible leadership and integration among the Business Divisions.

9.4. Slave and child labor, unhealthy conditions and any form of harassment, especially moral or sexual harassment, are considered unacceptable. In a respectful and dignified work environment we do not tolerate such behaviors.

9.5. Acts of intimidation, offense or aggression by employees and collaborators, whether towards co-workers or any person not directly linked to the company (customers, suppliers, consumers, authorities, members of the community, etc.) shall be punished in accordance with local legislation and internal rules of Oreasoc Group Inc.

9.6. Carrying drugs or weapons in the workplace is not permitted in any form and we consider this act as a serious violation that may result in disciplinary and criminal action.

9.7. We unequivocally condemn bribery, money laundering, terrorist financing, fraud and corruption across all regions where we operate. Instances of such misconduct will be met with strict penalties in alignment with both local laws and Oreasoc Group Inc.'s internal regulations.

9.8. At Oreasoc Group Inc. we categorically disapprove of any kind of harmful act against public or private assets, national or foreign, against the principles of public administration or against the international commitments undertaken by the countries in which we operate.

10. CONDUCT IN RELATION TO CUSTOMERS AND SUPPLIERS

10.1. Customer Service: At Oreasoc Group Inc., our commitment is unwavering to serve our customers and consumers with efficiency, speed, education, and transparency. We prioritize ensuring the quality of



our products and services. In instances where we cannot fulfill a customer's needs, we pledge to communicate clearly and respectfully, providing transparent explanations for any limitations encountered.

10.2. Quality and Compliance: Oreasoc Group Inc. only offers products and services that comply with the local legislation in force. Should any non-conformity be found, explanatory or compensatory measures will be taken immediately after consultation with the Executive Committee of Oreasoc Group Inc.

10.3. Confidentiality at Oreasoc Group Inc.: Our employees are steadfast in their commitment to safeguarding the confidentiality of information entrusted to us by our customers and esteemed business partners. We recognize the importance of maintaining the privacy and integrity of sensitive data, and we uphold the highest standards of discretion and trustworthiness in handling such information.

10.4. Competition and Consumer Rights: At Oreasoc Group Inc., we acknowledge that fair competition and the protection of consumer rights are fundamental principles for fostering sustainable market development. We unequivocally pledge never to coerce customers into accepting terms that contravene these principles in order to acquire our products and services.

10.5. Purchases and Contracts: Relations with suppliers and other partners are based on quality, adequate cost/benefit ratio, technical and financial reliability, integrity in the conduct of negotiations, compliance with legislation, anti-corruption practices, respect for the environment and commercial, social and contractual rights.

10.6. Supplier Contracting: Evaluating the background, market reputation, involvement with government agents and Politically Exposed Persons (PEP) of any supplier or other ally contracted by Oreasoc Group Inc. is permitted only after previously informing its director, who shall consult the Ethics Committee in case his company, that of his relatives or close persons is qualified or has been contracted to provide services or supply products to Oreasoc Group Inc.

10.7. Competition: At Oreasoc Group Inc. we respect our competitors and seek to surpass them in a healthy way, always offering the best products and services. We do not tolerate agreements or attitudes on the part of companies or collaborators that may be considered as slander.

10.8. Hiring of Employees and Collaborators: The responsible areas in Oreasoc Group Inc. are in charge of the selection and hiring of its employees and collaborators, without discrimination or favoritism. We do not recommend having relatives within the same department or situations of direct subordination between relatives. We do not allow pressure to influence the admission, promotion or dismissal of employees.

10.9. Gifts, Presents and Hospitality: At Oreasoc Group Inc. the acceptance of gifts must be limited to the values established in our Integrity Policy. Gifts must be identified with the brand of the giver and must not be seen as a way to influence decisions related to business with Oreasoc Group Inc.

Any gift that does not meet this definition should be refused. Courtesies for events, travel and others must conform to the values established in our Integrity Policy and must be communicated in advance to the receiving employee's area manager for evaluation and acceptance decision.

11. CONDUCT IN RELATION TO THE MEDIA

At Oreasoc Group Inc. we consider legitimate the right of the public to be informed about issues of public interest involving a private company. We believe it is the responsibility of the press to obtain and disseminate this information in a free, independent and impartial manner. We repudiate the use of economic power to coerce the media or induce them to disseminate untruthful information.



Oreasoc Group Inc. recognizes the important role of the media in shaping the image of any organization in the eyes of the public. We try to provide information and respond to relevant requests, considering the right not to express an opinion on matters that go against our interests or to maintain confidentiality on strategic information.

Only employees designated and trained to be spokespersons are authorized to speak on behalf of Oreasoc Group Inc.

If you are required to provide information, write articles, give interviews or make statements on behalf of Oreasoc Group Inc. to any media outlet, please inform the area manager and the external corporate communications area in advance.

12. CONDUCT IN RELATION TO THE COMPANY AND ITS ASSETS

Employees and collaborators of Oreasoc Group Inc. have the obligation to properly use and preserve the company's property and assets assigned to them for the performance of their duties, whether directly or indirectly. This responsibility also extends to the assets of customers, suppliers and partners that are used during the performance of work activities. These resources must be used exclusively for work-related purposes, without seeking personal benefit.

Misappropriation or misuse of any of these assets, including copying, selling or distributing these assets to third parties without authorization, is considered serious misconduct. Such conduct is subject to disciplinary sanctions, as well as possible legal consequences, depending on the seriousness of the act.

13. PATENTS AND INVENTIONS

At Oreasoc Group Inc. we value and recognize the importance of innovations, patents and intellectual property rights created by our professionals in the course of their work. Such contributions are essential to our growth and success and are therefore integrated as fundamental assets of our company. Consequently, any development, whether an invention or any other form of intellectual creation made by employees or collaborators during their employment, will remain in the possession of Oreasoc Group Inc. even after their employment has ended.

14. INTERNAL AND EXTERNAL COMMUNICATION

The use of the resources and means of communication provided by Oreasoc Group Inc. including telephones, e-mail, Internet, among others, should be focused primarily on work-related activities. We allow limited use for personal matters, as long as it does not interfere with work responsibilities or compromise the security and integrity of the company's systems.

It is important to emphasize that Internet access through company resources should not be used to search for, transmit or receive content that is offensive, aggressive, pornographic, or that promotes political or religious positions, or any type of discrimination. These practices are contrary to our values and policies and may result in disciplinary action.

15. INFORMATION ABOUT OREASOC GROUP INC. AND ITS BUSINESSES

The management of information related to Oreasoc Group Inc. both internally and externally is the sole responsibility of those employees expressly authorized to do so. It is imperative that the disclosure of any information is done in an accurate, objective and appropriate manner, following the guidelines established by the company.

All our employees and collaborators have the duty to protect and handle with the utmost discretion the information to which they have access during the performance of their duties. Likewise, it is essential that



any situation or behavior that is perceived as suspicious or contrary to the values and principles of our organization be reported immediately to the direct superior.

It is important to note that making false, defamatory or malicious statements about colleagues, Oreasoc Group Inc. itself, its businesses, partners, suppliers or customers is a serious violation of our policies. Such actions are subject to disciplinary sanctions and, depending on their severity, may result in legal consequences.

16. ACCOUNTING AND OTHER RECORDS

Accounting records and other relevant documents at Oreasoc Group Inc. must be prepared and maintained with integrity, in strict compliance with applicable laws, tax regulations and internal guidelines established by our company. It is essential that all documentation is based on accurate and legitimate records.

These records shall be accessible to managers, as well as to the control and internal audit areas of Oreasoc Group Inc., ensuring transparency and accountability in all our financial and administrative operations.

17. PRIVILEGED INFORMATION

17.1. At Oreasoc Group Inc. we require every employee and collaborator who has access to confidential or non-public information to assume responsibility for keeping such information secret, even after leaving the company. The use of inside information for personal gain or for the benefit of others is a serious violation that can lead to both employment and legal sanctions.

17.2. All work documents, including reports, correspondence and any other material used in the daily activities of employees and collaborators, are the exclusive property of Oreasoc Group Inc. Upon termination of the employment relationship with the company, these materials must not be removed or replicated, whether in physical or electronic format.

18. APPROVAL OF EXPENSES

At Oreasoc Group Inc., all expenses incurred by employees and collaborators must receive prior approval from their direct supervisor. Furthermore, these expenses must be appropriately allocated by the administrative department before being incurred. This protocol ensures accountability and efficient resource management throughout the organization.

19. CONDUCT IN RELATION TO THE COMMUNITY AND THE ENVIRONMENT

19.1. At Oreasoc Group Inc. we are committed to maintain a harmonious coexistence with the communities where we operate, respecting their traditions, cultural values and the environment. Our approach goes beyond compliance with local legislation; we strive to be an active agent in community development, seeking to improve the quality of life and contribute to the reduction of social inequalities. To achieve these fundamental objectives, we at Oreasoc Group Inc. carry out a series of actions aimed at fostering a sustainable positive impact on the communities with which we interact.

19.2. In each of Oreasoc Group Inc.'s Business Divisions, we are committed to complying with applicable environmental legislation, optimizing the use of natural resources, and contributing to the preservation of nature and biodiversity. We actively encourage our Business Divisions to obtain ISO 14000 certifications, thus promoting the implementation of integrated management systems that ensure not only environmental quality, but also occupational health and safety.

In addition, we work hand in hand with communities to promote environmental awareness and carry out concrete preservation actions. This collaborative approach allows us not only to fulfill our corporate duties, but also to promote positive and sustainable change in the environment in which we operate.



20. SOCIAL MANAGEMENT

20.1. Social Welfare: Social well-being occupies a central place in our agenda at Oreasoc Group Inc. which leads us to direct our Business Divisions towards minimizing negative impacts and generating tangible benefits for our employees and collaborators, as well as for the communities where we operate. We are committed to the promotion and implementation of a Social Responsibility Management System, which incorporates effective planning and control tools to ensure a conscious and effective management of our activities.

Rigorous implementation of these practices is fundamental to our harmonious integration with local communities, facilitating the building of lasting relationships and trust with all our stakeholders. This disciplined approach not only reflects our commitment to social responsibility, but also strengthens our position and reputation in the environments in which we operate.

20.2. Volunteering and Social Responsibility: Oreasoc Group Inc. prides itself on fostering a culture of volunteerism and social responsibility throughout its Business Divisions. We recognize that these initiatives are fundamental to fulfilling our responsibility to the countries and communities in which we operate. We therefore ensure that these activities are carefully organized and structured, seeking to maximize the positive social impact in proportion to the resources invested and time dedicated by our employees and collaborators. This strategy not only reflects our commitment to social welfare, but also strengthens our bond with our communities, contributing to sustainable and mutually beneficial development.

20.3. Religious Entities: At Oreasoc Group Inc. we hold a deep respect for the diverse religious beliefs and practices of our employees and collaborators, as well as the communities in which we operate. This respect for cultural and religious diversity is a pillar of our corporate identity, and we are committed to maintaining an inclusive and respectful environment, free of discrimination, at all levels of our organization. We recognize and celebrate this diversity as a source of richness and continuous learning.

20.4. Education and Social Action: At Oreasoc Group Inc. we are committed to the development and well-being of the communities in which we operate. An essential part of this commitment is our active collaboration in educational and social projects designed to overcome existing deficiencies and promote the adoption of new attitudes and procedures beneficial to the community. These initiatives, which range from literacy programs to community development projects, are carefully coordinated by our Social Management department.

Our intervention in the educational and social sphere not only seeks to bring tangible improvements in people's quality of life, but also to foster an environment conducive to sustainable growth and social inclusion. We firmly believe in the transformative power of education and social action as pillars for building stronger, more resilient and empowered communities.

21. CHILD PROTECTION AND THE ERADICATION OF FORCED LABOR

Oreasoc Group Inc. maintains a firm stance against child and slave labor in all its Business Divisions, requiring its suppliers to adhere to these same ethical principles. We are committed to supporting and developing activities that promote the well-being and development of children in the communities where we operate, offering internships, as well as training and apprenticeship programs for young people, whenever possible. This approach reflects our dedication not only to respect fundamental human rights, but also to actively contribute to the social and economic progress of the communities with which we interact.

22. CONDUCT WITH PROFESSIONAL AND BUSINESS ENTITIES

We avoid any activity or personal relationship that conflicts with the interests of Oreasoc Group Inc. and recommend following these positions and behaviors:



22.1. Guidelines on Outside Business Activities: At Oreasoc Group Inc. we understand the importance of external professional activities of our employees and partners and their potential to contribute to personal and professional development. However, to ensure alignment with the company's interests and to maintain the integrity of our operations, we establish the following guidelines:

22.1.1. Approval of Outside Activities: Employees and collaborators must not accept positions or functions in other companies or entities without prior authorization from their direct supervisor and the Ethics Committee of Oreasoc Group Inc. Exceptions will only be considered in special cases, and such activities must be formally registered in the Human Resources area.

22.1.2. Participation as an Advisor: Before accepting any invitation to act as an advisor to companies outside Oreasoc Group Inc. it is necessary to inform and obtain the approval of the immediate supervisor and the Ethics Committee. The request will be evaluated and then forwarded to the Executive Committee for final consideration.

22.1.3. Use of the Name or Facilities of Oreasoc Group Inc.: Any activity carried out in the name of Oreasoc Group Inc. or using its name or facilities must have the explicit approval of the head of the respective division of Oreasoc Group Inc.

22.1.4. Participation in Entities and Associations: In line with our corporate philosophy, we encourage participation in entities and associations relevant to our business sectors. However, such participations must be authorized by the Executive Committee to ensure that they adequately represent Oreasoc Group Inc. and do not compromise the employee's effectiveness or responsibilities.

These policies reflect our commitment to transparency, professional ethics and respect for Oreasoc Group Inc. resources and mission, ensuring that all external activities of our employees and partners contribute positively to both their growth and that of our organization.

23. POLITICAL-PARTISAN ACTIVITIES

Oreasoc Group Inc. upholds a clear principle of non-involvement in political activities, reaffirming our commitment to corporate neutrality. We urge each member of our team, if he or she wishes to participate in political processes, to do so in a personal capacity, making sure that he or she does not use our company's name or resources for such purposes.

The participation of our employees and collaborators in political activities must take place outside the work environment and in their free time, ensuring that it does not interfere with their professional responsibilities or generate conflicts of interest with the activities of our Business Divisions. It is important that any involvement in this type of activities, or others of a similar nature, be communicated in a transparent manner to the direct supervisor, the relevant manager and the Ethics Committee.

At Oreasoc Group Inc. we respect the individual right of our employees and collaborators to participate in civic life in accordance with their personal convictions.

24. UNION ACTIVITIES

At Oreasoc Group Inc. we are committed to maintaining a relationship of respect and collaboration with trade unions. We reaffirm our principle of non-discrimination, ensuring that no employee or collaborator is subjected to differential treatment on the basis of union membership. This commitment reflects our dedication to promoting an inclusive and equitable work environment for all members of our team.

25. SOCIAL, CULTURAL OR CHARITABLE ACTIVITIES



Oreasoc Group Inc. deeply values and recognizes the importance of the participation of its employees and collaborators in social, cultural or charitable organizations of recognized public prestige. We consider these voluntary actions to be a significant contribution to society. The Board of Directors appreciates these personal efforts as a reflection of our company's values, provided that such participation does not interfere with the professional performance and job responsibilities of our employees and collaborators.

26. CONDUCT IN RELATION TO THE STOCK MARKET

Oreasoc Group Inc. is firmly committed to implementing best practices in corporate governance and continually strives to achieve this goal.

All employees and collaborators are instructed to refrain from engaging in financial transactions with shares, securities and other instruments of companies in which Oreasoc Group Inc. has control or shareholding. It is crucial to ensure the protection and confidentiality of any relevant non-public information about the business or financial situation of these companies.

Information that may influence the market value of shares, as well as decisions to buy or sell shares, must be considered confidential. Disclosure of such information must strictly follow the protocols established by financial market regulators. It is expressly forbidden for the company's directors, employees and collaborators to use or disclose inside information to third parties.

Therefore, it is strictly forbidden for any employee and collaborator of Oreasoc Group Inc. to offer recommendations on the purchase or sale of shares or other financial instruments based on privileged information to which they have had access and which is not yet in the public domain.

27. CONDUCT IN RELATION TO PUBLIC AUTHORITY

At Oreasoc Group Inc. we are committed to professionalism and integrity in all interactions with public officials.

It is strictly forbidden by our corporate policy to offer, promise or make any form of payment, commission, gift or compensation to authorities, public officials, professionals or executives of government entities, either directly or indirectly through intermediaries. This rule applies without exception to officials of any country.

To ensure transparency and accountability, we require that all meetings with public officials be noted and that at least two representatives of Oreasoc Group Inc. always participate in such meetings.

We strictly comply with the laws of each country in which we operate and expect our employees and partners to do the same. In the event of abusive, discriminatory or incorrect legislation, Oreasoc Group Inc. reserves the right to respond through the appropriate administrative or judicial channels.

Contributions or donations to political parties, political campaigns or candidates must be made in strict adherence to the legal and ethical frameworks in force, respecting the regulations of each country where we have a presence.

It is important to note that no employee or collaborator of Oreasoc Group Inc. is authorized to make donations on behalf of the company to political entities without the prior and explicit approval of the Board of Directors, thus ensuring alignment with our corporate values and ethical commitments.

Prepared by:

Coordination: Ethics Committee of Oreasoc Group Inc.

Approval: Board of Directors of Oreasoc Group Inc.