



### 1. PURPOSE

In accordance with the provisions of our Code of Business Conduct, we conduct our business ethically and transparently, complying with the law and always acting according to the values and principles that define us. At Loma Negra CIASA and its subsidiary companies, we have zero tolerance for corruption.

The relationships we maintain with Public Officials or Third Parties must be guided by professional and correct attitudes that in all cases comply with the law, our values, and principles.

The objective of the Anti-Corruption Standard (hereinafter the "Standard") is to establish the principles that must guide the conduct of company employees, as well as third parties, representatives, suppliers, etc., in potential situations that may lead to acts of corruption

This Standard is an integral part of the Company's Integrity Program and must be complemented by the Code of Business Conduct and the other policies that comprise the aforementioned Program.

#### 1.2. Scope and Area of Application

This standard applies to Loma Negra C.I.A.S.A., Ferrosur Roca S.A., Recycomb S.A.U. and Fundación Loma Negra para el Desarrollo Sustentable, as well as to any company controlled, whether directly or indirectly, by these entities and any other related entity (hereinafter collectively referred to as 'the Company')

### 2. DEFINITIONS AND ACRONYMS

**Bribery:** offering, promising, giving, accepting or requesting an undue advantage of any value (which may be financial or non-financial in nature), directly or indirectly, and regardless of location, in violation of applicable law, as an incentive or reward for a person to act or fail to act in relation to the performance of their obligations.

**Gifts:** include any item of monetary or non-monetary value provided as a symbolic token of gratitude. Gifts DO NOT include product promotions, samples (including demonstration and evaluation products), donations or sponsorships.

**Public Officials:** a. any official, employee or person acting for or on behalf of: (i) the government, or a government agency, department or entity; (ii) a state-owned company or one controlled (partially or totally) by the State, or a mixed-economy company; (iii) any other person exercising a public function at all levels and in any area (local, provincial or national). b. Any holder of a public office or job, whether elected or appointed, and who serves at any of the levels, departments, agencies or entities of the Executive, Legislative and Judicial Powers of the Nation, the Provinces, Departments, Districts, Municipalities or the Autonomous City of Buenos Aires (in the Argentine Republic). c. Any political party, official, employee or person acting for or on behalf of a political party or candidate for public office (such as, for example, candidates for elective office, members of any political party and officials with administrative functions hired by political parties). d. Any official, agent or person acting for or on behalf of a Foreign State and/or a public international organization (such as, for example, the United Nations, the Organization of American States, the European Commission, the European Court of Justice, the World Bank or the International Monetary Fund) or any of its agencies, departments or entities, or a company controlled or participated by them. e. Any personnel hired by the agencies, entities or companies mentioned in the preceding paragraphs and/or advisors to any of the officials or employees defined. f. In case of doubt or ambiguity as to whether a person qualifies as a "Public Official" for the purposes of this Standard, the Compliance Department may be consulted.



**Third Parties:** any natural and/or artificial person unrelated to the Company who is not a Public Official. For example: client, suppliers, contractors, etc.

**Employees:** all those who establish any work relationship with the company, regardless of their position, function, activity.

**Improper advantage or payment:** money, gifts, trips, entertainment, job offers, meals illegal campaign contributions, inappropriate event sponsorships, scholarships, luxury items, jewelry or precious stones, charitable contributions, etc., including a payment to a public official to ensure or expedite the execution of an action or service to which a person or Company has a normal and legal right. For example, payments intended to obtain authorizations, permits and other official documents, secure regulatory approvals, block a competitor's participation in tenders, reduce taxes, avoid customs charges or fees, process government documents, such as visas and service orders; ensure the provision of telephone services; facilitate the supply of water and electricity, etc.

### 3. DUTIES AND RESPONSIBILITIES

3.1. **Employees:** to understand and comply with this Standard, as well as to inform the Compliance Department, the Ethics and Compliance Officer and/or to report through the Ethics Line when they become aware of a breach of this Standard.

3.2. **Ethics and Compliance Committee:** to ensure compliance with the Integrity Program and with this specific Standard.

#### 3.3. Compliance Department:

- to implement and keep this Standard updated in accordance with the specifications of the local and international legislation that apply to us;
- together with the Internal Audit, SOX and Risk Department, to carry out the necessary training so that Employees and Third Parties become aware of and comply with this Standard;
- to provide consulting to the other areas of the Company on issues related to this Standard;
- to define and supervise the monitoring of compliance with this Standard, together with the Internal Audit, SOX and Risk Department.

### 4. CRITERIA AND RULES

#### 4.1. General Principles to Fight Corruption

To comply with this Standard, Employees and Third Parties must be alert to warning signs that may indicate possible deviations, such as:

- third party with a history of corruption.
- third party requests an excessive commission, in money or in another irregular way;
- third party is controlled by a Public Official or his relatives or has a close relationship with the Government;
- Third Party is recommended by a Public Official;



## Anti-corruption Standard

- Third Party provides or requires invoices or other dubious documents;
- Third Party refuses to include, in contracts and/or documents signed with the Company, written references to measures against acts harmful to the public administration and assets, particularly those related to the Law on Criminal Responsibility of Legal Entities.
- Third Party proposes an unusual financial scheme, such as requesting payment in a bank account in a country other than the one in which the service is being provided or requesting payment in more than one bank account;
- A donation to a charity requested by a Public Official is understood as being in exchange for an undue advantage or action in favor of the Company.

Employees who have any doubts or questions about this Standard and/or any law should consult their superior and/or the Compliance Department and/or the Ethics and Compliance Officer of the Company, as well as make a communication to the Ethics Line.

The Company has an Ethics Line, a confidential communication channel managed by an independent third party through which we can clarify doubts, make inquiries or report suspicions or certainties about inappropriate behavior or behavior that is contrary to the Code and/or the Integrity Program of the Company.

It allows us to make communications anonymously or nominated, guaranteeing in all cases the confidentiality of the information offered. No one who uses the Ethics Line in good faith will suffer any sanction or retaliation.

We can access it through the channels listed in the following link: <https://www.lomanegra.com/compliance/>

The Ethics Line channels for making communications are available 24 hours a day, 7 days a week, 365 days a year.

The Ethics Line is supervised by the Ethics and Compliance Committee.

### **4.2. Specific Principles to Fight Corruption**

#### **a) Prohibition of any act of bribery**

It is strictly prohibited for Employees as well as Third Parties to offer, pay or promise to pay to obtain an undue or illegal advantage, of any nature or kind, to any person, including, but not limited to, Public Officials, Government Entities or private companies.

Employees and Third Parties are prohibited from participating in any form—actively, passively, co-participatively, by incentivizing, approving, paying, supplying, retransmitting, covering, cooperating or in any way enabling the practice of bribery for any Public Official to influence or reward any official action or decision that implies an undue advantage or payment.

It is prohibited to:

- make an Improper Payment.
- exert an improper influence on Public Officials.
- accept the indication of Public Officials to hire certain third parties;
- maintain any relationship with Third Parties if a corrupt practice has been proven.



## Anti-corruption Standard

- Signing contracts with third parties that do not contain clauses aimed at compliance with anti-corruption laws;
- Performing any detrimental act against the national or foreign Public Administration.

### **b) How we do business in the Company**

During the performance of daily tasks and to mitigate the risks of any inappropriate action, Employees as well as Third Parties acting on our behalf must act in accordance with current legislation and take into consideration the following:

- all interactions with Public Officials must have: legitimate purposes, a reasonable motive and be recorded. For this purpose the Registration Form for Meetings with Public Officials must be completed by clicking [here](#).
- regarding meals, we must consider that they can be perceived as acts of bribery, therefore, it is necessary to observe and comply with the requirements set forth in the Gifts and Hospitality Regulation, which establishes the limits and specifies when it is prohibited to give or receive gifts.
- the Donation, Sponsorship and Institutional Marketing Standard establishes limits and procedures for carrying out such acts.

### **c) Participation in tenders and Execution/Extension of Contracts entered into with the Public Administration:**

The release strategies defined in the Corporate Policy on Authorizations in the Purchasing and Contracting Process must be followed, and the superior responsible for the contract must monitor its execution.

The Company must always base its performance on the highest ethical and integrity standards, complying with both the laws and the internal regulations of each of those involved in the contractual relationship. This responsibility extends to Third Parties that act on behalf of the Company or contracted by it in administrative contracts and/or tenders;

The Company, as well as its Third Parties, must always act independently in bidding processes and contracts entered into with the Public Administration, which implies NEVER:

- making improper or illicit agreements to act in a certain way;
- making payments or favors to obtain a certain benefit;
- preventing, disrupting, frustrating or defrauding the competitive nature of the public tendering procedure, as well as any of its acts, processes or contracts;
- fraudulently or irregularly creating a legal entity to participate in a public tender or enter into an administrative contract;
- fraudulently obtaining undue advantage or benefit from modifications or extensions of contracts entered into with the public administration, without legal authorization, in the act calling for the public tender or in the respective contractual instruments;
- manipulating or defrauding the economic financial balance of the contracts entered into with the public administration

**d) Accounting Books and Records:** the Company must:

- maintain them in such a way that they accurately and fairly reflect all transactions;
- establish accounting controls to provide reasonable assurance that transactions are recorded accurately;
- record all transactions faithfully and accurately from all original documents, including invoices, receipts and expense reports, and not only the accounting books;
- never include false or misleading documents;
- never create inadequate, ambiguous or fraudulent accounting records, and any other accounting procedures, techniques or artifices that may conceal or hide illegal payments.

### 4.3. Consequences of Non-Compliance

Failure to comply with applicable law, our Integrity Program and this Standard may result in:

➤ Consequences for the companies involved:

- Fines: the Company will be subject to severe fines, representing a significant percentage of its gross turnover.
- Repair of damages caused: all eventual damage caused, such as the profit unduly obtained by the Company, must be fully repaired and/or restored.
- Reputational risk: convictions for corrupt practices tend to be widely disclosed and generate extremely negative publicity for the Company.
- Additional expenses for the Company: investigations for violation of laws against acts harmful to the administration and public assets and acts of corruption that generate an expenditure of material and personal resources for prolonged periods of time.
- Prohibition of contracting with the Government: the Company may be prohibited from entering into contracts with the Public Administration, usually representing non-participation in bidding processes.
- Loss of assets: the Company will lose all assets, rights or values that represent an advantage or benefit obtained directly or indirectly from the violation of the Law.
- Loss or non-granting of tax benefits to the Company: the Public Administration may bring lawsuits with the objective of prohibiting the Company from receiving incentives, subsidies, grants, donations or loans from the Government for a period of 1 to 5 years.
- Suspension of the Company's activities: the Public Administration may bring lawsuits with the objective of partially or totally suspending the Company's activities.
- Dissolution of the Company: the Public Administration may bring lawsuits with the objective of the legal dissolution of the Company.
- Unavailability of assets: the Public Administration may bring lawsuits with the objective of declaring the unavailability of assets, rights or values that guarantee the payment of the fine or the full reparation of the damage caused.

➤ Consequences for the natural persons involved:



- Fines and other sanctions: the Employee(s) who are the author(s), co-author(s) or participant(s) of the illicit act, will be individually responsible to the extent of their guilt.

#### 4.4. Exceptions

Any exception to a requirement of this Standard must be approved by the Ethics and Compliance Committee.

#### 4.5. Doubts and questions

If any doubt or question arises related to this Standard, you may consult with: (I) the Compliance Department and/or the Ethics and Compliance Officer and/or the Ethics and Compliance Committee.

### 5 ANNEXES

Not applicable

### 6 RECORDS

Not applicable

### 7 HISTORY

Version 1.0 Prepared by María Virginia Linaza Date: 24/02/2025