



CODE OF ETHICS FOR THE BUSINESS PARTNERS OF THE CAPRIS CORPORATE GROUP

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OBJECTIVE AND SCOPE

OBJECTIVE

The Code of Ethics for Business Partners aims to build a sound corporate integrity framework that ensures decision-making and actions are carried out in compliance with legal and ethical standards.

This Code of Conduct serves as a guide to help Business Partners comply with the high ethical standards of Grupo Capris and its subsidiaries, as well as with the applicable laws and regulations. The purpose of this document is to establish the basic guidelines of conduct that Business Partners of Grupo Corporativo Capris must follow in order to maintain a commercial relationship with the Organization.

SCOPE

This Code applies to all current and potential Business Partners who act on behalf of or represent Grupo Capris and its subsidiaries. Compliance with these guidelines is mandatory for all areas involved in the selection, evaluation, and due diligence of Business Partners of Grupo Capris and its subsidiaries, as well as for Business Partners who maintain a relationship with the Organization and its subsidiaries.

POLICY

Grupo Capris and its subsidiaries will not maintain business relationships with Business Partners who do not share the same ethical standards, respect for legality, and commitment to excellence; who have been convicted of or are involved in investigations related to corruption offenses; who are linked to breaches of public procurement regulations; or who appear on international sanctions lists issued by the United Nations or other relevant organizations.

Relationships with Business Partners shall be based on integrity, transparency, ethical conduct, and mutual trust; therefore, any unethical or illegal activity on their part is strictly rejected.

VALUES

INTEGRITY

To act with integrity, transparency, and consistency, aligning conduct with ethical principles and regulatory standards. It means remaining faithful to our values and beliefs.

HONESTY

To speak the truth and act with sincerity, avoiding fraud, deception, or any form of dishonest conduct. 'Doing the right thing.'

PROFESSIONAL RESPONSIBILITY

To act proactively and efficiently, with a focus on excellence, quality, and regulatory compliance.

RESPECT

To treat all individuals with dignity, consideration, and courtesy, fostering an environment of trust and collaboration.

JUSTICE

To ensure fairness and impartiality in decisions and actions, while respecting established rights and regulations.

TRANSPARENCY

To act with clarity and accountability, ensuring integrity, particularly in interactions with public officials.

STANDARDS OF CONDUCT

1

Act with integrity and transparency in the relationships it maintains with the Capris Group and its subsidiaries, with public entities, and with other individuals with whom it must interact for the development of products or services provided to the company.

2

Adopt the necessary measures to prevent the commission of corruption offenses as provided for under Costa Rican legislation and applicable international instruments, and to train its employees and suppliers on the relevant regulations in order to promote compliance.

3

In the event that it does not have an Anti-Corruption Management System or Anti-Corruption Compliance Program, it must adhere to that of the Capris Group and its subsidiaries. If it does have its own System or Program, it must be aligned with that of the Organization.

4

Not to bribe, engage in influence peddling, or any other unlawful conduct to obtain any benefit in the context of a public procurement process.

5

Maintain accounting books and records of transactions related to the Capris Group and its subsidiaries in a clear and transparent manner.

6

Distribute the Organization's Corporate Anti-Corruption Policy among its critical employees who may be directly involved in business with the Capris Group and its subsidiaries.

7

Provide all information requested by the Compliance Office of the Capris Group and its subsidiaries to carry out due diligence.

Standards of Conduct

8 Report any subcontractors used in activities performed for the Capris Group and its subsidiaries that are required to interact with public officials.

9 Submit to compliance audits that may be conducted by the Compliance Office of the Capris Group and its subsidiaries when necessary.

10 Cooperate by providing information or carrying out any activity requested within the scope of internal investigations conducted by the Capris Group and its subsidiaries.

11 When participating jointly with the Capris Group and its subsidiaries (as a consortium member, subcontractor, or representative in public procurement processes), anti-corruption clauses must be included in the contract.

12 The quotations submitted by business partners must not include inflated prices.

13 Ensure adequate and efficient quality control over the work performed in order to confirm compliance with all technical specifications set forth in the terms of reference and the contract.

14 For meetings with public officials and decision-making processes, the business partner must include at least one employee of the Capris Group and its subsidiaries.

15 Attend and complete the training provided by the Organization on anti-corruption matters.

16 Report any act of corruption involving the Capris Group and its subsidiaries through the reporting channels made available by the company.

PROHIBITED PRACTICES

- 1** Give gifts to public officials on behalf of the Capris Group and its subsidiaries.
- 2** Offer trips, lunches, or dinners to public officials on behalf of the Capris Group and its subsidiaries.
- 3** Make contributions to political parties on behalf of the Capris Group and its subsidiaries.
- 4** Exploit a personal or other type of relationship maintained with a public official to influence them to act in a manner that improperly benefits the Capris Corporate Group.
- 5** Offer, give, or accept undue benefits or advantages from public officials.
- 6** Make facilitation payments, that is, pay bribes, on behalf of the Capris Group and its subsidiaries.
- 7** Invite public officials to participate on behalf of the Capris Group and its subsidiaries in trainings, congresses, or activities that are outside the scope of the terms of reference of the public procurement, except where such participation is part of standard training plans or activities expressly authorized by the hierarchical superior, in a duly justified manner, demonstrating the benefit to the Administration.
- 8** Commit any act of corruption or illegal conduct that directly or indirectly benefits the Capris Group and its subsidiaries.

GIFTS AND HOSPITALITY

It is prohibited to give and receive gifts to public officials on behalf of the Capris Group and its subsidiaries.



It is prohibited to give and receive hospitality to public officials on behalf of the Capris Group and its subsidiaries.



CONFLICT OF INTEREST



Business partners are required to avoid, to the extent possible, the occurrence of conflicts of interest. If this is not possible, they must report them through the Conflict of Interest Form, which may be requested via the Compliance Office email: compliance@capris.cr



Some examples of conflicts of interest:

Establishing or maintaining personal relationships (by blood or affinity up to the second degree) with employees of the Capris Group and its subsidiaries who have any influence over the selection or evaluation of the product or service provided to the company.

Establishing or maintaining personal relationships (by blood or affinity up to the second degree) with public officials with whom it must interact in order to provide any service to the Capris Group and its subsidiaries.

- The foregoing list is illustrative; therefore, the business partner must report any situation not expressly provided for in this document. In case of doubt, inquiries must be directed to the Compliance Office of the Capris Group and its subsidiaries via compliance@capris.cr.
- In any case, business partners are responsible for proactively reporting all conflicts of interest to the Compliance Office at the aforementioned email address within five business days of the occurrence of the event.
- The Compliance Office will monitor and follow up on any conflicts of interest that are identified.



TRAINING AND AWARENESS.



Business Partners must participate in the training sessions provided by the Capris Group and its subsidiaries. It is the obligation of the Business Partner to be part of the training and awareness process as part of compliance with their obligations.



Some mechanisms in the training and awareness process:



Virtual training sessions and courses.



Onsite training sessions with employees of Business Partners.



Distribution of informational bulletins and anti-corruption policies of the Capris Group and its subsidiaries.

DOCUMENTATION REQUESTED FROM THE BUSINESS PARTNER



The Business Partner must complete the Conflict of Interest Form when requested by the Capris Group and its subsidiaries.



The Business Partner that has an Anti-Corruption Management System or an Anti-Corruption Compliance Program must submit the corresponding documentation to the Compliance Office of the Capris Corporate Group at the email address compliance@capris.cr



In the event that the Business Partner does not have an Anti-Corruption System or Program, or if the contract does not include anti-corruption clauses, it must sign the Anti-Corruption Agreement of the Capris Group and its subsidiaries.

NOTE: The Capris Corporate Group conducts due diligence processes to prevent and mitigate corruption risks; therefore, the Business Partner must provide the required information and documentation.

NOTE: Senior Management will determine the controls and measures to manage bribery risks for those business partners who do not sign the Anti-Corruption Agreement.

REPORTING CHANNEL

All business partners are required to report any conduct deemed contrary to the corporate policies of the Capris Group and its subsidiaries that are applicable to them, or that violates the provisions of Law No. 9699, its regulations, Law No. 10,437, and related regulations of the Republic of Costa Rica.



Reports may be submitted via the email address compliance@capris.cr or through the reporting channel of the Capris Group and its subsidiaries available on the Organization's website.

LEGAL AND DISCIPLINARY CONSEQUENCES



In the event that the business partner fails to comply with the obligations stipulated in its contract, in this document, and in the corporate policies of the Capris Group and its subsidiaries that are applicable to it, it shall be subject to the following sanctions: a written warning or unilateral termination of the business relationship without entitlement to compensation. Additionally, the Capris Group and its subsidiaries may claim any damages that may have been incurred.



For certain conduct, the repeated occurrence of an irregular behavior twice within the same calendar year shall be considered grounds for unilateral termination of the business relationship.



In the case of training sessions, absences may only be justified on health grounds of the person designated to attend on their behalf.



The application of sanctions shall be progressive, depending on the severity of the irregular conduct committed and the consequences it generates for the Capris Group and its subsidiaries.



TABLE OF CONDUCTS

Type of conduct	Description of the conduct
<p>Minor conduct</p>	Due to negligence, omit the completion of mandatory forms, or complete them incorrectly.
	Use the reporting channel for purposes other than those provided for in the Internal Investigations and Raising Concerns Policy.
	During a period of five years, failing to attend scheduled mandatory training sessions without justification, provided that such absence does not exceed 50% of the total training sessions offered in the year, related to the Anti-Corruption Management System.
	Failure to comply with their compliance obligations that does not cause a serious disruption to the proper functioning of the Anti-Corruption Management System implemented in the company.
	Over a continuous period of five years, fail to pass half or more of the total training sessions provided by the Company during the year related to the Anti-Corruption Management System.
<p>Grave</p>	Falsify the truth or intentionally omit information in any data provided in the forms that the individual is required to complete, where there is evidence of such conduct.
	Obstruct investigations conducted by the Compliance Office or the competent authorities, or fail to provide the required cooperation.
	Engage in actions intended to instill fear or intimidation in a person who intends to file, or has already filed, a report with the Company or with the competent authorities regarding any conduct that is illegal or contrary to the Company's anti-corruption policies, procedures, and protocols.
	The business partner becomes involved in a criminal or administrative investigation related to a corruption offense.
	When the evidence shows that the business partner has filed a complaint in bad faith, that is, without a reasonable belief in the truth of the reported facts and with the intent to harm the person being reported.
	Refuse to comply with and fail to meet the obligations set forth in the policies, controls, procedures, and other measures implemented by the Company to prevent the commission of corruption offenses, in a manner that seriously disrupts the proper functioning of the Anti-Corruption Management System.
	Verified falsification of the documentation submitted by the business partner at the time of its selection, provided that such conduct seriously affects the company's ability to carry out due diligence.
	Refusal to provide the information required to carry out due diligence.
	Violate confidentiality and privacy policies by disclosing the identity of the whistleblower, the accused, witnesses, or any other person without a legal obligation to do so.
	Offer any form of courtesy, gift, or entertainment to a public official that could be misinterpreted as a bribe or that could directly or indirectly influence a public official to obtain an undue benefit.