



AGP GROUP COMPLIANCE POLICY AND CODE OF ETHICS AND CONDUCT

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PREAMBLE

In the words of the CEO

As part of AGP Group, we are ambassadors of its brand and culture around the world. In this sense, the Compliance Policy and the Code of Ethics and Conduct are great tools as they allow us to align our behaviors to uphold the reputation of integrity and excellence that has characterized the Group throughout its history.

I take this opportunity to invite you to keep upholding the prestige of our Company in our actions and commitments, conducting ourselves with the highest standards before our stakeholders: customers, suppliers, colleagues, and society in general.

Many thanks!

Arturo Mannheim
AGP Group CEO

PRE- 1. Our Vision and Values

It is paramount that all our stakeholders understand and act per AGP's Vision, to ensure that their activities are directed to the Company's main goal, which is to become the premier global leader in designing and manufacturing high-tech automotive specialty glass.

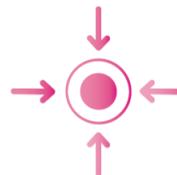
AGP's culture is based on four main values by which employees must guide their undertakings:



DREAM BIG



FOUNDER'S
MENTALITY



CUSTOMER
OBSESSION



MERITOCRACY

PRE- 2. Responsibility, opinion, and duty to dissent

As part of a culture that values diversity, employees have the duty to express their ideas, opinions, and disagreements. Consequently, one of the first responsibilities of our leaders is to create a favorable environment where his/her subordinates can express themselves spontaneously, serenely, cordially, and constructively.

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PRE- 3. Definitions

The definitions listed herein are to be applied to the understanding of the Compliance Policy and the Code of Ethics and Conduct:

AML/CFT POLICY: Anti-Money Laundering and Combating the Financing of Terrorism Policy, described in Section [CP- 7. Anti-Money Laundering and Combating the Financing of Terrorism Policy \(ALA/CFT\)](#).

BENEFICIAL OWNER: refers to the individual who ultimately owns or controls a legal entity and/or the individual on whose behalf a transaction is being conducted. It also includes those individuals who exercise ultimate effective control over a legal entity.

BOARD OF DIRECTORS: refers to the Board of Directors of AGP Group.

BRIBERY: means offering, promising, giving, accepting, or requesting an advantage (or otherwise authorizing these actions) as an inducement for an illegal or unethical action, including an unfair commercial advantage. As for bribery, AGP does not differentiate administrative agents from private individuals.

CLEAR HELPLINE: is the channel that allows the employees and the Parties to confidentially alert the Company about suspicions of misconduct, breach of the Compliance Policy and/or the Code of Ethics and Conduct. The CLEAR Helpline is described in Section [PRE- 4.2. Reporting](#) of this document and in the CLEAR Helpline Policy.

CODE OF ETHICS: means the Code of Ethics and Conduct of AGP Group, as outlined in [PART II – CODE OF ETHICS AND CONDUCT](#) of this document.

COMPANY: It means any of AGP Group’s companies, worldwide.

COMPLIANCE POLICY: means the AGP Group’s Compliance Policy, as outlined in [PART I – COMPLIANCE POLICY](#) of this document.

CORPORATE COMPLIANCE COMMITTEE: means the Corporate Ethics and Compliance Committee, described in Section [PRE- 4.1.1. Corporate Compliance Committee](#).

CORRUPTION: means an action or conduct undertaken by an individual or an organization entrusted with a position of authority to acquire illicit benefits or abuse power for one's private gain.

EXTORTION: means the intent of obtaining a direct or indirect advantage through force, threats, or blackmail.

FACILITATING PAYMENTS: payments made for illicitly facilitating, hurrying, or expediting governmental actions for example, but not limited to, obtaining permits, licenses, visas, and other official documents.

ICP: Internal Compliance Program related to the export of military and dual-use goods, described in Section [CP-6. Export and Import Control Policy](#).

JOINT VENTURE: means a business enterprise set between AGP and one, or more, third parties to obtain commercial benefits for all parties involved.

KYC & KYP ASSESSMENT: Know Your Customer and Know Your Partner Assessment, described in Section [CP- 5. Know Your Customer and Know Your Partner Assessment \(KYC & KYP\)](#).

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LOCAL COMPLIANCE COMMITTEE: means the Local Ethics and Compliance Committee, described in Section [PRE- 4.1.2. Local Compliance Committee](#).

OFFICIAL AUTHORITIES: means any administrative agent or office, public organization, or company, as well as any person working as a public server on behalf of a government, government department, or a public organization or company.

POLITICAL REPRESENTATIVES: means politicians and/or candidates for a political position.

REPORT(S): means the disclosures made by the Parties concerning the actual or potential breach of this Policy.

RISK COMMITTEE: means AGP Group's Corporate Risk Committee in charge of overseeing risk exposures and strategy.

UNIT: means each manufacturing facility with its associated commercial units.

PRE- 4. Governance

The administration of the Compliance Policy and the Code of Ethics will be carried out by the Risk Committee and Compliance Committees as described in this Section.

PRE- 4.1 Compliance Committees

PRE- 4.1.1 Corporate Compliance Committee

The Corporate Compliance Committee is formed by a representative of the Risk Committee, the People Director, and the Corporate Legal Director. Nonetheless, depending on the subject matter other corporate staff members may be invited as guests. This Committee is responsible for:

- (i) the administration of the Compliance Policy and the Code of Ethics and Conduct, including their dissemination;
- (ii) approving training programs as outlined in Section [PRE- 4.4. Training](#).
- (iii) defining how each Unit will be submitted to audits to verify the proper implementation of the processes stated herein;
- (iv) investigating Reports involving the Directors (regardless of the Unit to which they pertain), Executive Committee members, and/or Corporate employees of AGP Group (including, R&D, NMI as well as all the other Corporate positions) ;
- (v) evaluating and making decisions on any violation or suspicion of violation of this Policy by any Director and/or Corporate Manager or any other violation which could have an impact at a Group level;
- (vi) being a consulting body for the Local Compliance Committees;
- (vii) forwarding the Reports to the relevant Local Compliance Committee, given the Unit to which the involved Parties are assigned, and monitoring its evaluation process and decisions;
- (viii) presenting a quarterly summary to the CEO and the Group Board listing all the Reports received, and their conclusions, as well as the action plan adopted to foster compliance with this Policy and avoid the recurrence of the violations.

PRE- 4.1.2 Local Compliance Committee

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Each business Unit will have a Local Compliance Committee. Each Local Compliance Committee is formed by the Unit's Director, a Legal Department representative, and the Unit's People representative. It is responsible for:

- (i) investigating Reports forwarded by the Risk Committee, and determining the breach of this Policy and/or the Code of Ethics has occurred;
- (ii) for each Report, informing the Corporate Compliance Committee of the outcome and the action plans to correct and prevent future occurrences;
- (iii) making recommendations to the Corporate Compliance Committee to implement training programs and adopt new policies;
- (iv) coordinating training programs under the approval of the Corporate Compliance Committee and maintaining training records;
- (v) immediately reporting any complaint, violation, or potential violation of or related to this Policy to the Corporate Compliance Committee.

It shall be noted that the Compliance Committees may initiate an investigation on their own motion whenever a violation is suspected. In such an event, the relevant Committee shall request the Risk Committee to open a case and keep track of its developments.

PRE- 4.2 Reporting

In case of any action or behavior that breaches or could potentially breach this Policy, the Parties shall report the incident through the **CLEAR** Helpline:

- Web page:
<https://app.convercent.com/en-us/Anonymous/IssueIntake/IdentifyOrganization>
- By phone:

Belgium – (+32) 0800.260.39

Brazil – (+55) 0800.892.2299

China – (+86) 400-120-3062

Colombia – (+57) 601 3816523 // 844.397.3235 [ETB]

Germany – (+49) 0800.181.2396

Italy – (+39) 800.727.406

Mexico – (+52) 800.681.6945 // 001 866 376 0139

Peru – (+51) 0800.78323

Switzerland – (+44) 0800.838.835

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UAE - (+971) 8000.3570.3169

USA – (+1) 800 461 9330

- For other locations please find the number on the web page indicated above.

To ensure confidentiality and traceability, the Reports submitted by phone and web page will be received and managed by Convercent an independent company located in the United Kingdom. Convercent will take the Report from the informant, apply any relevant filters to his/her identity, should he/she desire to remain anonymous, and forward it to AGP.

Reports sent by Convercent will be received by the Risk Committee, except where one of its members is involved in the reported event, in which case it will be sent directly to the CEO or the Board of Directors if the latter is involved as well. The Corporate Risk Committee will forward the Report to the Corporate Compliance Committee or the Local Compliance Committee as per the criteria listed in this Chapter, and, if needed, involve any additional investigators or experts. If one or more members of the Corporate Compliance Committee are implicated in the reported events, he/she will be excluded from the investigation and subsequent decision.

The Report, as far as possible, must contain the greatest detail of the facts that allow clarification including the date of the incident and the persons and areas involved.

Concerning any events involving the Units located in Colombia and/or its employees, in the application of the SAGRILAF regulation, the informant will have the option of filing the Report through the following link:

<https://es.surveymonkey.com/r/3D3PLXN>

PRE- 4.3 Confidentiality and non-retaliation

Confidentiality will be assured for all Reports. For such purpose, the intake of the reports has been delegated to Convercent, who as a third party fully guarantees that details of anonymous informants remain so. Moreover, all AGP representatives who have knowledge of the case are instructed to keep an absolute reserve of the involved parties, investigated conducts as well as any other details. Any violation of this obligation will be deemed as a breach of the Employment Contract and the Non-disclosure Agreement and will be grounds for termination.

To guarantee the confidentiality of all the personnel involved in a certain complaint, the informants should avoid discussing these issues or any investigation with other employees or third parties.

The Company values the willingness of employees to collaborate and identify possible violations of the Compliance Policy and/or the Code of Ethics, even when those who have identified the situation have had a degree of involvement.

The person who, in good faith, reports potential misconduct, provides information, or helps in other ways in any hearing or investigation of potential misconduct, shall be protected by AGP from retaliation of any kind.

PRE- 4.4 Training

The Corporate Compliance Committee, supported by the Human Resources department, will implement mandatory yearly training for all the employees and directors covering the different aspects of

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the Compliance Policy and the Code of Ethics. The Corporate Compliance Committee will also set a process to train incoming employees, professional consultants, contractors, and sales agents at the beginning of their relationship with the Company.

PRE- 4.5 Violation

Any violation of the Compliance Policy and/or the Code of Ethics may be cause for disciplinary and corrective actions, including the possibility of termination of the employment contract, services, and products provision, or any other kind of business relationship with AGP, without prejudice of the applicable legal measures and personal liability of those involved in the violation.

The Company, based on applicable laws, will investigate all possible infractions, and will take appropriate actions against violations, whether intentional or not.

Should the Compliance Committees see fit, external investigations may be carried out as well as initiation of legal procedures against offenders, according to local law.

PRE- 4.6 Questions and Suggestions

In case of any questions or suggestions concerning the Compliance Policy and/or the Code of Ethics, the Parties shall contact the Risk Committee through the email *riskcom@agpglass.com*, or any of the aforementioned channels. The Legal Department will also be available to attend to any questions that may arise concerning the Policy's scope of application and local regulations.

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PART I – COMPLIANCE POLICY

CP- 1. Introduction to the Compliance Policy

CP- 1.1 What is the Compliance Policy?

The Compliance Policy sets a series of rules and actions to reduce the likelihood of events that breach legal, business, or social standards. In this sense, the Compliance Policy aims to prevent any reputational, legal, and financial risks as well as to protect the intangible assets of AGP Group.

CP- 1.2 Scope and application

This policy applies to the AGP Group’s stakeholders (hereinafter “Parties”) including:

- ➔ Shareholders, Board members, and employees;
- ➔ Customers and Suppliers; and
- ➔ Third parties (including, but not limited to service providers, professional consultants, contractors, and sales agents) that may interact with and/or on behalf of AGP.

CP- 1.3 Local Law

The Compliance Policy contemplates the directives set forth by AGP, however, it shall be superseded by local, laws and regulations.

CP- 2. Administration of the Compliance Policy

As indicated in Section [PRE- 4. Governance](#) the administration of this Policy will be carried out by the Risk Committee and Compliance Committees.

CP- 3. Anti-Corruption Policy

CP- 3.1 Purpose

Bribery and corruption not only cause unsupported and unexpected financial costs to the Company, but these practices also degrade the environment in which the Company operates, damaging the way we are perceived by our stakeholders as well our own moral and social standing. These practices are considered illegal all over the world and heavily penalized, therefore should be averted by all means. In line with this purpose, this Anti-corruption Policy aims to effectively prevent the occurrence of bribery and corruption acts at AGP Group. Likewise, it describes the methodology and obligations to ensure that the Company’s stakeholders comply with all anti-corruption laws and regulations in each and all of their activities.

CP- 3.2 Bribery, Corruption, Facilitating Payments, and Extortion

Bribery, Corruption, Facilitating Payments, and Extortion in any form are completely forbidden in the businesses related to or made by AGP Group. Therefore, the Parties, when performing services for or on behalf of AGP, or even in the provision of labor or outsourced services contracted by AGP, are prohibited from carrying out, ordering, or authorizing any action that characterizes any of the activities indicated under this title, according to the definitions applied to them in this Policy.

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Thereunto, all the provisions of this Anti-corruption Policy must be complied with, in addition to paying attention to the restrictions listed below, which are a non-exhaustive list of actions to prevent a non-compliance event:

- ➔ Refrain from paying any amount of money to Official Authorities or private persons acting on their behalf if the charged price is not legally based and/or when no invoice or statement can be produced. This includes any irregular payments to expedite administrative procedures, grant permits and licenses, free merchandise in customs, approve visas, validate requirements, approve inspections, hand over documents or certificates, perform visits, supply public utilities, avoid mandated closures, terminate legal procedures, archive investigations, reschedule summons, provide access to restricted information, and obtain product approvals, among others.
- ➔ Do not offer any money, advantage, or gift to Official Authorities, regardless of the reason;
- ➔ Do not accept any money, advantage, or gifts from third parties that are willing to ask or require any favors.

The Parties shall not bribe or use intermediaries as agents, consultants, advisers, distributors, or any other business partner to commit bribery.

Furthermore, the employees should not obtain any profit and/or advantage from the activities they perform within the Company, other than their wages or compensation legally established by Human Resources.

CP- 3.3 Integrity during the Purchase Processes

The purchase of any goods, products, or services by AGP must follow the parameters set forth below:

- ➔ Existence of a legitimate necessity, which means that the purchase should apply to the business purpose;
- ➔ Must have a reasonable market price (e.g. proven through plural quotations);
- ➔ The third party shall be made aware of this Policy and undertake to abide by it;
- ➔ Comply with the KYC & KYP Assessment as described in Section [CP- 5. Know Your Customer and Know Your Partner Assessment \(KYC & KYP\)](#).
- ➔ The agreement must be formalized by a contract or another formal, written, and binding document (e.g.: purchase order).

Employees may offer AGP products to vendors, but they must refrain from requiring the supplier to acquire them, in exchange for the purchase of goods or services offered by the said supplier.

For the execution of contracts with suppliers, employees must ensure that every contract is always in writing before starting to provide service.

CP- 3.4 Integrity with competitors

Parties working for AGP must abstain from acts that violate free competition such as discredit, dishonesty, customer confusion, illegal copies, and unfair exclusivity agreements, among others. They also can't provide or leak information that allows competition to obtain business advantages.

Any commercial negotiation that is conducted with competitors for the purchase or sale of products must have the approval of the Risk Committee.

CP- 3.5 Books and Registers/Internal Controls

AGP shall support and maintain books and records that accurately document and reasonably detail the origin and use of AGP revenues and assets.

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Non-registered, false, or misleading accounts in AGP's books and manipulation of results are strictly prohibited, therefore, all financial transactions must be documented, regularly reviewed, and properly accounted for in the books and records of the Company.

CP- 4. Confidentiality Policy

CP- 4.1 Purpose

AGP's confidentiality policy is intended to guide all Parties on how they shall use and protect AGP's confidential information, whether as a sender or as a receiver.

AGP Group expects all Parties to use confidential information in a sensitive and professional manner. No one shall obtain or attempt to gain access to information for which they do not have proper authorization.

Although AGP recognizes the importance of a culture of open communication and accountability, in certain cases due to the sensitive nature of the information it is necessary to restrict access to preserve personal and organizational security.

CP- 4.2 What is Confidential Information?

AGP's confidential information is its most important asset, as it differentiates the Company and its products within a highly competitive market. Confidential Information includes all documents, emails, drawings, pictures, projects, reports, or information that:

- (i) Is marked as Confidential Information;
- (ii) Is shared under a non-disclosure agreement ("NDA") whether it's marked as confidential or not.
- (iii) Is on "AGP's Confidential Information List" (this list can be found at AGP's SharePoint and the [ATTACHMENT II – CONFIDENTIAL INFORMATION LIST](#) of this Policy); or
- (iv) Contains any information that is not public by representing interests for the Company or because its unauthorized disclosure may have a negative result to AGP, its clients, or employees, or may lead to a breach of contract or legal regulations applicable to AGP.

The information shall retain its confidential status for an indefinite period. The termination of a commercial relationship or employment contract does not extinguish the recipient's confidentiality obligations, which means that the information under this category shall remain restricted and any disclosures prevented.

CP- 4.3 What Employees and Contractors (and their personnel) Should Do:

- Lock and secure all physical copies of confidential information in desks and file cabinets at all times. For digital information, set passwords and safe locations in line with IT's policies and recommendations;
- Request authorization from the Department manager to have access to confidential information;
- Ensure that confidential information is only sent through secure applications authorized by the IT department;
- Disclose confidential information to any third parties only when necessary and duly authorized by the immediate superior;
- Keep confidential documents inside the Company's premises, unless it's necessary to relocate them for business purposes, in which case express authorization from the department manager is required;

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- Refrain from storing any work-related files on personal devices. Make sure that any physical documents are returned when the relationship with AGP is terminated for any cause, and all copies made are destroyed;
- Before sending any confidential information, require the other party to sign non-competition and/or non-disclosure agreements using the templates provided by the Legal Department. Note that the Legal Department is always available to provide help with any inquiries on this matter.
- When sending an email with confidential information, identify its subject with [CONFIDENTIAL] using the markings provided by the Company.

CP- 4.4 What the Employees and contractors (including their personnel) Shall Not Do:

- ➔ Do not use confidential information to obtain a personal advantage;
- ➔ Do not send or store files using unauthorized applications;
- ➔ Do not take pictures or videos of the production areas, machines, raw materials, or finished products;
- ➔ Do not discuss confidential information with anyone not involved in the relevant business or project.
- ➔ Do not disclose suppliers, material specifications, or product compositions.
- ➔ Do not reveal customers' names, programs awarded or in production, product features, prices, margins, sales amounts, or any information related to the manufacturing and commercialization processes.
- ➔ Do not share the Company's financial data including, projections, balance sheets; income statements; cash flow statements, and statements of shareholders' equity.

CP- 4.5 Third Parties' Confidential Information

AGP respects third parties' confidential information as much as its own. Therefore, the Parties, including AGP's employees, should implement all security mechanisms to protect third parties' confidential information when handling it, as well as follow any security provisions regarding to it.

CP- 5. Know Your Customer and Know Your Partner Assessment (KYC & KYP)

CP- 5.1 Purpose

One of AGP's main concerns is to know the identity of its customers, suppliers, and other third parties to avoid establishing or maintaining a relationship that could cause reputational and/or financial risks. Moreover, it helps in preventing the occurrence of acts that do not comply with local and international laws and regulations, as well as thwarting criminal activity by third parties.

The KYC & KYP Assessment establishes an up-to-date register of each of the third parties with whom AGP relates. It is mandatorily applied to all suppliers, customers, and external partners, whether an individual or legal entity. The KYC & KYP Assessment involves (i) the completion and signature of the Identification Form (Attachment I), (ii) the submission of any documents deemed necessary to attest the submitted data; and (iii) the validation of all the information to corroborate its veracity and exclude any potential risks. Whenever a legal entity is involved, the Beneficial Owner's data must also be submitted and validated.

The individual responsible for the KYC & KYP Assessment within each Unit will be designated by the Unit's Director. The review and audit of this process will be coordinated by the Risk Committee.

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CP- 5.2 Red Flags

Should the KYC & KYP Assessment identify any potential red flags of any nature, enhanced due diligence shall be procured with a reputable company.

Some red flags to note are:

- The negotiating partner is a complete stranger to the Company or the industry;
- Information about the negotiating partner is hard to find;
- Potential capacities and utilization of the product sold do not match the buyer's line of business;
- The negotiating partner will pay in cash;
- The delivery destination is not related to the negotiating partner or purchasing agent;
- The negotiating partner has scarce or no business experience;
- The negotiating partner is not familiar with product performance or features, but still wishes to formalize the purchase;
- A cargo management company is listed as the final destination of the product.

The negotiating partner is overly secretive or evasive about:

- who it is;
- who the beneficial owner is;
- where the money is coming from;

The Partner:

- is using an agent or intermediary without good reason;
- is actively avoiding personal contact without good reason;
- is reluctant to provide or refuses to provide information, data, and documents usually required to enable the transaction's execution;
- holds or has previously held a public position (political or high-level professional appointment) or has professional or family ties to such an individual;
- is a business entity that cannot be found on the internet and/or uses a personal email address, especially if the client is otherwise secretive or avoids direct contact;
- is known to have convictions for acquisitive crime, known to be currently under investigation for an acquisitive crime, or have known connections with criminals;
- is or is related to or is a known associate of a person listed as being involved or suspected of involvement with terrorist or terrorist financing-related activities;

CP- 5.3 Reluctancy and failure to complete the Assessment

Should the third party refuse to complete the KYC & KYP Assessment or fails to complete/submit the requested information, the business will be suspended until completion of the KYC and KYP Assessment, except when duly investigated and approved by the Local Compliance Committee.

CP- 6. Export and Import Control Policy

CP- 6.1 Purpose

The purpose of this Sanctions and Export and Import Control Policy is to ensure that all international AGP negotiations are conducted fairly and respecting international trade restrictions, export controls, and anti-boycott regulations that are applicable by the US Department of the Treasury's Office of Foreign Assets

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Control, the US Department of Commerce's Bureau of Industry Security, the European Union and the United Nations (UN), among others.

Hereunder it is established the minimum standards of control for compliance with international laws, trade restrictions, and export control while negotiating with international individuals or entities.

CP- 6.2 AGP Group's Internal Compliance Program

All exports made by AGP shall comply with the Internal Compliance Program (ICP). Therefore, following the applicable local law, all exports shall be controlled and authorized by the appointed Export Control Manager. Likewise, the Unit shall implement a specific Manual on Export Control Processes and Procedures, to ensure that the products it commercializes internationally comply with (i) the local export regulations of the company of origin; (ii) the local import regulations of the destination country.

Each Export Control Manager shall guarantee the compliance of the Company with the ICP and the Company Manual on Export Control Processes and Procedures.

The Parties can have access to the complete ICP under the title "Compliance" at <https://agpglass.com/information-center/>

CP- 6.3 Sanctions and Restrictions

Sanctions and restrictions are measures taken by international organizations and/or countries to restrict or prohibit trades with entities, persons, or governments that might have been acting against international or local regulations or, that might have been promoting unethical or unfair acts. These sanctions and restrictions include, for example, prohibition to maintaining any kind of relationship with a country or an entity and bans to import or export certain materials from/to a determined region or country.

It is in AGP's interest to follow international regulations regarding sanctions and restrictions to ensure the continuation of the business and cooperate with global peace and security. For this reason, all third parties, before starting a relationship with AGP shall be checked against international warning lists (such as OFAC, UN Sanctions List, and EU Blacklist), through the KYC & KYP Assessment set forth in Section [CP- 5. Know Your Customer and Know Your Partner Assessment \(KYC & KYP\)](#), to guarantee that the entity or its Beneficial Owner are not sanctioned or restricted.

All employees, regardless of their position in the Company, shall understand and comply with the KYC and KYP Assessment, promoting the execution of the Identification Form (Attachment I) and submission of requested documents by any third party with whom they are conducting a business relationship.

CP- 7. Anti-Money Laundering and Combating the Financing of Terrorism Policy (ALA/CFT)

CP- 7.1 Definition and Purpose

Money laundering is the process whereby criminals introduce the proceeds of their criminal activities into a financial system through transactions that attempt to disguise the true source of the funds.

The process of money laundering has three stages: 1. placement, through which the funds (often in cash) enter the financial systems; 2. layering, by which the funds pass through a complex sequence of transactions designed to make it impossible for investigators to follow a trail of evidence back to the origin of the funds; and 3. integration, the point at which the funds emerge from the process back into the legitimate economy in a way that they are unrecognizable as the proceeds of crime.

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In terrorism financing, funds originating from legitimate or criminal sources are used to fund terrorist activities. AGP does not engage with terrorist organizations, supply products, or receive money from partners who carry out, fund, or advocate terrorist activity. We are fully committed to ensuring all our business processes minimize the risk of having AGP's products diverted for terrorist or any other criminal purposes.

As part of its business, AGP deals with specialized armored products which are key against combat situations and law enforcement, therefore special awareness should be had by all of AGP's stockholders to prevent such products from being used for money laundering as well as from falling into the hands of terrorist groups.

The purpose of the AML/CFT Policy is to establish the minimum standards to avoid promoting activities that facilitate money laundering and terrorism financing.

CP- 7.2 Internal Controls

To actively prevent money laundering as well as any activity that facilitates money laundering or financing of terrorism, AGP applies procedures and internal controls designed to ensure compliance with the applicable international legislation. One such internal control is the KYC & KYP Assessment as outlined in Section [CP- 5. Know Your Customer and Know Your Partner Assessment \(KYC & KYP\)](#). For high-risk areas and dubious customers, additional measures such as enhanced due diligence and background checks shall be implemented.

When initiating a new relationship with a third party, all employees, managers, and contractors, must follow the internal controls set in place and be aware of any red flags.

The Company shall procure a background check from current and prospective Parties. Should the suspicions be confirmed, the Local Compliance Committee must be informed and shall report the confirmation to the Corporate Compliance Committee and the Risk Committee. All transactions with the said partner must be immediately suspended.

The Local Compliance Committee shall determine any other procedures required to screen customers and suppliers deemed appropriate to prevent money laundering and financing terrorism.

CP- 7.3 End User Certificate

The business partner that establishes a new relationship with AGP shall sign a statement inserted hereto as [ATTACHMENT I – IDENTIFICATION FORM](#), ensuring and warranting that it will not sell, supply, transfer or donate any AGP product to any person located in a restricted/sanctioned country or that may be contrary to this Policy, under penalty of termination of the contract and/or business relationship, without prejudice to any applicable legal actions.

CP- 8. Sustainability

We recognize progress involves us balancing all the aspects of our business to ensure sustainable development. This includes social responsibility, environmental management, and economic growth.

In this sense, AGP Group is committed to fulfilling and exceeding our customers' needs for innovative glazing solutions, while contributing to the decarbonization of the automotive industry and ensuring a positive impact on society. Employees, suppliers, and customers are encouraged to bring forward sustainability initiatives that help us move forward in this direction.

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Likewise, stakeholders are asked to read and adopt the AGP Sustainability Policy (<https://agpglass.com/wp-content/uploads/2022/05/AGP-Sustainability-Corporate-Policy-2022.pdf>).

CP- 9. Human Rights and Labor Rights

We support internationally agreed conventions on human rights and labor rights, including the Universal Declaration of Human Rights and ILO's Declaration of Fundamental Principles and Rights at Work. We dissociate ourselves from all forms of modern slavery, any form of forced or compulsory labor, human trafficking, torture, cruel, inhuman, or degrading treatment, working conditions that are a threat to life or health, child labor, and heavy, irreversible environmental damage. We will assess the implications to human rights of major business decisions and seek dialogue with stakeholders in the surrounding world and in the local communities in which we operate.

CP- 10. Supply Chain of Minerals from Conflict-Affected and High-Risk Areas Policy

CP- 10.1 Purpose

Recognizing the risks of significant adverse impacts associated with extracting, trading, handling, and exporting minerals from conflict-affected and high-risk areas, and recognizing that AGP has the responsibility to respect human rights and not contribute to conflict, AGP commits to adopt, widely disseminate and incorporate in contracts and/or agreements with suppliers the responsibility of sourcing of minerals from conflict-affected and high-risk areas, as representing a common reference for conflict-sensitive sourcing practices and suppliers' risk awareness from the point of extraction until the end user.

AGP commits to refrain from any action which contributes to the financing of conflict, to comply with relevant United Nations sanctions and resolutions or, where applicable, domestic laws implementing such resolutions.

CP- 10.2 Serious abuses associated with the extraction, transport, or trade of minerals

While sourcing from, or operating in, conflict-affected and high-risk areas, AGP will neither tolerate nor by any means profit from, contribute to, assist with, or facilitate the commission by any party of:

- ➔ Any forms of torture, cruel, inhuman, and degrading treatment;
- ➔ Any form of forced or compulsory labor, which means work or service which is exacted from any person under the menace of penalty, and for which said person has not offered himself voluntarily;
- ➔ Child labor;
- ➔ Other gross human rights violations and abuses such as widespread sexual violence;
- ➔ War crimes or other serious violations of international humanitarian law, crimes against humanity, or genocide.

CP- 10.3 Direct or Indirect Support to Non-State Armed Groups

AGP will not tolerate any direct or indirect support to non-state armed groups through the extraction, transport, trade, handling, or export of minerals. "Direct or indirect support" to non-state armed groups through the extraction, transport, trade, handling, or export of minerals includes, but is not limited to, procuring minerals from, making payments to, or otherwise providing logistical assistance or equipment to, non-state armed groups or their affiliates who:

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- ➔ Illegally control mine sites or otherwise control transportation routes, points where minerals are traded, and upstream actors in the supply chain; and or
- ➔ Illegally tax or extort money or minerals at points of access to mine sites, along transportation routes, or at points where minerals are traded; and/or
- ➔ Illegally tax or extort intermediaries, export companies, or international traders.

CP- 10.4 Public or Private Security Forces

AGP agrees to eliminate direct or indirect support to public or private security forces who illegally control mine sites, transportation routes, and upstream actors in the supply chain; illegally tax or extort money or minerals at a point of access to mine sites, along transportation routes or at points where minerals are traded; or illegally tax or extort intermediaries, export companies or international traders.

AGP recognizes that the role of public or private security forces at the mine sites and/or surrounding areas and/or along transportation routes should be solely to maintain the rule of law, including safeguarding human rights, providing security to mine workers, equipment, and facilities, and protecting the mine site or transportation routes from interference with legitimate extraction and trade.

CP- 10.5 Bribery and Fraudulent Misrepresentation of the Origin of the Mineral

AGP will not offer, promise, give or demand any bribes, and will resist the solicitation of bribes to conceal or disguise the origin of minerals, to misrepresent taxes, fees, and royalties paid to governments for mineral extraction, trade, handling, transport, and export.

AGP will ensure that all taxes, fees, and royalties related to mineral extraction, trade, and export from conflict-affected and high-risk areas are paid to governments and, in line with the company's position in the supply chain, we commit to disclose such payments in accordance with the principles set forth under the Extractive Industry Transparency Initiative (EITI).

CP- 10.6 Enterprise Risk Management

All suppliers are called upon to make contractual arrangements to ensure all their subcontractors comply with the standards and rules set out in this section. AGP also expects its suppliers to identify risks within their supply chains and take appropriate measures to address them. In the case of a suspected violation and to provide security for supply chains with increased risk, AGP requires disclosure of relevant supply chains.

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PART II – CODE OF ETHICS AND CONDUCT

CEC- 1. Introduction

CEC- 1.1 Purpose of the Code of Ethics and Conduct

The following Code of Ethics and Conduct, hereinafter "CEC", sets forth the criteria, rules, and responsibilities that should govern, without exception, AGP Group, its companies, employees, contractors, and vendors in every one of their actions. Violations of the CEC must be disavowed and sanctioned.

CEC- 1.2 Scope and application

This policy applies to the AGP Group's employees, Board members, and consultants. Third parties related to the Company are encouraged to align their internal policies to this CEC.

CEC- 1.3 Local Law

This CEC contemplates the directives set forth by AGP, however, it shall be superseded by local, laws and regulations.

CEC- 2. Administration of the Code

The administration of the CEC will be carried out by the Risk Committee and Compliance Committees as described in the [PREAMBLE](#).

Human Resources will be responsible for disseminating the CEC, providing periodic training, obtaining a signed statement from each employee indicating their understanding of and adherence to these policies, and setting up a system to safeguard such statements.

CEC- 3. Integrity in the Company

CEC- 3.1 Diversity and Inclusion

AGP Group is committed to fostering and preserving a culture of diversity, equity, and inclusion. Our human capital is the most valuable asset we have. The collective sum of the individual differences, life experiences, knowledge, inventiveness, innovation, self-expression, unique capabilities, and talent that our employees invest in their work represents a significant part of not only our culture but our reputation and the Company's achievement as well.

We embrace our employees' differences in age, disability, ethnicity, family or marital status, gender identity or expression, language, national origin, physical and mental ability, political affiliation, race, religion, sexual orientation, socio-economic status, and other characteristics that make our employees unique.

AGP is committed to giving the same opportunities to all job applicants and employees, free from any unlawful discrimination.

CEC- 3.2 Right of Association

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AGP respects the workers' right of association and carries out the negotiation process with them, based on mutual respect and compliance with the Law, mainly seeking a direct arrangement between the parties.

CEC- 3.3 Behavior at Work

AGP provides a safe, healthy, and productive work environment for all its employees. For such purpose all employees are expected to:

- Treat everyone with respect, dignity, and courtesy;
- Perform their work honestly and effectively;
- Handle conflict appropriately by addressing matters in a civil, professional, and respectful manner;
- Respond promptly, courteously, and appropriately to requests from others for assistance or information;
- Be respectful of other's beliefs and culture;
- Abide by the rules and policies;
- Demonstrate a commitment to personal and professional excellence;
- Be responsible;
- Focus on the positive;
- Abstain from partaking in gossip; remember that everyone has a battle they are facing.

CEC- 3.3.1 Harassment

Harassment is forbidden. Under this Code harassment is understood as verbal, written, or physical conduct that denigrates or shows hostility or aversion toward an individual because of their race, color, religion, sex, sexual orientation, gender identity or expression, national origin, age, disability, marital status, citizenship, genetic information, or any other characteristic protected by law, or that of their relatives, friends or associates, and that: a) has the purpose or effect of creating an intimidating, hostile or offensive work environment, b) has the purpose or effect of unreasonably interfering with an individual's work performance or c) otherwise adversely affects an individual's employment opportunities.

Harassing conduct includes epithets, slurs, or negative stereotyping; threatening, intimidating, or hostile acts; denigrating jokes; and written or graphic material that denigrates or shows hostility or aversion toward an individual or group that is placed on walls or elsewhere on the employer's premises or circulated in the workplace, on Company time or using Company equipment by e-mail, phone (including voice messages), text messages, social networking sites or other means.

CEC- 3.3.2 Sexual Harassment

Sexual harassment is strictly prohibited. For the purposes of this policy, sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal, written or physical conduct of a sexual nature, whether in the workplace, while conducting business for the Company, or during off hours.

Sexual harassment may include a range of subtle and not-so-subtle behaviors and may involve individuals of the same or different gender. Depending on the circumstances, these behaviors may include unwanted sexual advances or requests for sexual favors; sexual

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jokes and innuendo; verbal abuse of a sexual nature; commentary about an individual's body, sexual prowess, or sexual deficiencies; leering, whistling, or touching inappropriately; insulting or obscene comments or gestures; display in the workplace of sexually suggestive objects or pictures; and other physical, verbal or visual conduct of a sexual nature.

CEC- 3.3.3 Work violence and aggression

Possession or use of knives, firearms, or ammunition within the Company's facilities is forbidden, except where needed for testing and marketing purposes before authorization from the Director of the relevant Unit.

CEC- 3.4 Health and Safety

The Company ensures that the facilities function properly to protect employees and physical resources, complying with all applicable health, safety, and hygiene laws and regulations, by supplying and requiring the use of necessary protection equipment, as well as the performance of tasks safely and responsibly. All employees are required to read and implement AGP's Health, Safety, Security, and Environmental Policy (https://agpglass.com/wp-content/uploads/2022/10/Sustainability_Health-Safety-Security-Environmental.pdf).

CEC- 3.4.1 Psychosocial Hazards

AGP commits to visible prevention and management of work-related stress from the top down by driving positive change and ensuring continuous management of related risks.

Managers should be open, approachable, and empathic, to provide employees with a level of comfort when disclosing personal issues that affect their psychological stability and performance at work.

CEC- 3.4.2 Alcohol and substance abuse

Possession, use, sale, or transfer of illicit drugs within the Company's premises, or during working hours is prohibited. Working under the influence of alcohol is forbidden. Any breach of this provision is subject to an investigation and disciplinary action if proven.

CEC- 4. Compliance Policy

All employees and third parties related to AGP must abide by the Compliance Policy, which provides guidance and sets appropriate rules to prevent the occurrence of events that breach legal provisions, business policies, and/or industry guidelines.

Accordingly, any breach of AGP Group's Compliance Policy will also be deemed as a breach of this Code.

CEC- 5. Gifts, donations, and sponsorships

CEC- 5.1 Gifts

The Parties, as well as their family members and/or persons with whom they share a personal relationship, should abstain from offering and receiving gifts for/from third parties related to the Company, such as but not limited to, leisure activities, travels, accommodations, special loans, and any other type of

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gift or benefit that has more value than simple courtesy, such as but not limited to, a lunch, a calendar, marketing items, or entertainment with no economic value.

Any concession or reception of gifts or benefits should follow all the parameters below:

- ➔ Be clearly and exclusively associated with a legitimate business plan or strategy;
- ➔ In the case of gifts or entertainment offered by AGP, its value should respect a previous budget and be approved by the Department Manager;
- ➔ Follow a general business practice and be in line with local laws and regulations, as well as with ethical principles;
- ➔ Have a maximum value of US \$100.00 (one hundred dollars) per person and event.

If an employee receives a courtesy on the terms described above, they should contact the Local Compliance Committee for their advice. The Local Compliance Committee will analyze the intentions of this courtesy and determine whether it should be accepted or not, and how it should be allocated within the Company.

Other privileges, such as discounts offered to AGP employees, can only be accepted if they are available to all employees and are subject to a formal contract or formal approval by the Local Compliance Committee.

The purchase of gifts for cultural events of AGP, with the support of third parties, shall be approved by the local Human Resources Manager, the Sales Department Manager, as well as the Local Compliance Committee, without compromising a normal and transparent relationship.

CEC- 5.2 Donations

AGP Group does not offer money or contributions to any party or political organization or interest group. Also, the Company does not compensate or refund employees who make donations or other contributions to political entities of any nature. No employee should make contributions on behalf of AGP to these organizations.

In the event of a donation to nonprofit institutions and/or social institutions, it must be approved by the Corporate Compliance Committee. Therefore, the Corporate Compliance Committee will verify if the institution works with social objectives not connected to political parties and/or similar groups. In return, the beneficiary must offer equivalent certificates or documents to support the donation and to be submitted to competent authorities, when it is applicable, to request tax exemption.

Donation requests should be handled with particular care, especially the ones that may have an impact on AGP sales or generate personal benefits should the request be accepted. For example, donations should not be granted to obtain marketing authorization or any other kind of approval to directly increase sales of AGP products.

CEC- 5.3 Sponsorships

AGP will not allow sponsorships unless they are previously approved by the Corporate Compliance Committee and the CEO.

CEC- 6. Internal and External Communications

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To ensure that the Company's business image is coherent and aligned with corporate values and goals, employees must follow these guidelines whenever they intend to make a public announcement:

- Refrain from contacting media representatives, broadcasters, journalists, business analysts, and/or such organizations without prior authorization from Human Resources and Marketing.
- Any newsletter or external communication must be approved by the CEO and the Corporate Director of Human Resources, before its publication.
- When using social media remember that your local posts have global significance and communicate appropriately and professionally. In any case, refrain from discriminatory and/or denigrating speech that creates a hostile work environment and/or threatens employee or workplace safety.
- When sharing personal opinions on social media, take all proper measures and precautions to help third parties differentiate them from those expressed on behalf of the Company.
- The use of IT resources for personal purposes is prohibited. All employees must follow the guidelines of the IT Security Policy.
- Special consideration shall be given to confidentiality obligations and trade secret protection whenever corporate news, business deals, projects, and sales results are shared with third parties, regardless of the channel on which it is shared. The Legal Department is always ready to provide orientation on this matter to prevent undesired disclosures.

CEC- 7. Conflicts of Interest

Conflicts of interest arise when the stakes, activities, and personal relationships of an employee interfere, or may seem to interfere with their ability to act according to their responsibilities, obligations, and/or the best interest of the Company.

Whenever a conflict of interest is identified the employees shall proceed as follows:

- Stay alert to any possible conflicts of interest that may arise in the performance of job responsibilities and report them to your superior and/or head of the Department to guarantee objectivity and transparency.
- Whenever there is a doubt or concern about the best way to handle a conflict of interests contact the Risk Committee through the email riskcom@agpglass.com or any of the channels indicated in Section [PRE- 4.2. Reporting](#) above.
- Abstain from exploiting, directly or indirectly, any business opportunity that is accessible to any of the companies that are part of AGP Group, in pursuit of the employee's benefit or for the benefit of people or entities that are not part of the Group.
- Use of Company assets as well as its resources and/or supplies for their personal benefit.
- Use confidential information, known because of their job position, for their direct or indirect personal benefit.

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In case of any actual or potential conflict of interest concerning a family relationship or close friendship with customers, vendors, or competitors, and/or its involvement in a transaction or any other agreement that represents a conflict of interest, employees must inform the Risk Committee as soon as it is identified.

CEC- 7.1 Secondary Employment

The exclusivity clause outlined in the Employment Contract for the employees must be observed at all times. Before performing any remunerated activity within the same field of expertise of the position held in AGP, employees must report such a situation to their immediate superior and to the Risk Committee. When the employee already has a secondary remunerated activity before starting the professional relationship at AGP, said employee must report it to the Department Director (CEO in case of Corporate Directors) and Human Resources.

Unless prior approval has been given by the Company, employees must refrain from:

- Selling their own or third-party products, or providing services in sectors in which AGP offers similar products or services.
- Carry out any activity that supports the marketing or sale of products or services of a competitor.
- Carry out any activity that affects or may negatively affect the marketing or sale of AGP products or services.

CEC- 7.2 Family members and people with close relationships with employees of the AGP Group

To ensure transparency in recruiting and selection processes, employees must promptly inform Human Resources whenever one of their relatives or close friends is participating in one of such processes. Likewise, Human Resources shall report such a situation to the Risk Committee so that it may formulate recommendations it deems necessary to avoid conflicts of interest.

Relatives, partners, and others with close personal relationships with an employee may work with AGP's customers, vendors, competitors, or business partners, however, these relationships must be formally communicated to the Risk Committee. In such a case, employees must ensure that these relationships do not influence the performance of their work for AGP.

CEC- 8. Finances and contracts

CEC- 8.1 Financial matters

When making payments, employees must ensure that they have been duly authorized by the department Director/Manager and approved by the Financial Department. All payments must have appropriate legal support and, where applicable, follow SAP protocols.

Likewise, requests for reimbursement of expenses must comply with the Company's internal policies.

CEC- 8.2 Contract Execution

Execution of contracts with vendors, customers, advisors, and/or employees shall only be carried out by the staff members who have been previously assigned to this purpose with authorization of the Unit's General Director and supported by Legal and/or Human Resources Departments.

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Whenever an agreement is negotiated with a third-party, special attention should be paid to the KYC & KYP Program and Anti-Bribery and Anti-Corruption provisions outlined in AGP Group's Compliance Policy.

CEC- 8.3 New Company or Joint Venture

Before closing a deal to incorporate a new company, acquire participation in a legal entity or set up a Joint Venture, due diligence shall be performed. Therefore, the Legal Department of the Company must be involved before any commitment is undertaken.

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ATTACHMENT I – IDENTIFICATION FORM

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ATTACHMENT II – CONFIDENTIAL INFORMATION LIST

This list was created to facilitate the identification of a confidential document or information, however, **it does not present all the confidential information of the Company.**

Any document should be considered confidential as long as it involves business strategy, financial information, project information, and product know-how. Therefore, the employees must know and apply the Confidentiality Policy, to ensure compliance with internal regulations, as well as to grant proper treatment to confidential information.

Examples of confidential documents and information:

1. All information that is not public. That is, the information that has not been published by the official media of the Company, such as the website and social media such as LinkedIn;
2. Product formulas;
3. Technical drawings of prototypes and/or products under development, including drafts and prototypes;
4. Techniques for the manufacture of products;
5. Raw materials used to manufacture the products;
6. Methods of assembly of the layers of the glass;
7. Any information about products in development;
8. Details of the production line;
9. Inside photos of the manufacturing sites, Tech Center, or inside laboratories, except photos that have been published by AGP in its official media;
10. Photos of/with products/prototypes/samples;
11. Technical tests or information on tests in progress with certifying entities;
12. Results of tests carried out internally;
13. Information on clients, suppliers, or strategic allies, including their names and projects with AGP;
14. Agreements, commercial conditions, and the price charged to each AGP client or by each AGP supplier;
15. Password to access any software, room, safe, or device that requires a password;
16. Contracts of any kind;
17. Official documents with restricted access;
18. Billing and cash flow information;
19. Internal presentations, such as commercial, financial, production or innovation presentations;
20. Information of negotiation with clients, suppliers, banks to any third party not related to the negotiation;
21. Personal and sensitive information of employees, service providers, and/or third parties;
22. Any document, presentation, or material that, in addition to any of the previous cases, has the seal of confidentiality.