

1. PURPOSE

The purpose of this Standard is to establish the guidelines and operation of InterCement's Ethical Line.

This standard applies to all InterCement employees, as well as business partners, suppliers and other related parties. It should be widely disseminated both internally and externally in the scope of InterCement.

InterCement expressly prohibits attempts or acts of retaliation or persecution against submitting parties, witnesses, etc.

2. DEFINITIONS AND ACRONYMS

Company(s) or InterCement: InterCement Participações S/A and its its direct and indirect subsidiaries.

Service Exception Tree: Document that defines the handling and elimination of conflicts of interest in open report, aiming to give the process the independence, impartiality and confidentiality required. Applies only to direct and indirect members of Audit, Risks and Compliance, Legal Affairs Management Loma Negra, InterCement Board of Directors, Corporate CEO, Chief Executive of Business Units, members of the Executive Committee, Ethics Committee and Compliance InterCement and Loma Negra, Audit, Risk and Compliance Committee and Loma Negra Audit Committee.

Ethical Line: Independent communication channel, managed by a third party, available to InterCement's internal and external audiences, through which any company or person, in Brazil or abroad, may make complaints or consultations related to the Code of Conduct.

Report / Incident: Detailed description of the consultation or complaint registered in the Ethical Line.

Complainant / Submitting party: Person who makes the report to the Ethical Line.

Involved Party: Individual or legal entity mentioned by the Submitting party as the person who committed an illegal act or violated the guidelines of the Code of Conduct.

Professionals – For InterCement, professionals are those who establish any working relationship with the company, regardless of their position, function, activity or length of time.

3. RESPONSIBILITIES AND ASSIGNMENTS

3.1. Audit, Risks and Compliance area

- Prepare and update this Standard.
- Manage the Ethical Line, including, among others, the definition of third-party companies responsible for intermediation of reports, budgeting, relationship with the Ethics and Compliance Committee and Audit, Risks and Compliance Committee.
- Ensure the confidentiality of information, confidentiality, impartiality in handling and developments of the communicate and the privacy of data.
- Receive occurrences forwarded by third parties hired to mediate the report and start their treatment. General rule, treatment begins with review of the report, making it available to the members of the Ethics and Compliance Committee and / or the responsible area (provided that after the investigation has progressed, it is assured that it is not involved in the event denounced), with knowledge of the UN VP. However, there are some exception situations that will be dealt with as per Attachment "Service Exception Tree". The Audit, Risks and Compliance area performs a first analysis and depending on the nature, available information and severity of the incident, defines the scope of the work, whether or not an audit is required, among other hypotheses. For cases of fraud, harassment and security, a proposal for analysis or closure is communicated to the Ethics and Compliance Committee, and in case of closure it is only made after approval by this Committee.

NOTE - 100% of the reports will be analyzed by the Audit, Risks and Compliance area.

- When analyzing the outcome of the reports investigation, assess whether the information is sufficient, if necessary, request or ask for further information, suggest action plans, draw up the investigation's conclusion and the submitting party's response, include the results of the analysis in the system. of Ethical Line and categorize reports
 - **Valid/Proceed/Founded:** When the findings indicate that the report is true, and some action will be taken.

- **Not Proceed/Unfounded:** When the findings indicate that the report is unfounded and will then be closed without the need for any negotiations.
- **Partially valid/Partially proceed/Partially founded:** When the findings indicate that only part of what is reported in the incident is well valid.
- **Lack of information:** When there is no evidence to allow further analysis and investigation (if applicable).
- **Inconclusive:** When existing evidence does not allow a conclusion to be drawn from analysis and investigation.
- **In Progress:** When the report is still under review.
- **Out of Scope:** When the report is not Ethical and Compliance related.
- Inform, in a timely manner, to the Ethics and Compliance Committee and, when necessary, to the Board of Directors, of the manifestations registered in the Ethical Lines as well as the internal administrative investigations, applied penalties, consequences, etc.

NOTE - Although not all incidents are sent to the Ethics and Compliance Committee at the beginning of the process, all reports and their analysis and results are reported to the Ethics and Compliance Committee.

- Forward to the Ethics and Compliance Committee and the Audit, Risks and Compliance Committee quarterly reports on the reports and their results, as well as performance indicators of the Ethical Line.
- Disseminate the Ethical Line and encourage its use by professionals, third parties, clients, etc.
- Support the areas responsible for internal administrative investigations.
- Promote the communication plan, training and dissemination of the Ethical Line.
- Send to the Chairman of the Board of Directors, the Audit, Risks and Compliance Committee and the Ethics and Compliance Committee an annual report on the reports and the performance (indicators) of the Ethical Lines.
- Periodically update the “Service Exception Tree” document.

3.2. Submitting party (Complainant)

- Make reports in good faith.
- Inform the Ethical Line clerk by phone or email if you would like to make an "Anonymous" or "Identified" report. Whether by internet, select the option "Anonymous" or "Identified".
 1. "Anonymous": Submitting party does not identify himself/herself.
 2. "Identified": Submitting party identifies himself/herself, including to InterCement.
- Provide accurate and clear information to facilitate internal administrative investigations. Examples: names and positions of persons involved, names of companies or persons harmed, dates and places of occurrences, names of other witnesses, description of irregularities and facts in as much detail as possible, supporting documents, as you became aware of the irregularity or because you suspect it happened or is happening, etc.
- Follow the progress of the report and provide additional information whenever requested.
- Do not share your Protocol number.
- Do not tell anyone related to the Company that you made a report. Confidentiality starts with the complainant.

3.3. Third Party Companies hired to intermediate Ethical Line reports

InterCement, in order to strengthen the confidentiality of the process, will use independent consulting companies specialized in operating in this type of activity. Their main responsibilities are:

- Ensure information secrecy, confidentiality and data privacy.
- Receive reports made via email, phone, online channel (contact options vary by complainant country and preference).

- Screening reports using the “Service Exception Tree” to ensure that if the reporting person belongs to the areas involved in the incident review process or belongs to InterCement's high-level management, they will not have access to the report (for details, see Annex “Service Exception Tree”).
- Forward the report to the local Compliance Officer of the respective UN, as long as the report does not involve him/her. There are some exception situations, which will be dealt with as per Annex “Service Exception Tree”.
- Maintain specialized and trained staff in the reception and feedback of reports.
- Properly maintain records of openings of reports, whether by telephone call, email, whatsapp or website, as well as responses and feedback, if any.
- Answer local language reports.

3.4. Head of the area concerned in the report

- The person in charge for the area mentioned in the incident will only be involved after the investigation has progressed and is assured that it is not involved in the reported event.
- Ensure the confidentiality of information, impartiality in handling and developments of communications of their responsibility, confidentiality and privacy of data.
- Depending on the nature of the incident, the person in charge of the targeted area may be involved in its analysis and proposed action plan.

3.5. Ethics and Compliance Committee

- Ensure the confidentiality of information, confidentiality, impartiality in handling and developments of reports and the privacy of data.
- Follow the processes of internal administrative investigations.
- Request Compliance analysis, audit and additional investigations to clarify any doubts.

- Propose improvements to the guidelines, practices and management of the Ethical Line.
- Evaluate incidents from fraud and define applicable actions or sanctions.
- Monitor performance indicators associated with the Ethical Line.
- Approve hiring specialized / forensic auditors to conduct certain investigations when necessary (e.g. fraud, sexual harassment).
- Approve the request to breach the confidentiality of the accused person, by reading HD from computers and smartphones;

4. CRITERIA AND RULES

- Ethical Line contacts are available at:
<http://compliance.intercement.com/index.php>
- The Ethical Line should only be used for sending and handling complaints or inquiries associated exclusively with the Code of Conduct. Here are some examples of topics that can be reported to the Ethical Line:
 - Suspicion of illicit acts
 - Conflicts of interest
 - Harassment (Moral or Sexual) and inappropriate behavior
 - Bullying
 - Market misconduct (customers, suppliers, partner banks and competitors)
 - Deviations or questions related to the Code of Conduct or any other InterCement's Policies and Standards
 - Discrimination of whatsoever nature
 - Relations with Public Agents (includes parties, political candidates, and politically exposed persons)
 - Occupational Safety
 - Environment
- The submitting party has two alternatives to make his/her report:

- Do it **anonymously**.
- **Identify** yourself completely.
- InterCement does not tolerate and punish any form of retaliation or harassment for those who, in good faith, seek the Ethical Line. Therefore, the submitting parties can make their reports, using one of the three alternatives mentioned above, making sure that the confidentiality of the information registered in the system is strictly preserved and report to us if this premise is not fulfilled.
- The submitting parties, stakeholders and other persons and companies mentioned in a statement are welcomed with respect, professionalism, impartiality and efficiency by a specialized team.
- The participants may not be publicly exposed unless otherwise required by law.
- The submitting parties are answered in their language. For calls to the Argentina Ethical Line number, ask the attendant to speak Spanish.
- When a complaint, complaint or consultation is made, the submitting party automatically receives a protocol number that can be used to track the progress of the incident. Even those who choose anonymity receive a protocol.
- This same protocol is used to check possible questions from InterCement related to the incident or even to get the incident resolution response.
- Cases involving the Public Administration and its agents in Brazil and abroad must be followed by the InterCement CEO.
- The use of phones provided by the Ethical Line is free.
- Business hours of the Ethical Line is Monday to Friday, from 8am to 6pm (local time). Outside these hours, service is provided via an answering machine.
- We ask the complainant to contact the Ethical Line within 7 working days to check if there are any questions.

- The deadline for internal administrative investigations is 30 business days for the matters mentioned in item 5, except fraud, sexual harassment or specific topics that require further analysis and / or investigation, which may exceed this deadline.
- Periodically and at least once a year, the Audit, Risks and Compliance area, together with the independent auditors, shall review the proper functioning of the Ethical Line and the full application of the provisions contained in this Standard.

5. RECORDS

N/A

6. ANNEXES

- Annex 1 - Ethical Line Flowchart
- Annex 2 - Service Exception Tree (example)