InterCement Code of Conduct



InterCement

MESSAGE FROM THE CHAIRMAN OF THE BOARD OF DIRECTORS



Integrity is a choice and a responsibility for all of us.

Building a solid, respected, and sustainable company requires more than just financial results. It requires decisions made with responsibility, transparency, and respect for people, the law, and our commitments.

Our Code of Business Conduct establishes the principles and behaviors that guide the way we conduct business and interact with our employees, customers, suppliers, partners, and communities.

How we achieve our results is just as important as the results themselves. That is why we do not accept shortcuts that compromise our principles. We do not tolerate corruption, fraud, harassment, discrimination, retaliation, or any conduct inconsistent with our values and the law.

We know that each person plays an important role in building this culture. We expect our leaders to be examples of integrity and for everyone to have the responsibility and courage to ask questions, seek guidance, and report situations that do not align with our principles.

The Board of Directors reaffirms its commitment to a culture of ethics, transparency, and accountability, which is essential to the trust of our stakeholders and the sustainability of our business.

We count on each of you to put our principles into action, every day.

Marcos Marcelo Mindlin
Chairman of the Board of Directors

MESSAGE FROM THE CEO

What we do matters. How we do it matters even more.



Every day, our decisions help define who we are and the culture we build together. That is why our commitment is clear: to achieve results by doing what is right, the right way.

Our Code of Business Conduct is the guide for this journey. It outlines the behaviors we expect from our people and our entire ecosystem, reinforcing our principles: Put life first, Do what we believe in and say, Respect every person, Do better, and Build sustainable partnerships.

Understanding and adhering to the Code of Conduct, applicable laws, and regulations; recognizing risky situations; seeking guidance; and speaking up when something does not seem right are essential to fostering a strong culture of integrity.

We also expect our leaders to serve as role models, making decisions consistent with our values, promoting respect, and taking action when faced with situations that do not align with what we believe in and stand for. After all, integrity is everyone's responsibility.

Sergio Faifman
CEO of the Company

01 - WHAT IS THIS CODE OF CONDUCT?

Our attitudes must be based on a common set of rules, which is why our Code of Conduct sets standards that guide how the company, its professionals and all service providers must act towards society.

Professionals and service providers must act properly, honestly and efficiently in the quest for results, incorporating the values expressed in this Code of Conduct, and observing and complying with the company's internal regulations, standards and policies.

02 - OBJECTIVES OF THE CODE OF CONDUCT

This Code of Conduct was drawn up with the following objectives:

- Clearly present the company's values so that all professionals and service providers can understand, respect and implement them;
- Serve as an individual and collective reference for the attitudes and behaviors of each professional and service provider;
- Help ensure that these values are respected in all locations and that people act in a proper, fair and respectful manner towards stakeholders and the environment;
- Be one of the main tools in the promotion of integrity, supervision and control in order to prevent, identify and correct irregularities and unlawful acts of any nature that violate the applicable regulatory framework.



03 - TO WHOM DOES THIS CODE OF CONDUCT APPLY?

The Code of Conduct applies to all InterCement professionals, regardless of position or function.

It also applies to external professionals, service providers, contractors, intermediaries, suppliers, customers and, in general, all persons who provide services to InterCement, acting on its behalf, interest or for its benefit.

The Code of Conduct acts as a guide in the planning and execution of their tasks, avoiding conduct that is, or appears to be, inappropriate, putting into practice our values and complying with applicable legislation.

04 - APPLICABLE LEGISLATION AND REGULATIONS

PROFESSIONALS AND THIRD PARTIES MUST COMPLY WITH THE APPLICABLE LEGISLATION AND REGULATIONS.

All professionals and third parties are required to comply with all laws and regulations, without exception, including, but not limited to, Law No. 12,846/2013 ("Anti-Corruption Law"), Law No. 8,429/1992 ("Administrative Impropriety Law"), Law No. 9,613/1998 ("Money Laundering Law"), Law No. 12,529/2011 ("Competition Law"), and its future amendments.

There is no possible justification for non-compliance with applicable legislation and regulations.

Professionals and third parties who take part in activities that do not comply with the applicable legislation and regulations shall be subject to the appropriate sanctions of competent bodies and the application of disciplinary measures, which may include verbal warnings, suspension or termination of the contractual relationship, among others. Such penalties will be deliberated by the Ethics and Compliance Committee and applied in accordance with the criteria of proportionality, gravity and immediacy.

05 - TERMS AND EXPRESSIONS USED

Code of Conduct - This Code of Conduct.

Conduct - Moral behavior, procedure.

Entities - Communities, public or private bodies, associations, institutes, trade unions or any other organization created to undertake financial, cultural, labor or political activities.

Public Official - agent, authority, official, civil servant, employee or representative, or any person holding, even temporarily and without remuneration, a position, function or employment in any direct or indirect public administration entity, whether national or foreign. This definition also includes: (i) political parties or employees of political parties, including candidates for political office; (ii) civil servants or employees of a public utility or organizations wholly or partially controlled by the State (for example, a state telecommunications company); and (iii) civil servants or employees of international governmental organizations (for example, the United Nations or the World Bank).

Applicable Legislation and Regulations - Set of procedures, rules, laws or regulations that affect InterCement's activities both nationally and internationally.

Stakeholders - Everyone who affects or is affected in any way by the Company and may consist of companies, professionals, institutions, investors, groups, people, service providers, suppliers, customers, etc.

Politically Exposed Person - Public employees who currently hold or have held important public functions or positions in the last five years. Family members or third parties with a close relationship; direct line relatives up to the 4th degree of consanguinity, the spouse, partner and/or children of partners.

Third Parties - Any individual or legal entity that has one or more business relationships with InterCement, including suppliers, service providers, intermediaries, representatives or other third parties hired to act in the name, interest or for the benefit of the Organization.

Values - Expression of the permanent commitment to society in general, to the citizens that comprise it and establish relationships within it. Define the behaviors expected by InterCement.

06 - VALUES

INTERCEMENT ADOPTS THE FOLLOWING PERMANENT VALUES THAT ORIGINATE IN ITS HISTORY AND PRACTICES.

RESPECT FOR PEOPLE AND THE ENVIRONMENT
Always act properly and fairly towards stakeholders, governments, local communities and society in general. Act responsibly and respectfully towards the environment.

ACTING RESPONSIBLY
Comply with the provisions of legislation wherever we operate, acting with integrity. Respect diversity in accordance with universal standards of good human coexistence, without discrimination on the basis of race, gender, creed, religion, position or function, among others.

TRANSPARENCY
Provide clear and comprehensive information about InterCement's activities, achievements, policies and performance in a systematic and accessible manner.

FOCUS ON RESULTS
Always seek to maximize InterCement's performance as a way of guaranteeing its existence in the long term, its financial investments, shareholder value creation and adequate conditions for professionals.

QUALITY AND INNOVATION
To guarantee that the services and products customers receive are of the best possible quality by continually investing in the improvement of the company's activities and of its professionals.


Argentina

ETHICS
Act in accordance with moral principles, respecting our values and honoring our commitment to reliability and honesty.

07 - ETHICAL LINE, ETHICS AND COMPLIANCE COMMITTEE AND COMPLIANCE DEPARTMENT

The Code of Conduct constitutes an important step towards consolidating business values and ethics, built on experience and on a wide-ranging discussion between shareholders, managers and professionals.

The Ethical Line is a communication channel managed by an independent company and aims to clarify doubts, make enquiries or respond to any complaints regarding suspected or proven misconduct or behavior that violates our Code of Conduct. Both company professionals and third parties can use the Ethical Line to register reports.

Those who, in good faith, provide any type of information about suspected inappropriate behavior or that violates the Code of Conduct, will not be subject to sanctions or reprisals, even if in the end the communication is considered unfounded. Any retaliation will be considered a violation of the Code of Conduct, subject to sanctions provided for in item 04 of this Code of Conduct.

In addition, all information communicated through the Ethical Line, as well as analyses and assessments carried out as a result of such communications, will be treated confidentially and the person making the report can choose to remain anonymous.

The Ethical Line phone numbers are available at the following website: https://compliance.intercement.com/en/etica.php

The Ethics and Compliance Committee, composed of the CEO of InterCement and some members of Senior Management, along with the Compliance Department, are jointly responsible for maintaining this Code of Conduct and investigating alleged violations of this Code of Conduct or the applicable legislation and regulations. If the Ethics and Compliance Committee so recommends, they may request the support of other areas of the Company. All details related to the Ethical Line process are described in a specific Standard available on our website.

In addition, the conclusions and recommendations of the investigations carried out are periodically reported by the Compliance Department to the Ethics and Compliance Committee which may forward them to the Board of Directors.

08 - HOW TO ACT IN DIFFERENT SITUATIONS

The Code of Conduct defines what InterCement expects from each stakeholder in the different situations they may face inside or outside the work environment.

Whenever you are not sure about how to act consult the Code of Conduct. If you are still in doubt, contact the Compliance

department, a lawyer in the legal department, or the Ethics and Compliance Committee.

Without prejudice to the foregoing, violations of applicable laws and regulations will not be tolerated.

09 - INTERCEMENT'S GENERAL CONDUCT TOWARDS ITS PROFESSIONALS

DIVERSITY

InterCement believes that the diversity of its workforce is one of the main factors behind its success, permanence and market growth. Thus, it seeks to recruit and retain efficient and talented people, continually investing in their development.

NON-DISCRIMINATION

InterCement is committed to equal employment opportunities for all, regardless of race, gender, gender identity, sexual orientation, disability, beliefs, religion, nationality or opinion. Career progression depends exclusively on individual performance, talent, the commitment of each professional to InterCement's values, and each person's dedication and degree of participation. Discriminatory practices against any stakeholder or job candidate will not be tolerated.

HARASSMENT

Moral or sexual harassment performed by any of the Company's professionals or by service providers is an unacceptable practice in a respectful and dignified work environment and will not be tolerated. InterCement seeks to ensure a work environment that is free from harassment of any kind and/or other offensive or disrespectful conduct. In this regard, InterCement complies with all federal and local laws that prohibit harassment.

Harassment is considered to be any inappropriate conduct of a verbal, visual, physical or other nature that creates a work environment marked by intimidation, hostility or other offensive acts. This conduct includes the following practices: (i) sexual harassment; (ii) offensive language or pranks; (iii) inappropriate comments about race, ethnicity, gender or religion; (iv) degrading comments; (v) intimidating or threatening behavior; (vi) displays of hostility towards other people's individual characteristics.

INADMISSIBLE PRACTICES

Acts of intimidation, offense or aggression performed by professionals or service providers, on the organization's premises or in the performance of their duties, whether against co-workers, other stakeholders or people who are not directly connected to the company (customers, authorities, community members, etc.) will be punished in accordance with the company's internal laws, standards and policies.

PROHIBITION OF DRUGS, WEAPONS AND ALCOHOLIC BEVERAGES

In accordance with the golden rule that refers to this matter ("It is forbidden to perform any task under the influence of alcohol or drugs") and which governs the conduct expected of all InterCement professionals regarding safety, it is strictly forbidden under any circumstance to consume illegal drugs or bear weapons in the workplace. Violation of this rule is considered a serious offence and will be subject to labor and criminal sanctions. Likewise, the consumption of alcoholic beverages is prohibited, except at parties and celebrations organized by the company.

TRAINING PROGRAMS

InterCement promotes training programs at least once a year for all its professionals to make them fully aware of the conduct, principles, concepts and procedures provided for in this Code of Conduct. Attendance at training sessions is controlled using appropriate means.

10 - FUNDAMENTAL RIGHTS OF PROFESSIONALS

RESPECT

Every professional, regardless of their function, position, rank or salary, will be treated with respect and attention, and provided with the conditions necessary for personal and professional development within the reality and competitiveness conditions of their work unit.

APPRECIATION

InterCement believes in the human and professional development of its professionals, promoting and recognizing each one based on personal merit, observation of the Code of Conduct and personal performance.

The Company's human resources policy encourages collaboration and cooperation in professional relationships, teamwork, responsible leadership and initiatives such as quality of life programs and clear and transparent communication, that are capable of fostering a differentiated work environment in the organization.

The organization encourages respect and collaboration among professionals in order to create an internal environment favorable to business growth and continuity of operations.

HEALTH AND SAFETY

InterCement prioritizes occupational health and safety conditions. They are constantly being reviewed in order to ensure that our professionals are subject to the lowest possible risks during their activities. To this end, prevention, education and awareness creation policies shall be implemented.

To achieve this everyone must observe general preventive health and safety standards, as well as take part in training and guidance activities.

11- THE PROFESSIONAL'S PERSONAL CONDUCT

CONFLICTS OF INTEREST

Activities and personal relationships that conflict with InterCement's interests



must be avoided, and the following stances are recommended. Thus, in addition to the provisions of this Code of Conduct, we must observe the provisions of the Conflicts of Interest Standard and Company's Transactions with Related Parties and Other Situations Involving Conflicts of Interest Policy.

If in doubt about the existence of a conflict of interest, consult this Code of Conduct, the Compliance Department, the Ethical Line or the Executive Committee.

Professionals must avoid situations in which personal interests could represent a conflict, real or apparent, with InterCement's interests. In case of doubt, internal policies and this Code of Conduct will serve as a guide.

Some examples of situations with potential conflicts of interest:
• Working at a competing company, maintaining a business relationship and/or performing business activities that compete with InterCement;
• Using InterCement facilities, equipment or materials for personal benefit;
• Using one's position or confidential information to gain personal advantage for oneself or for colleagues and family;
• Representing InterCement in the relationship with companies in which one has a stake or any other form of direct or indirect interest that may influence one's decision.

InterCement respects affective relationships between its professionals. However, the company understands that some limits are necessary in order to avoid conflicts of interest. Thus, romantic relationships with subordinates and/or other professionals responsible for management or process decisions will not be accepted. When relationships of this nature exist, they must be immediately communicated to the immediate superior or to the Human Resources department. In case of doubt the Executive Committee must be asked to analyze the case and issue an opinion.

EXTERNAL PROFESSIONAL ACTIVITIES

Do not accept positions or functions in other companies or entities during hours that overlap with your working day. Exceptions can only be admitted in special cases that have been previously approved and documented by the immediate superior and/or the Human Resources department.

Professionals may perform work activities outside the company only when they do not represent a conflict of interest with InterCement or affect their performance.

Invitations to become a Director in a company or entity that is not part of the InterCement group of companies must be informed in advance so that they can be evaluated by the Ethics and Compliance Committee.

Any work or activity performed on behalf of InterCement or using its name or facilities must have prior approval of the department Director.

HIRING RELATIVES AND CLOSE FRIENDS

The authorization and hiring of companies owned by our professionals, their relatives or people close to them to provide services to InterCement must be previously informed to one's Director, who will be responsible for making a formal consultation to the Executive Committee.

Referring relatives and friends to fill vacancies at InterCement is a traditional practice. Should this happen, it must be communicated to the Human Resources department. It is up to the responsible departments to decide on selection and hiring, so pressure by connected professionals to influence admission, promotion or dismissal is unacceptable. The hiring of relatives, spouses, partners and/or companions is allowed. However, hiring people with such ties for subordinate positions in the same sector will not be accepted.

GIFTS AND COURTESIES

It is forbidden to offer/give or receive gifts or courtesies of any value, or give any type of advantage to a public body or public officials[1]. When, for any reason, refusal is not possible, the fact must be communicated to your superior and to the Compliance department.

The acceptance or offering/delivery of gifts or courtesies to persons in the private sector must be limited to USD 100 and cannot not be accepted, offered or given in exchange for influencing a business decision (even if it does not exceed this amount).

If gifts or courtesies received from public or private sector employees cannot be refused or returned, they must be forwarded to the local InterCement Human Resources department, which will organize a draw among employees.

All gifts and courtesies should preferably be institutional gifts (e.g. with the company logo), comply with all applicable laws and regulations, and observe InterCement's ethical principles as defined in specific policies.

Invitations to events and trips of a technical nature that are of interest to

[1] Including your relatives, advisors, representatives, etc.


Brazil

InterCement must be communicated to the Ethics and Compliance Committee. The assessment will be made on an individual case-by-case basis, in accordance with applicable laws and regulations.

Invitations to events and trips that do not comply with the parameters established above must be refused.

Each professional's expenses must be approved at least by their hierarchical superior in accordance with internal expense approval policies.

12 - CONDUCT TOWARDS THE MARKET - CUSTOMERS, SUPPLIERS, BANKS, PARTNERS AND COMPETITORS

CUSTOMER SERVICE

In addition to ensuring the quality of the products and services it offers, InterCement is committed to always serving customers and consumers in an efficient, swift, polite and transparent manner. When a customer or consumer's needs cannot be met, this fact must be stated clearly, explaining the reasons in a direct and respectful way.

QUALITY AND COMPLIANCE

The Company shall only offer products or services that comply with legislation and industry standards. In the event of any non-compliance, explanatory or compensatory measures must be implemented.

CONFIDENTIALITY

InterCement, as well as its professionals, is committed to maintaining the confidentiality of information received from customers and business partners. Trust is one of the foundations of our relationship with the market.

COMPETITION AND CONSUMER RIGHTS

InterCement understands that fair competition and respect for consumer rights are factors that favor the market's sustainable development. No customer can be forced to accept conditions that contravene these rules to purchase a product or service from InterCement's business units.

COMPETITION AND ANTI-COMPETITIVE PRACTICES

InterCement respects its competitors and seeks to distinguish itself in a legitimate way, offering its customers products and solutions with a differentiated cost-benefit ratio. Attitudes that could constitute slander or defamation of competitors cannot be condoned.

InterCement abides by the principles of free competition and takes part in industry associations with the sole purpose of contributing to the development of the economic sectors in which it operates.

As established by this Code of Conduct and by InterCement's Relationship with Competitors Rule, acts that favor unfair and anti-competitive practices are prohibited, including the formation of a cartel, which involves any agreement or practice agreed between competing companies to fix prices, divide markets, establish mechanisms to restrict production, arrange public bids (bid rigging) or any other sensitive acts that may be considered anti-competitive.



PURCHASES AND CONTRACTS

Relations with suppliers and other partners must always be guided by the quest for quality, adequate cost-effectiveness, technical and financial reliability, and integrity in negotiations with regard to legislation, the environment and commercial, social and contractual rights.

In order to expand its sustainable performance, InterCement recommends that its Procurement and Supply departments seek permanent ways of encouraging their suppliers of products, services and equipment to act responsibly in the social and environmental areas and to create alliances to foster more sustainable operations.

Purchases and contracts involving Federal, State or Municipal Governments, as well as public officials, must be based on a close examination of the applicable legislation and regulations, in order to ensure that all official requirements are met.

13 - CONDUCT TOWARDS THE MEDIA

All InterCement professionals must maintain an independent and ethically-based relationship with the media. InterCement considers the population's right to information of public interest legitimate, even when referring to a private company, and considers that it is the role of the press to obtain and spread this information. Furthermore, it understands that the existence of a free, independent and impartial press contributes to the improvement of the market, the democratic State and citizenship. Therefore, InterCement repudiates the use of economic power to constrain the action of the press or to induce it to publish untrue facts.

InterCement considers that the role of the press is important in shaping the organization's image in public opinion and seeks to provide information or respond to requests, when pertinent, reserving the right not to speak out on issues that are contrary to its interests or to maintain secrecy regarding information it considers strategic.

Only professionals appointed to act as spokespersons are authorized to speak on behalf of the company. If you are approached by any media institution to provide information, write articles or give interviews and statements on behalf of the company, inform your superior or the Corporate Communication department. Spokespersons and/or persons designated on specific occasions will be responsible for interacting with the media.

Professionals are prohibited from speaking to the press on behalf of InterCement without express authorization from the Corporate Communication department.

14 - CONDUCT TOWARDS THE COMPANY AND ITS ASSETS

It is the responsibility of all professionals to properly use and take care of the company goods and assets they directly or indirectly use in their work and are forbidden to use them for personal benefit. The same applies to assets belonging to customers, suppliers and partners used in the company's activities. These goods and assets must not be used for personal benefit, except as expressly authorized.

These goods and assets include real estate, equipment, facilities, business plans, technical and market information, computer programs, models, papers and work documents, and others that constitute InterCement's assets.

The misappropriation or misuse of any of these assets, including their copying, sale or distribution to third parties, are serious offenses that can lead to the imposition of criminal and labor penalties.

PATENTS AND INVENTIONS

Innovations developed by professionals in their work, as well as patents and property rights arising from these inventions, must have their confidentiality protected and are incorporated into the company's assets, even after the professional leaves.

MEDIA AND USE OF SOCIAL NETWORKS

The use of the company's equipment and means of communication (telephone, email, internet, social networks, etc.) for personal communications and contacts must be restricted to what is necessary. According to the specific internal regulations governing this matter, the internet and the company's social networks may not be used to transmit or receive offensive or aggressive information regarding political, religious or other positions, or relating to pornography, or to spread offensive messages that contravene the values reflected in this Code of Conduct and that harm InterCement's image.

It is also prohibited to disclose strategic information or make comments on behalf of InterCement on internet websites or social media in general.


Mozambique

INFORMATION TECHNOLOGIES

Professionals are obliged at all times to comply with all measures established for cyber security, protecting the passwords used to access networks and electronic devices provided by InterCement.

INFORMATION ABOUT INTERCEMENT AND ITS OPERATIONS

Professionals are obliged to protect the confidentiality of InterCement's privileged information. Information must only be disclosed internally and externally by those authorized to do so and in a precise, objective and appropriate manner. Professional are responsible for the custody of the information in their possession and must inform their superior of any fact that may seem strange or incompatible with InterCement's values.

False, libelous or malicious statements about colleagues, the company, its business, partners, suppliers or customers may be subject to labor or criminal sanctions.

ACCOUNTING AND OTHER RECORDS

Accounting records must be prepared correctly, clearly, objectively and in accordance with current legislation. Accounting records must be true, accurate and complete.

Under no circumstances shall accounting records be created, in part or in full, that aim to cover up illegal activities. The accounting records must be prepared and supervised both by those directly responsible and by the managers of the business units, in a true manner, in compliance with what is determined by legislation, tax rules and internal rules.

The entries and accounting records are available to managers, the audit department and legal authorities.

INSIDE INFORMATION

The professional who becomes aware of information that is not public has a duty to keep it confidential, even after leaving InterCement. The use of privileged information for one's own benefit or for the benefit of third parties, including trading securities in the capital market, is a crime and is subject to the appropriate labor and criminal penalties.

COMPANY WORK PAPERS AND DOCUMENTS

The working papers, reports, correspondence and other documents used in each professional's activities

are the property of InterCement and cannot be taken or copied when the professional leaves. This information must be maintained in accordance with information security standards.

PRIVACY LAWS
InterCement collects, uses and processes personal information only for legitimate business purposes and for the purpose for which it was collected, unless otherwise legally determined. It is also InterCement's obligation to protect such information from possible loss, misuse or disclosure.

15 - CONDUCT TOWARDS THE COMMUNITY AND THE ENVIRONMENT

InterCement always seeks to coexist harmoniously with the communities where its business units operate, respecting people, their traditions, their values and the environment. In addition, it actively seeks to collaborate in local development, improving the quality of life and mitigating problems and social inequalities. Actions aimed at achieving this carried out by the units themselves and through the InterCement Institute.

CHILD LABOR AND SLAVE LABOR
The business units do not use child labor or employ people in slavery-like conditions and must seek to ensure that their suppliers, customers and other partners adhere to the same principles.

InterCement supports and carries out activities that help in the development of children in the communities where it operates and whenever possible provides internships and training and learning programs for young people.

PARTY- POLITICAL AND RELIGIOUS ACTIVITIES
InterCement respects the civic, religious and political activities of its professionals, which must be carried out in their free time and on a strictly personal basis.

Likewise, the company does not participate in political activities, and each professional who wishes to participate in this process must do so individually, without involving InterCement's name or resources. Professionals are not authorized to request participation, support, funding or involvement of other professionals or business units with any candidate or political party. Political activities carried out by professionals must take place outside the work environment and office hours.

InterCement does not make any political party contributions and forbids its professionals from making any donations of this nature on its behalf, in its interest or for its benefit.

TRADE UNION ACTIVITIES
InterCement seeks to maintain a respectful relationship with trade unions and does not practice any type of discrimination against unionized professionals, recognizing the right to freedom of association.

THE ENVIRONMENT
All business unit activities must be carried out in compliance with environmental legislation and regulations. In addition, they must seek to optimize the use of natural resources and preserve nature and biodiversity. Thus, business units are encouraged to implement integrated management systems, with environmental quality, health and occupational safety certification. The business units cooperate with the communities where they operate to develop environmental awareness and implement conservation actions.

InterCement also tries to ensure that all interested parties adopt the same values and attitudes.

PRIVATE SOCIAL INVESTMENT
In all locations where it has operations InterCement, through the InterCement Institute, Loma Negra Foundation and Social Investment Committees, in a systematic and voluntary way, establishes partnerships in order to invest in projects and actions focused on early childhood, education, work and income generation, promotion of sport and culture and fostering the practice of citizenship.

The entire Social Investment planning and monitoring process is aligned with public policies, with the participation of organized civil society and professionals from InterCement units, through the Community Development Committees - CDC. The initiatives promoted by InterCement are always aimed at fostering the autonomy of the local population and creating sustainable actions that can be multiplied in different contexts.



RELIGIOUS ENTITIES
InterCement seeks to maintain the best relationships with religious entities, respecting all creeds and beliefs, both of its professionals and the communities where it operates.

16 - CONDUCT TOWARDS PROFESSIONAL AND BUSINESS ASSOCIATIONS AND ENTITIES

InterCement's philosophy is to participate in the entities and associations that represent its sectors of activity, as long as this participation contributes to the development of the sector and does not imply violations of the rules and principles of free competition. The form of participation must be defined in each business unit, taking into account the profile of local associations.

The active participation of professionals in publicly recognized social, cultural or charitable entities, carried out on an individual basis, is seen as making an important contribution to society and to the country, as long as it does not affect their activities and regular work at InterCement.

17 - SOCIAL RESPONSIBILITY

InterCement values an ethical and transparent relationship with


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professionals, service providers, public agents, suppliers, customers, competitors, the communities where it operates and any other audience with which the company maintains a relationship.

Respect for local culture, collaboration to create an environment where people and organizations can develop their potential, respect for the environment and encouragement of voluntary actions that go beyond merely complying with laws and licensing requirements, are part of a corporate strategy aimed at building a more sustainable society.

18 - CONDUCT TOWARDS PUBLIC AUTHORITIES, THE PRIVATE SECTOR AND THIRD PARTIES

COMBATING CORRUPTION

Broadly speaking, the term 'corruption' refers to the attempted or consummated obtaining of personal benefits or commercial advantages through improper or illegal means. Corruption can involve paying or exchanging anything of value, including bribery and extortion.

The laws of some countries make a distinction between bribing a public official and bribing someone who is not a public official. In InterCement's view there is no difference. Paying a bribe – to anyone – is prohibited.

All details related to the topic of Anti-Corruption are described in a specific standard available on our website.

RELATIONSHIP WITH PUBLIC AUTHORITIES AND THE PRIVATE SECTOR

InterCement repudiates corrupt practices, such as bribery and fraud, and complies with all current regulations that aim to abolish such practices. In accordance with the principles established in this Code of Conduct and InterCement's Anti-Corruption Standard, the relationship with authorities, public officials or the private sector must be guided by professional and proper attitudes and in all cases must comply with applicable laws and regulations, with no exception. It is forbidden to offer or receive any type of advantage or favor from public authorities or the private sector.

It is also forbidden to hire Politically Exposed Persons in order to obtain undue benefits for business operations or for oneself. Hiring public officials must comply with all applicable laws and regulations and may not be used to cover up bribery or other illegal activities.

All forms of interaction, pressure or solicitation with/from public or private sector employees that do not comply with the parameters established in this Code of Conduct must be refused and immediately communicated to the immediate Director and the Executive Committee. InterCement has a philosophy of strict compliance with the legislation of the countries where it operates and expects the same behavior from its professionals.

RELATIONSHIP WITH THIRD PARTIES

Commercial relations with third parties, from the public or private sector, must be conducted in a legal, impartial manner, observing their quality, adequate cost-benefit and technical capacity. If there is a conflict of interest regarding a third party, or if one is suspected, the situation must be communicated to the Executive Committee, which will perform an analysis and resolve the matter.

Money laundering and financing of terrorist acts are strictly prohibited. Professionals must ensure that InterCement establishes relationships and does business only with third parties that enjoy a good reputation, are involved in lawful activities and whose resources have a legitimate origin.

19 - CONDUCT TOWARDS THE STOCK MARKET

InterCement aims to adopt the best corporate governance practices and strives continuously to achieve this, strictly following the regulatory standards applicable to companies listed on the stock exchange, providing shareholders, market professionals and potential investors with the necessary information to make decision regarding investments, as well as on their performance and future projects.

InterCement does not forbid transactions involving stocks and/or other securities, remembering that such transactions are the sole responsibility of the professional who must consider that the purchase and sale of stocks and/or securities is subject to inherent stock market risks. Professionals must ensure strict compliance with the confidentiality of important undisclosed information. Thus, professionals may not carry out transactions based on InterCement inside information. Using InterCement inside information for one's own benefit or for the benefit of third parties, including securities trading in the capital market, constitutes a crime and, as such, is prohibited.

In this way, information that may influence the price or behavior of shares in the market and the decision to purchase or sell the company's shares are deemed to be confidential and its disclosure must comply strictly with the procedures established by regulatory and supervisory capital market bodies, and cannot be used directly by managers and professionals, or provided to third parties.

In this sense, professionals are strictly forbidden to provide advice on the

purchase and sale of shares, bonds or any other securities of companies fully or partially controlled by InterCement, based on inside information to which they have access and which has not yet been made public. InterCement will not tolerate the disclosure of inside information to the market. Failure to comply with this principle is subject to sanctions provided for in item 04 of this Code of Conduct.

20 - RESPONSIBILITY FOR THE CODE OF CONDUCT

The general responsibility for InterCement's Code of Conduct lies with the Ethics and Compliance Committee, subject to the definitions of the Board of Directors of InterCement.

LEADERSHIP

Each business unit team leader is a representative of InterCement in relation to the professionals she leads and is obliged to:

- Know the Code of Conduct in detail in order to clarify her team's doubts. When this is not possible the questions must be forwarded to the Ethics and Compliance Committee;
- Adopt behavior and attitudes that correspond to what was established in the Code of Conduct in order to serve as an example;
- Disseminate InterCement's values and the definitions of the Code of Conduct to her team and to other stakeholders with whom it maintains contact, providing guidance on procedures;
- Identify violations of the Code of Conduct and act in order to correct and eliminate them, bringing cases to the attention of the Ethics and Compliance Committee for information and possible additional actions.

INDIVIDUAL RESPONSIBILITY

Each InterCement professional must ensure compliance with the Code of Conduct and inform their immediate superior, the Compliance Department, the Ethical Line or the Ethics and Compliance Committee, whenever they hear about any violation of the Code of Conduct.

21 - FINAL PROVISIONS

Any cases not explained in this Code of Conduct will be treated as an exception and forwarded to the Ethics and Compliance Committee, which will assess and deliberate in accordance with the terms and guiding principles of the Code of Conduct.

All the Company's professionals, upon receiving this Code of Conduct, must sign the Declaration of Commitment included at the end of this Code of Conduct.

Drawn up and revised by: Compliance Department	Data: 10/2026
Approver: Board of Directors	Data: 10/2026

DECLARATION OF COMMITMENT

I declare that I am aware that the behavior of all professionals and service providers must be guided by the values and standards contained in the Code of Conduct that I am now receiving and that I undertake to read and observe.

_____/ _____/ _____

Name: _____

Signature: _____


InterCement