

Gifts and Benefits Policy



1. OBJECTIVE

The objective of this policy is to define the guidelines that should be followed by SECURITAS S.A.C. (hereinafter SECURITAS) employees or any person who has contractual and business relationship with **SECURITAS** when handling gifts, donations, entertainment, courtesy presents and other benefits, whether in cash or in kind, with third parties (suppliers, clients, intermediaries, public officials, or any third party).

2. APPLICABLE LAW:

This policy sets forth the minimum compliance standard applicable to all employees, third parties, and business partners of **SECURITAS**, nationwide. In this regard, our policy entails our commitment to prevent the following offenses:

- Collusion (Art. 383 of the Peruvian Criminal Code).
- Cross-border bribery by action (Cohecho activo transnacional - Art. 397-A of the Peruvian Criminal Code).
- Generic bribery by action (Cohecho activo genérico - Art. 397 of the Peruvian Criminal Code).
- Specific bribery by action (Cohecho activo específico - Art. 398 of the Peruvian Criminal Code).
- Influence peddling (Art. 499 of the Peruvian Criminal Code).
- Money laundering (Art. 1, 2, 3, 4 of Legislative Decree 1106, Legislative decree on the effective fight against money laundering and other crimes related to illegal mining and organized crime).
- Financing of terrorism (Art. 4-A Decree-Law 25475, Decree-Law establishing penalties for terrorist offences and procedures for investigation, filing the proceeding, and trial).
- Corruption in the private sector (Art. 241-A of the Peruvian Criminal Code).
- Corruption between and within companies (Art. 241-B of the Peruvian Criminal Code).

3. DEFINITIONS:

- **Supplier:** Any third party, whether an individual or legal entity, that provides goods or services to any SECURITAS office.
- **Client:** Individual or legal entity that acquires goods or services from any SECURITAS office.
- **Intermediary:** Any third party (individual or legal entity) that intercedes between any SECURITAS office and any other party to reach an agreement and/or to perform any activity.
- **Public official:** Individual who works in a public entity.
- **Third-party:** Individual or legal entity that does not have any type of direct connection with the parties involved.

4. INTRODUCTION:

SECURITAS has zero tolerance towards bribery, corruption between private entities, collusion, influence peddling, money laundering, and terrorist financing. We are committed to carrying out all our activities in a professional and impartial manner and with integrity, wherever we operate.

The practice of accepting gifts, entertainment, courtesy presents, and other benefits may be a legitimate way to promote good business relationships, but it is important **NEVER** to use these to improperly influence decision-making processes or to make others believe that an illicit influence ever existed.

It is important that all possible precautions are taken when accepting and/or providing gifts, entertainment, courtesy presents, and other benefits, in order to protect the reputation of third parties and **SECURITAS** against any allegations of unlawful conduct, and to ensure that we do not violate Law No. 30424, and its amendments and supplementary regulations.

Under no circumstances our collaborators shall request gifts, entertainment, courtesy presents, and other benefits from any person with whom **SECURITAS** does business, including suppliers, clients, business partners, and public servants.

5. OFFERING GIFTS OR HOSPITALITY:

All gifts or entertainment offered to third parties (clients or suppliers) shall:

- Not be motivated by a desire to influence the client or supplier inappropriately
- Be provided openly and transparently
- Be given in good faith and without expectation of reciprocity
- Be provided in connection with a recognized gift-giving holiday or event, in the case of gifts.
- Be provided in connection with a bona fide and legitimate business purpose, in the case of gifts or entertainment.
- Not be provided to any client or supplier with such regularity or frequency as to create an appearance of impropriety or undermine the purpose of this Policy.
- Not be included in the exceptions.
- Comply with the laws in force.

There are a number of prohibitions and exceptions regarding the provision of gifts or entertainment, either in cash or in kind, to third parties by any **SECURITAS** employee or officer which can be consulted in the **REFERENCE TABLE OF GIFTS AND BENEFITS** posted on Securitas website: <https://www.securitasperu.com/>

6. ACCEPTING GIFTS OR ENTERTAINMENT:

As a general rule, no **SECURITAS** employee or executive shall request or accept any type of payment, gift, entertainment, commission or retribution from any third party with whom he or she may have a business relationship deriving from SECURITAS activities, i.e. clients, suppliers, intermediaries, public administration, etc., whether legal entities or individuals. This regulation is especially critical for **SECURITAS** Managers, regardless of their area of activity or hierarchical level.

This general prohibition specifically includes the receipt of any gift consisting of money, as well as any gift card or check or equivalent for the purchase of goods or services in any establishment.

Specifically, **SECURITAS** does not allow gifts or entertainment of any kind that:

- May influence business relationships, either with clients or suppliers, so as to create any advantage, differentiated treatment, business expectation, ability to influence or compel someone to enter into a contract, directly or indirectly.
- May affect, in any way, the professional activity of **SECURITAS** employee preventing him/ her from carrying out his/her work independently and objectively, and in the most favorable manner for the interest of the **SECURITAS** office where his/her services are rendered.
- Are contrary to any legislation, regulation and / or standard, whether external and general or internal and particular to **SECURITAS**.

However, exceptions are made to the prohibition on receiving gifts, accepting the possibility of receiving gifts provided that they are reasonable and that their value cannot be considered high or exaggerated. This can be verified in the **REFERENCE TABLE OF GIFTS AND BENEFITS** posted on Securitas website: <https://www.securitasperu.com/>. Gifts can be accepted when they are voluntarily presented by the third party and provided that there are no reasonable chances for it to influence either the capacity of the beneficiary to have an objective judgment or the obligations undertaken by the beneficiary with **SECURITAS**.

As the acceptance of gifts has exceptions, the criteria for accepting gifts shall not be construed broadly or by extension or by analogy. When in doubt about its scope, the most restrictive construction shall apply to consider the possibility of accepting a gift. These rules are applicable irrespective of the place where the gift is provided, whether at the place of work or residence of the beneficiary.

Any gift received exceeding the threshold value indicated in the **REFERENCE TABLE OF GIFTS AND BENEFITS** shall be reported to the Corporate Crime Prevention Officer, registered and returned back to the sender. Any attempt of bribery shall be communicated and reported through the whistleblower channel.

7. ACTION GUIDELINES ON THE RECEIPT OR PROVISION OF GIFTS OR ENTERTAINMENT

SECURITAS establishes action guidelines to be followed when any third party provides or delivers any type of gift or entertainment that infringes **SECURITAS** policy, or to guide the employee or manager when in doubt about receiving and / or providing any type of gift. These guidelines can be consulted in the **REFERENCE TABLE OF GIFTS AND BENEFITS** posted on SECURITAS website: <https://www.securitasperu.com/>.

8. COURTESY PRESENTS AND OTHER BENEFITS FOR THIRD PARTIES

All courtesy presents offered to third parties (Clients or suppliers) shall:

- Not be motivated by a desire to influence the client or supplier inappropriately
- Be provided openly and transparently
- Be given in good faith and without expectation of reciprocity
- Be provided in connection with a recognized gift-giving holiday or event, in the case of gifts.
- Not be provided to any client or supplier with such regularity or frequency as to create an appearance of impropriety or in a way that undermines the purpose of this Policy.
- Not be included in the exceptions.
- Comply with the laws in force.

Any type of gift, entertainment, compensation, advantage, opportunity received from any third party that does not comply with this Policy shall be rejected, except for the exceptions specifically defined for the receipt of gifts.

If a gift falling outside this policy is received from a third party, the third party shall be notified expressly and immediately that such gift cannot be accepted under SECURITAS policy, and the gift shall be expressly returned to the sender.

Any gift received or offered that does not adhere to the limitations contained herein shall be reported to the employee's superior.

There are a number of prohibitions and exceptions regarding the provision of courtesy presents, both in cash and in kind, to third parties by any **SECURITAS** employee or officer which shall be consulted in the **REFERENCE TABLE OF GIFTS AND BENEFITS** posted on SECURITAS website (<https://www.securitasperu.com/>).

9. ACCEPTANCE OF COURTESY PRESENTS AND OTHER BENEFITS:

As a rule of thumb, no **SECURITAS** employee or director shall request any type of courtesy present or compensation from any third party, whether a legal entity or individual, with whom they have a business relationship derived from **SECURITAS** activities, i.e. clients, suppliers, intermediaries, public administration officials, etc. It can only be accepted provided that it does not seek to influence business relationships or is in accordance with custom.

Further complementary and mandatory guidelines regarding the acceptance of courtesy presents by **SECURITAS** employees and directors shall be consulted in the **REFERENCE TABLE OF GIFTS AND BENEFITS** posted on **SECURITAS** website (<https://www.securitasperu.com/>).

The acceptance of courtesy presents exceeding the abovementioned value shall be reported to the Corporate Crime Prevention Officer, and duly registered.

Any attempt at bribery shall be reported through the whistleblower channel.

10. ACTION GUIDELINES FOR RECEIVING OR DELIVERING COURTESY PRESENTS AND OTHER BENEFITS

SECURITAS establishes the action guidelines to be followed when any third party provides or delivers any courtesy present or other benefits falling outside the policy defined by **SECURITAS** or when the employee or manager has doubts about its compliance in regard to the reception and / or delivery of any type of gift.

These mandatory guidelines are as follows:

- Any courtesy present falling outside this policy that received from any third party shall be rejected.
- If a gift falling outside this policy is received from a third party, the third party shall be notified expressly and immediately that such gift cannot be accepted under **SECURITAS** policy.
- Any gift received or offered that does not adhere to the limitations contained herein shall be reported to the employee's superior.
- Exceptionally, a courtesy present may be accepted on behalf of **SECURITAS** when the circumstances justify it so. For example, when it is objectively difficult to return it to the sender, due to its institutional character, symbol or protocol, etc. In such cases, **SECURITAS** workers will receive the courtesy present and communicate it immediately to the Crime Prevention Officer.

11. DONATIONS AND SPONSORSHIPS:

Donations includes any object of value that is donated by **SECURITAS** to support non-profit causes or activities in the domain of sports, art, culture, education, and science. Sponsorship relates to the support of activities, events, organizations or individuals that grant rights and benefits to the sponsoring organization.

Donations shall only be made by means of a cashier's check/ bank transfer, or in kind, including goods or services. Membership costs to a social and philanthropic organizations can be considered a donation also. **SECURITAS** shall only make donations or become a sponsor when:

- It is made in compliance with applicable laws
- It is made without the intention of obtaining undue business advantage
- It is made to a duly constituted non-profit organization authorized as a donation-receiving entity
- It is made to low-income people and / or fire departments or brigades in cases of natural and / or man-made disasters that caused damages to a community

Donations and sponsorships in an amount under the threshold indicated in the **REFERENCE TABLE OF GIFTS AND BENEFITS** (posted on the **SECURITAS** website. <https://www.securitasperu.com/>), per organization, shall always be approved in writing by the General Management. Otherwise, the written approval from the Board of Directors shall be required for donations exceeding such threshold.

SECURITAS has established prohibitions and exceptions regarding donations which can be consulted in the **REFERENCE TABLE OF GIFTS AND BENEFITS** posted on **SECURITAS** website (<https://www.securitasperu.com/>).

12. FACILITATION PAYMENTS

Facilitation payments are non-official and improper payments made to a public official to obtain or expedite the performance of a routine or necessary activity to which the payer is legally entitled to.

Facilitation payments are usually given to public officials to obtain licenses, certificates, and other types of public services. However, these payments may also be made to public service providers (such as electricity or gas providers). For example: a facilitation payment can be any payment in cash (regardless of the amount) or delivery of any type of gift or courtesy present to a customs broker to expedite the release or processing of cargo, or to a member of a local government to expedite the granting of a license, etc.

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Facilitation payments are bribes and, therefore, **SECURITAS** expressly PROHIBITS making any type of facilitation payment.

Any **SECURITAS** employee requested to make such payment (either by his/her **SECURITAS** superior or anyone holding a public position) during the performance of his/her duties, shall refrain from doing so and shall communicate this immediately to the **Crime Prevention Officer** through the Whistleblower Channel - ethics hotline.

13. OBLIGATIONS OF SECURITAS PERSONNEL

- **SECURITAS** personnel must ensure they read, understand, and comply with this Policy, and any other supplementary information issued in connection therewith.
- Anyone working for **SECURITAS** or under **SECURITAS** control has the responsibility of doing bribery prevention, detection, and reporting. All Employees are required to avoid any activity that may suggest or lead to a violation of this Policy.
- Any irregularity detected or suspected shall be reported as soon as possible through **SECURITAS** Whistleblower Channel, as well as any believe or suspicion of breach of this Policy that has occurred or that may occur from time to time. For example, if a supplier or potential supplier offers you something to gain a competitive advantage from **SECURITAS**, or if a client suggests the need of a gift or payment to secure a business.

14. WHAT SECURITAS EXPECTS FROM ITS EMPLOYEES:

It is important that you **DO NOT ACCEPT**:

- Discounts on products or services that are not available to all employees
- Gifts, entertainment, courtesy presents, and other benefits given in exchange for services or insider information or as a business advantage
- Gifts, entertainment, courtesy presents, and other benefits of an inappropriate nature, value, or place
- Travel and/or hospitality sponsored by suppliers and/or third parties. The fact that sponsored trips are made during holiday or vacation does not make them acceptable

The rules and criteria contained herein are immediately applicable to all **SECURITAS** employees and directors. Any situation falling outside the provisions set forth herein and/or any extraordinary situation that may breach this Policy shall be reported to the Prevention Officer and the Senior Management shall decide on the course of action.

Failure to comply with this Policy shall be construed as a serious offense as outlined in the Internal Operating Rules. Also, the omission of the duty to report to the superior shall be construed as a violation and, therefore, is covered in the scope of **SECURITAS** disciplinary authority.



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