

ANTI-FRAUD AND ANTI-CORRUPTION POLICY

The Anti-Fraud and Anti-Corruption Policy of CasaLuker S.A., has been formulated in the development of its good corporate governance policies, with the purpose of establishing the organization's guidelines on fraud prevention, detection and investigation.

The Anti-Fraud and Anti-Corruption Policy of CasaLuker S.A. aims to promote the development of actions against fraud or corruption, promote transparency in the management of the administration, deter undue behavior and encourage the commitment of CasaLuker S.A., its administrators and its collaborators against fraud or corruption.

The Anti-Fraud and Anti-Corruption policy is found in the CORP-SEG-MN-002 Anti-Fraud and Anti-Corruption Program Manual, which joins the company's other efforts in its interest in aligning strategies and operations with the universally accepted principles in the global agreement of United Nations against fraud and corruption.

The program is structured around three main objectives: prevention, detection and response to possible events.

The prevention mechanisms in CasaLuker are intended to minimize the probability of occurrence of fraud cases and thus limit exposure to them.

Detection mechanisms are aimed at discovering irregular behaviors, frauds or acts of corruption at the time they occur. It consists both in the identification and evaluation of existing controls and in the construction of specific control mechanisms, in special areas or sensitive to the risks that require it, as well as others aimed at the entire organization.

The response mechanisms in the management of fraud and corruption events, are given through corrective actions that allow mitigating the impact, recovering losses or correcting damages caused by the occurrence of irregular events described in the program.