

Gift and donation Policy

1. GENERAL PROVISIONS

Committed to improving the communities where Nuvoil operates, we recognize our social responsibility and duty to contribute positively through donations to authorities and nonprofit institutions, as part of the pledge we have undertaken. Such donations must align with causes that support social welfare, health, education, disaster relief, emergencies, and the environment.

Gifts and donations must strictly comply with the following regulations:

- The Ten Principles of the UN Global Compact
- The General Law of Administrative Responsibilities (GLAR)

Additionally, clear principles of conduct are established so that the employees of the companies that form Nuvoil understand how to interact when offering or receiving gifts and courtesies in their relationships with public officials, clients, and suppliers. All guidelines are expected to be consistent with the provisions of the Code of Ethics and Conduct and the company's values.

Establishing clarity in these guidelines helps reinforce Nuvoil's zero-tolerance policy toward bribery and corruption.

2. OBJECTIVE

The purpose of this policy is to establish guidelines for providing monetary and in-kind donations to projects that positively impact human rights, labor rights, the environment, and anti-corruption. It also

aims to define procedures, limits, frequency, and origin of gifts that may be received by members of the Nuvoil's companies or offered to external parties (including public officials), considering local customs and applicable regulations.

3. SCOPE

This policy applies to all functional areas and companies that comprise Nuvoil in all locations where it operates. Its monitoring, implementation, and evaluation will be the responsibility of the Social Responsibility department, the Integrated Management System, the Administration and Finance Department, and Corporate Governance.

The terms applicable to the policy on receiving gifts and donations for Nuvoil are as follows:

- **Social Investment:** Any expenditure of money, expertise, or effort that contributes to building social or human capital. This may be carried out by individuals or institutions such as foundations, religious organizations, insurance companies, consortia, investment services, and pension plans.
- **Donation:** A gift, offering, or contribution, especially for charitable or humanitarian purposes.
- **Volunteering:** A group of people who freely and selflessly come together to work for charitable or altruistic purposes.
- **Donee Organizations:** Civil Society Organizations (CSO) that carry out their social purpose without profit motives, belonging to the philanthropic sector or third-party service institutions. They may be authorized donees,

Gift and donation Policy

such as civil organizations or trusts, that can receive tax-deductible donations (ISR) from individuals or legal entities, or foundations.

- **Perishable Food:** Food that begins a decomposition easily.
- **Beneficiary:** A person who obtains a benefit or advantage from a specific action or resource.
- **Collection:** The act of collecting or receiving money or resources.

4. POLICY GUIDELINES.

I. General Donations.

Nuvoil and its affiliated companies only allow donations that fulfill all the following criteria:

- Donations that promote the quality of life in the community and are aligned with the values and support areas of Nuvoil.
- Donations that do not seek to influence, or could reasonably be perceived as influencing, any promise, offer, delivery, or other decision in favor of Nuvoil.
- Donations must be given to legally authorized nonprofit institutions or authorities that are qualified to receive them and must be supported by the corresponding tax receipt.
- Donations must not present a real or perceived conflict of interest with Nuvoil.
- In the case of contributions derived from the sale of cause-related products, the beneficiary institutions must also be validated by the General Management.
- The use of collection boxes or any other method to request monetary donations from clients is strictly prohibited.

- Donees must comply with the Due Diligence Process for Donee Organizations, sign the Commitment Letters aligned with Nuvoil's Ethics System, and submit a written report to the Corporate Communication and Social Responsibility Management of Nuvoil, in accordance with the guidelines set forth in the Manual for Donee Organizations.

II. Donation of goods.

- Employees must request in-kind donations that meet the following criteria: non-perishable food, toys, blankets, among others, and only during the periods indicated by Nuvoil and in accordance with the guidelines established for each campaign, subject to prior approval by Senior Management.
- In-kind donations must not be solicited at any other time of the year outside of the official campaign periods or on a permanent basis. Such actions may only take place during designated campaigns or in response to an emergency or natural disaster.
- A receipt must always be obtained to justify the delivery of the collected items to the beneficiaries, and a copy of the receipt along with supporting evidence must be submitted to the Head of Corporate Social Responsibility and the Accounting Management of Nuvoil.
- Each business unit is responsible for ensuring that the collection of in-kind donations does not interfere with normal business operations.

III. Financial and non-financial controls.

- The Accounting Management must record the details of donations in the accounting books of Nuvoil, including the relevant account and

Gift and donation Policy

sub-account numbers where the donation amount is reflected.

- The concept required by the requesting institution from the beginning must match the final invoiced and granted purpose.
- The granting of donations must be consistent with the company's income and the budget allocated for the region. The Accounting Manager or Head of Accounting will annually report the available percentage for donations to institutions authorized by the SAT, in accordance with company profits and applicable tax regulations.
- It is strictly prohibited to use resources from Reimbursement Funds, Petty Cash, or any other cash source available at the workplace for donation payments.
- All donations must be paid exclusively via check or bank transfer, subject to prior authorization from the Administration and Finance Department, to ensure the donation is properly approved and tax-deductible.
- This Policy is part of the Anti-Bribery and Compliance Policy, and all employees are required to report any non-compliance through the formal reporting channels available.

IV. Receiving and giving gifts.

Employees must not offer or accept gifts or invitations exceeding the amount of \$100 USD, as established by Nuvoil, for the benefit of the company's owners, executives, or staff members.

Modest gifts and reasonable invitations may be given or received, if they do not conflict with the Code of

Ethics and Conduct of the companies within the Group and do not compromise the reputation of our business, clients, employees, or suppliers. In such cases, the corresponding Gift and Invitation Log must be completed.

Under no circumstances may gifts or invitations be given to or received from public officials, as it is strictly prohibited to offer or deliver any kind of gift according to Article 7 (LGRA), section II and Article 21, Section IV of the Federal Law on Republican Austerity.

To ensure compliance, a Gift and Invitation Log is established. Employees must record all relevant entries in accordance with established criteria. Oversight of this logbook is the responsibility of the Corporate Communication and Social Responsibility Management, the Integrated Management System Management, Compliance Officers, and the Administration and Finance Department.

To ensure that these activities are appropriate, please mark with an "X" if they fulfill the following requirements:

Requirement	Compliance
All gifts, donations, or hospitality received by company personnel do not exceed (insert stipulated amount) , have been approved by (insert responsible department for authorization) , and have been recorded in the gift log.	
All gifts, social politeness, and entertainment activities offered by our personnel to third parties are acceptable under the applicable regulations and do not exceed (insert stipulated amount) .	
Any charitable donation/sponsorship has been considered and approved in accordance with the policies of the Income Tax Law (LISR), and no political contributions have been made.	
I have ensured that my staff monitors and reconciles bank accounts to prevent unlawful actions. In addition, appropriate signatories and internal controls are in place.	Approved by General Direction or assigned area.

Requirements to receipt or offering of gifts, donations, or hospitality table.

Gift and donation Policy

V. Responsibility and transparency.

Nuvoil is committed to monitoring all donations and gifts made to ensure they are used for their intended purposes.

Nuvoil will transparently disclose its donations and philanthropic activities in annual reports.

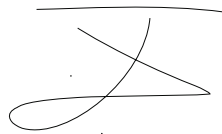
This gift and donation policy will be reviewed periodically to ensure it remains relevant and effective. Any significant modifications will be communicated to all stakeholders.

VI. Sanctions

The relationship established through an agreement with donee organizations will be terminated in the event of non-compliance with this Policy and in accordance with the Manual for Donee Organizations.

Internally, sanctions for acts of corruption or non-compliance will be governed by the Internal Work Regulations and the Code of Ethics and Conduct of Nuvoil.

Externally, sanctions for acts of corruption or non-compliance will be subject to the applicable regulatory framework of the Anti-Corruption Law and the Federal Labor Law.



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