

**Auna S.A.**

# **Anti – Corruption Policy**



## I. INTRODUCTION

Auna S.A. and its subsidiaries (together, the “Company”, “Auna” or the “Auna Group”) is based on the principle of always working with integrity.

This policy is part of our Model of Integrity and Prevention of Corruption, Money Laundering and Financing of Terrorism, in which we bring together different elements that allow us to ensure an adequate prevention and control environment, as well as promote an ethical culture, within and outside Auna.

## II. OBJECTIVES

The objective of the policy is to establish guidelines that will help us make decisions consistent with Auna's values in our daily activities.

## III. SCOPE

This policy is applicable to all the companies of the Auna Group, their collaborators, including officials, managers, legal representatives, directors and shareholders.

We will seek to interact only with clients, partners, suppliers and third parties that comply with applicable laws and have a code of conduct aligned with Auna's principles.

## IV. LEGAL FRAMEWORK

This Anti-Corruption Policy has been prepared considering:

- Peru Law No. 30737, which ensures the immediate payment of civil damages in favor of the Peruvian State in cases of corruption and related crimes.
- Peru Law N° 30424, which regulates the administrative responsibility of legal persons and its Regulation DS 002-JUS-2019
- Peru Legislative Decree No. 1352 that extends the administrative responsibility of legal persons.

- Legislative Decree No. 1385 that sanctions corruption in the private sphere.
- United States Foreign Corrupt Practices Act (FCPA).
- Canadian Corruption of Foreign Public Officials Act (CFPOA)
- Colombia Law 1474, by which regulations are aimed at strengthening the mechanisms of prevention, investigation and punishment of acts of corruption and the effectiveness of the control of public management.
- Colombia Law 1778, which establishes the liability of legal entities for acts of transnational bribery.
- Mexico General Law of the National Anti-Corruption System, which sets forth the guiding principles of the National Anti-Corruption System.
- Mexico General Law of Administrative Responsibilities, which regulates the obligations of public officials and private individuals, defines serious administrative offenses, including bribery, and establishes applicable sanctions for individuals and legal entities.
- Mexico Organic Law of the Federal Administrative Justice Tribunal, which regulates the jurisdiction of the Tribunal in matters related to administrative responsibilities.
- The Luxembourg Criminal Procedure Code.
- The Luxembourg Criminal Code.

## V. GUIDELINES

### 1. **Anti-Corruption Compliance and Anti-Bribery Management System Compliance**

Grupo AUNA reaffirms its anti-corruption commitment and its strict compliance with applicable anti-corruption and anti-bribery laws in all countries where it operates, as well as with international standards in this area. This commitment is mandatory for all its employees and related parties, including officers, managers, legal representatives, directors, and shareholders.

This Anti-Corruption Policy forms an integral part of the Anti-Bribery Management System implemented by the organization and is aligned with applicable legal, regulatory, and compliance requirements, as well as with the principles of integrity, transparency, and zero tolerance for bribery and corruption.

## **2. Rejection of bribery and corruption**

In Auna it is forbidden to offer, request, deliver, promise or receive bribes, directly or through third parties, and to influence business decisions of public or private officials. Reciprocally, we also do not accept bribes in exchange for providing benefits to third parties.

Bribes are not limited to cash. They can also materialize through, but are not limited to, gifts, meals, trips, invitations to events, donations or any other benefit of any kind (including any item of value), that is offered, requested, delivered promised or received for the purpose of improperly obtaining contracts, commercial advantages or other benefits, or that can be interpreted as a form of undue influence.

## **3. Mergers and acquisitions**

The past activities of the companies we acquire can affect our reputation and expose us to legal and financial risks. Therefore, we apply anti-corruption due diligence processes from the initial stage of any purchase or sale negotiation. You can find more details in our Third Party Anti-Corruption Due Diligence Policy.

Anti-corruption due diligence investigations allow us to understand and evaluate the risks associated with each counterparty and make informed decisions. In addition, based on the results, we design integration, training and monitoring plans to transmit our culture to the new companies in the portfolio.

## **4. Third party management**

The anti-corruption laws do not distinguish between the actions carried out directly by Auna and the acts of third parties on its behalf; therefore, our zero

tolerance policy for bribery and corruption also applies to all third parties with whom we interact.

Within the group of third parties, those who represent the greatest risk are those who, due to the nature of their functions, have the capacity to act as Auna's "intermediary". Such is the case of partners, law firms, financial advisors, consultants, processors, and agents, among others. Prior to hiring such third parties, we apply anti-corruption due diligence processes, as a prerequisite for conducting business transactions. In particular, special care is required when hiring a third party who is expected to interact with public officials on behalf of Auna because special laws and considerations apply to providing things of value to such officials.

In addition, all relationships with third parties must be formalized through written contracts or purchase orders, which include anti-corruption clauses with the right to carry out preventive audits.

## **5. Facilitation payments**

Facilitation payments are strictly prohibited by this policy. We must be especially careful with requests for cash payments (which are generally prohibited except under specific limited circumstances, as outlined in Auna's Due Diligence, Financial Controls, Non-financial Controls Policy of the Anti-bribery Management System, unusual transactions and payments that lack a formal supporting basis, as they could be considered to be some type of facilitation or other improper payment.

## **6. Donations**

Auna has a Social Investment Policy, donations should not be contingent on receiving something in return. We will not seek to benefit individuals, nor do we make deposits in private accounts. We also do not make donations to compensate for hidden services.

## **7. Financing of political parties**

Auna does not finance political parties or candidates, either directly or indirectly, with Company money or assets

## 8. Books and records

Auna requires that a system of adequate internal accounting controls be maintained and that individuals report and reflect all transactions fairly, accurately and in reasonable detail in the Company's books and records. Our books and records must not contain any false or misleading statements or entries, such as recording a gift expense as something other than a gift. Never intentionally misclassify any transaction as to accounts, departments or accounting period. Maintain accurate, appropriate and reasonably detailed documentation to support all transactions, and preserve documents in accordance with the Company's records and information management policies.

## VI. TRAINING AND CERTIFICATIONS

Depending on your job responsibilities, Auna may ask you to attend training on matters related to this Policy. If you are asked to do so, it does not mean that you have violated, or are suspected of violating, this Policy or any anti-corruption laws. Rather, such training is a normal function of this Policy, and consistent with widely followed anti-corruption best practices.

As with training, you will be asked to periodically certify that you are in compliance with this Policy. Companies commonly use certifications to test the health of their anti-corruption compliance policies, and the Company is no different. When you are asked to provide a certification in the future, it does not mean that you have violated, or are suspected of violating, this Policy or any anti-corruption laws. It simply means that Auna is doing everything it can to ensure compliance with anti-corruption laws.

## VII. QUERIES AND COMPLAINTS

If we have doubts about any operation, the following questions can help us clarify the situation:

- Is the goal honest?
- Is it legal?

- Am I violating any Auna policy?
- Could it be misinterpreted?
- Have I consulted the right people within Auna?

If doubts persist, it is best to consult one's direct manager or the Chief Compliance Officer before taking a decision or action. No person at Auna will suffer retaliation for refusing to engage in acts of corruption, even if it involves the loss of business opportunities.

If we are aware of or suspect in good faith a possible breach of the applicable law or this policy, we are required to report it to the superior manager or the Chief Compliance Officer, or using our Complaint Channel.

**Website:** [www.gestionetica.com/auna](http://www.gestionetica.com/auna)

**Email:** [auna@gestionetica.com](mailto:auna@gestionetica.com)

**Telephone call or voicemail:** PERU Toll-free line 0-800-1-8118; COLOMBIA Toll-free line 01-800-951-0725; MEXICO Toll-free line 800-323-0105. Live telephone assistance with an advisor is available Monday through Friday from 8:30 a.m. to 6:30 p.m. (local time). The voicemail mailbox is available 24 hours a day, 365 days a year.

**Sending physical documentation or request for a personal interview:** Av. Victor Andrés Belaunde 171, Lima 27 - San Isidro - Lima. Interview, by appointment.

All reports through our official channels are covered by Auna's Whistleblower Policy.

## VIII. COMPLIANCE WITH THE ANTI-CORRUPTION POLICY

Compliance with this policy will be supervised by the Chief Compliance Officer, who will periodically report progress and challenges to the Audit and Risk Committee and the Ethics Committee.

Non-compliance with this policy will be subject to internal investigations led by the Auna Ethics Committee. If violations are found, the Ethics Committee will be empowered to apply vigorous disciplinary measures, including disassociation from the Company, termination of the business relationship and corresponding civil or criminal actions.

Likewise, we reiterate Auna's total commitment to continuously improve the Anti-Bribery Management System, led by senior management and the Chief Compliance Officer, whose work is independent.

It is not the purpose of this policy to supersede and replace any local law, and there are no exceptions or authorization to deviate from this policy.

## IX. SANCTIONS

Under Luxembourg law and the applicable anti-corruption laws in each country where Grupo AUNA operates, bribery is a criminal offense punishable by imprisonment and fines. Criminal liability extends to perpetrators or accomplices of the same act.

In addition, any collaborator will be subject to disciplinary sanctions to the fullest extent permitted under applicable law if:

- a) they do not comply with the terms of this policy;
- b) they are aware of potential breaches of this policy and do not report them through the complaints channel; or
- c) they mislead or hinder investigators who are making inquiries about potential breaches of this policy.

In all cases, the disciplinary action may include the termination of the employment relationship and, as appropriate, the case will be reported to the competent authorities.

Any third-party agent that does not comply with the provisions of a), b) or c) may be sanctioned with the immediate reevaluation of their contract or its dissolution.

## X. GLOSSARY OF TERMS

- **Anything of value:** Includes, but is not limited to money (cash, discounts, credits), services (medical, education, or others), gifts (jewelry, cars, clothing, art, equipment, treatments, etc.), travel (tickets flights, hotels, etc.), and charitable donations, among others.
- **Complaints Channel:** The channel operated by an independent company that offers different mechanisms to make complaints about any breach of this policy or the code of conduct, or to make inquiries on ethical matters.

- **Ethics Committee:** This is the body that Auna has created to lead investigations into possible violations of the Company's internal rules and policies and resolve any cases that arise.
- **Conflict of interest:** Situation in which a person confronts his or her personal interests with those of Auna, in such a way that the objectivity and independence of a decision can be affected.
- **Corruption or bribery:** The offer, request, promise, donation, gift or delivery of money, "something of value" or benefit of any kind to a third party, with the purpose of illegally influencing a business decision and obtaining undue advantages of any value (financial or non-financial), direct or indirectly, and regardless of their location, in violation of applicable law, as an incentive or reward for a person to act or stop acting in connection with the performance of the Company's obligations.
- **Anti-corruption due diligence:** The investigation of the background, business practices, reputation and controls of a third party to determine the associated corruption risks.
- **Charitable donations:** The voluntary delivery of goods or resources of our property to a third party, without expecting anything in return.
  
- **Public officials:** means: (i) any person holding a position as an employee, official or director of any government, agency or instrument thereof, including state-owned or state-controlled companies, or of any political party; (ii) members of the armed forces; (iii) any candidate for public office; (iv) officials of public international organizations, such as the United Nations and the International Monetary Fund; and (v) any person who performs an official function by delegation of authority from the government.
- **Model of integrity and prevention of corruption, money laundering and financing of terrorism:** This is the system that groups together all the elements required to prevent, detect and respond to potential criminal acts in our businesses. It is made up of five elements: (i) senior management leadership; (ii) proper risk management; (iii) anti-corruption policies and procedures; (iv) professional training; and (v) oversight and monitoring.

- **Facilitation payments:** These are non-significant payments (the amount would be defined or put down as payments in general) made to government officials to speed up the execution of ordinary services, such as obtaining permits, customs, licenses or visas, for example.
- **Presents, gifts and invitations:** We understand gifts as being institutional presents, invitations to cultural or sporting events, hospitality expenses, meals, liquors, entertainment services or any object of value as gifts. According to our code of conduct, it will only be allowed to accept merchandise and gifts for an aggregate value (in the case of several items in a year) not exceeding USD \$50,00. Further, there are special thresholds and pre-approval requirements that apply when providing anything of value to a public official, which may be found at the Control of Gifts, Hospitality, Donations and Similar Benefits Policy of the Anti-bribery Management System.

Travel expenses for work reasons must always be financed by Auna, and we should not accept payment from business partners, suppliers or third parties.

- **Third-party intermediaries:** The suppliers, partners or agents, who, within the framework of the services they provide or the contracts signed, can act on behalf of Auna (e.g., external consultants, law firms, license or permit processors, or customs agents, among others).