

WE TAKE CARE
OF
OURSELVES

CODE OF ETHICS AND INTEGRITY

GRUPO
LUMINOTECNIA





Passion for growing together

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Our Code of Ethics and Integrity reflects the values, principles, and standards that guide us in our daily work.

It helps us act with responsibility, respect, and transparency, and to face challenges with integrity and commitment, always within the legal and ethical framework.

Our Code of Ethics and Integrity reflects who we are and how we want to act. It helps us make responsible decisions, treat each other with respect, and build relationships with transparency. Guided by our values, we always seek to do what is right, both inside and outside the company.

This Code is not just a guide: it is a commitment to you, to the team, and to society. It applies to all people who are part of the Luminotecnia Group and also to those who engage with us as partners, suppliers, customers, or allies.

Its objective is to foster an organizational environment based on the highest principles of integrity, transparency, and mutual respect, establishing the standards of conduct that must govern the behavior of directors and collaborators, and promoting an ethical and responsible culture at the individual and collective levels.

**Always act rightly:
with integrity, transparency,
and respect, inside and outside
the company.**



MESSAGE FROM OUR BOARD OF DIRECTORS

Dear employees, shareholders, suppliers, customers, and valued strategic allies:

At the Luminotecnia Group, we believe deeply in the value of doing things well. Since our inception, we have grown with the conviction that commitment, integrity, and respect are the pillars that allow us to keep moving forward and making our mark on our industry and in our community.

We want to invite you to build an ethical culture together, one in which respect, honesty, and responsibility are the foundation of everything we do. This Code of Ethics and Integrity represents our commitment to you, to our values, and to the way we choose to work.

Our way of doing things is not based solely on complying with rules, but on leading by example and acting with coherence. We count on you to carry this commitment forward day by day, in every action, decision, or word.

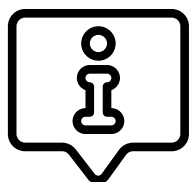
We invite you to continue strengthening a culture based on trust, transparency, and respect. Let us take care of what we do, how we do it, and, above all, the people with whom we do it.

OBJECTIVES OF THE CODE OF ETHICS AND INTEGRITY

1. Foster ethics and transparency in all company activities.
2. Promote a work environment based on mutual respect, trust, and equality.
3. Ensure compliance with legal regulations and applicable standards, both internal and external.
4. Prevent unfair practices, corruption, bribery, and any other illicit conduct.
5. Define a framework for action for resolving ethical conflicts and managing complex situations.

Thank you for being part of this journey and for contributing to building a better future for all.

GLT Board of Directors



ABOUT US

At the Luminotecnia Group, we are oriented toward:

Providing excellent service and adequate advisory in the commercialization of our electricity, lighting, industry, and technology products; as well as for the production of medium and low-voltage electrical conductors; fulfilling our customers' requirements with applicable national and international standards. To do this, we seek to permanently improve management and production processes, acting with a qualified human team with high commitment and counting on the appropriate technology.

OUR CORE VALUES ARE:

Humanism

- We foster relationships based on respect, empathy, and inclusion.
- We promote the comprehensive development of our employees and customers.
- We act with environmental awareness and social responsibility, contributing to the well-being of the community.

Integrity

- We act with transparency, honesty, and consistency in all our interactions.
- We comply with current laws, regulations, and rules, both nationally and internationally.
- We avoid any form of corruption, bribery, or practice that compromises our reputation.

Efficiency

- We seek excellence through the continuous improvement of our processes.
- We use resources responsibly to maximize the value generated for customers, employees, suppliers, and shareholders.
- We guarantee punctuality and quality in the delivery of our products and services.

Responsibility

- We take responsibility for our actions and decisions.
- We respect internal processes, corporate policies, and company assets.
- We are committed to acting diligently to ensure compliance with organizational objectives.

Our purpose

Passion for growing together

Our vision

To be relevant to our customers, channels/partners, employees, suppliers, shareholders, and society through our commitment to leadership, innovation, and people's quality of life.

Our corporate value proposition

We prioritize a close relationship with our customers, offering innovative, personalized, and comprehensive products and services.

Our Quality Policy

Providing excellent service and adequate advisory in the commercialization of our electricity, lighting, industry, and technology products; as well as for the production of medium and low-voltage electrical conductors; fulfilling our customers' requirements with applicable national and international standards. To do this, we seek to permanently improve management and production processes, acting with a qualified human team with high commitment and counting on the appropriate technology.

COMPLYING WITH REGULATIONS AND HAVING BUSINESS ETHICS IS EVERYONE'S RESPONSIBILITY



All collaborators must act with integrity even in difficult situations or under pressure.

How do we make ethical decisions?

Before acting, ask yourself:

- Is this legal?
- Does what I am about to do respect our values?
- Is it aligned with our Code?
- Would I feel comfortable if this became public

If any answer is "no," it is best to stop and speak with your direct leader or with the Human Growth team, who can help you.

You can also report any suspicion or possible infraction of the Code to the Human Growth department, or do so through the GLT ACTS portal.

Remember that if you are a leader and manage a team of people, your mission in the compliance and dissemination of this code must be exemplary, demonstrating your true leadership with integrity.

- Ensure that the people under your supervision know, understand, and comply with this Code and other applicable regulations.
- Lead by example.
- Support your team when they have doubts or raise concerns.
- Foster an environment where they can speak confidently.
- Listen attentively and respond to what they raise.
- Ensure that no one who reports a possible non-compliance in good faith suffers reprisals, and make sure that any situation detected is managed appropriately.

“It is the responsibility of all of us who work at the Luminotecnia Group to safeguard the integrity and reputation of the company. Therefore, if you see something that goes against the Code of Ethics and Integrity, or internal or external regulations, you have the obligation to report it as soon as possible.”

GLT ACTS: Your safe space to report inappropriate situations

GLT ACTS is your safe space to report if something is not right. It is confidential, voluntary, and without reprisals. You can use it if you experience or witness a situation that goes against our values.

- What is this channel for?
- To prevent undue situations.
- To protect the work environment.
- To detect and correct errors.
- To continuously improve how we do things.

This channel aims to foster a culture of integrity, addressing the reports we receive in a timely and responsible manner, always guaranteeing respect and confidentiality for the people involved, in addition to:

- Protecting the human team of the LUMINOTECNIA Group from possible threats that may arise through ill-intentioned collaborators who conspire against the good work environment that characterizes us.
- Establishing an effective measure for the prevention and detection of illicit or irregular conduct.
- Enabling control measures over the company's activity.
- Contributing to the continuous improvement of the company's internal processes and policies for the management and control of illegal or irregular conduct that may be committed within the organization.
- Ensuring compliance with organizational values and acting accordingly (once the irregular conduct is detected).

We invite you to use this channel responsibly, avoiding malicious or unfounded accusations. We trust that those who use it will do so with the ethical commitment that characterizes our community.

You have several ways to make yourself heard and report what is happening.



In person

Have a conversation with a representative from the Human Growth area or the Board of Directors.



GLT ACTS Portal

<https://www.grupoluminotecnia.com.py/v2/glt-actua>

You can use GLT ACTS if you notice something that does not align with our principles. You can also speak directly with your direct leader or with the Human Growth team.

The important thing is for you to know that your voice counts and will be respected.

This Code is here to help you; we want you to understand it, use it, and feel it is yours. That is why we invite you to read it and be clear on its content so that it may guide all your decisions with integrity.



Your voice matters

Handling reports

Confidentiality and protection of the whistleblower.

Every report received will be treated with respect, objectivity and confidentiality. There are no reprisals if you do so in good faith. If you reported using your name, you can also learn the outcome of the case.

Everything you say is evaluated seriously, by trained individuals, and with complete discretion.

Impartial review and case follow-up.

The Internal Activation Commission for reports will be responsible for evaluating each report objectively, impartially, and in a timely manner.

The process will include:

- Exhaustive analysis of the reported facts to ensure the veracity of the possible non-compliance.
- Respect for the rights of the individuals allegedly involved.
- Rigor in the actions taken as a consequence of the reports received, which must be substantiated and justified.

Measures and process closure.

Upon completion of the investigation, the corresponding actions will be applied according to internal rules. If the report was not anonymous, the whistleblower may receive information about the outcome, when possible and appropriate.

Our Principles

We act with Integrity

We create Value and respect
our Commitment

We prioritize your Safety

We value Diversity,
gender Equity and Integration

Commitment to collaborators

Our Principles



We act with
Integrity

We act with Integrity



We work in an ethical, honest and transparent manner. We share accurate and faithful information.

We are responsible and comply with applicable regulations, standards, and best practices.

We do the right thing

Integrity is our core value. It is what guides us and helps us make decisions with responsibility and coherence.

We know and comply with the laws, regulations, and rules that are applicable to the company by virtue of the activities we carry out. Acting with integrity means doing what is right, following the highest ethical standards at all times.

At the Luminotecnia Group, those of us who are part of the organization have both the duty and the right to make ourselves heard if we detect behavior or a situation that could represent a breach of this Code, its related corporate policies, or the law.

This helps strengthen the trust of our customers, partners, and employees, ensuring that our operations are always carried out with ethics and commitment.

Zero tolerance for bribery and corruption

At the Luminotecnia Group, we act with total transparency. We do not tolerate, under any circumstances, practices that involve corruption, bribes, improper favors, or unfair advantages.

What do we mean by bribery? Any offer, promise, or delivery of money, gifts, or personal benefits in exchange for influencing a decision or action.

Examples of prohibited situations:

- Granting a payment in exchange for expediting a procedure or inspection.
- Offering an expensive gift to an official to obtain a commercial benefit.
- Authorizing the entry of supplies without legal documentation, in exchange for favors.

We have the responsibility and obligation to comply, reject, and report any act of corruption we know of.





Examples of corruption

If you know of or are facing any of these situations, report it through one of the available channels:

- Granting a payment in exchange for expediting a procedure or certification.
- Paying or advancing a payment to someone conducting an inspection so they overlook a lack of procedures or regulations.
- Making payments to Customs agents so that supplies lacking proper customs documentation are entered into our country and used in our operations.
- Inventing specific orders for a fictitious sale, in order to increase the sales inventory.
- Making payments to works contractors for progress not executed.
- Holding a sale already finalized to invoice it in the following month in order to meet future goals. We know it may seem like a harmless strategy, but it actually distorts the results, affects teamwork, and does not transparently reflect actual performance.

Political contributions

It is prohibited to use company funds or resources, directly or indirectly, to finance political parties, political campaigns, political candidacies, or associated persons. Therefore, financing electoral campaigns and/or contributions to political parties in all their forms is strictly prohibited.

Interaction with the public sector

We engage with the public sector only in accordance with our company's standards and principles and any other rules that may be applicable.

We prevent any conduct, activity, or behavior that could represent or be interpreted as seeking undue influence, advantage, or benefit.

Undue influence for personal gain

Do not use the authority, influence of the position, information, and/or GLT resources for personal benefit, direct or indirect.



Conflict of interest

A conflict of interest occurs when a direct or indirect personal interest affects, or could affect, our objectivity or independence of judgment in the development of our activity in the company, making it difficult to act in the best interests of the Luminotecnia Group.

Personal interest is understood as any circumstance and/or situation based on a personal, family, sentimental, friendship, similar activity, and/or any other kind of relationship that could affect objectivity.

Those who are part of and/or provide a service and/or carry out an activity for the Luminotecnia Group must abstain from incurring situations that could give rise to a conflict of interest.

Having a conflict of interest does not constitute a breach of this Code; failing to declare it does.

If you have a conflict of interest or believe you are facing a situation that could involve or give rise to a conflict of interest, you must complete the conflict of interest declaration. You may do so by requesting the available form from the Human Growth department.

For an inquiry about a conflict of interest, contact the Human Growth area.

Those who are part of the Board of Directors must report the conflict of interest, or any doubt regarding the existence of a possible situation, to the Audit department.

Keep in mind that you must:

Inform of close personal, kinship, and/or sentimental relationships with another person in the company.

(Consult the conflict of interest policy with Human Growth.)

Keep in mind that you must:

- Inform of close personal, kinship, and/or sentimental relationships with another person in the company.
- Inform of direct or indirect stakes held by you, your family members, or close friends in supplier companies, customers, competitors, contractors, and/or subcontractors of GLT.
- Refrain from making recommendations for GLT to conduct business with a company in which you might have any personal interest, direct or indirect.

Some examples that may create a conflict of interest and must be reported:

- **Business relationships:** If you are in charge of reviewing a contract and someone in your family works at that company, it is important that you report it. It is better to avoid any misunderstanding.

- **Personal relationships:** You have a close personal relationship, including but not limited to a family, friendship, or sentimental relationship, with a collaborator of a competing company, or a supplier/contractor of GLT, or with someone in the company who reports to you, or to whom you report directly or indirectly.

Gifts, presents and hospitalities

Giving and accepting gifts, presents, and/or hospitalities can be part of building a business relationship. However, it can sometimes be difficult to maintain objectivity regarding the people or the occasion when they are provided, and impartiality in the business relationship may be put at risk, favoring or giving the appearance of situations of corruption, bribery, and/or facilitation payments.

It is important to do what is right and lead by example with what we do. The decisions we make about business relationships with third parties must be based on objective factors, such as cost, quality, value, timeline compliance, service, among others.

If you are going to give or receive a business gift, make sure it is modest. If it is worth more than Gs. 200,000 or could influence a decision, return it or report it. When in doubt, speak with Human Growth.

However, gifts, presents, and/or hospitalities must not be accepted or given, even with a lower amount, when objectivity could be affected or influence a business relationship, professional, or administrative decision.

We must return any gift and/or present whose market value exceeds the amount established in our Gifts, Presents, and Hospitalities Policy or when it affects objectivity. In case of impossibility of return, we must send it to the Human Growth department.

Invitations received to participate in trips, business events, conventions, conferences, commercial presentations, or technical courses must be authorized by the higher hierarchical level with prior validation from the area manager.

Gifts cannot be given to public officials. You may only give authorized institutional gifts, never anything that could seem like a bribe.





Transparency in information. Reliable accounting records and reporting.

The information we share must be clear, precise and reliable. This builds trust and shows how we work. To achieve this, we must take the necessary precautions to ensure the transparency of information and its security and integrity at all levels.

All transactions of the Luminotecnia Group, including the breakdown of information required by accounting standards, must be accurately and faithfully reflected in the applicable accounting record systems and/or those provided by the company for such purposes, maintained in accordance with current legal provisions.

Protection and use of company resources.

Those of us who make up the Luminotecnia Group are responsible for the proper use of its assets and have the obligation to protect them from misuse, abuse, sabotage, or loss. Assets also include the corporate image and reputation of GLT.

In our work, we have access to GLT resources that help us carry out our activity, and they take different forms: physical, electronic, financial, and intangible, among others. We must care for the assets that GLT assigns to us for the development of processes, business, and projects, adopting criteria and preventive actions for custody and integrity.

These resources include, among others, computers, Internet access, email, databases, industrial secrets, software, tools, equipment, company vehicles, or corporate credit cards. GLT reserves the right to control and monitor the use of assigned assets in accordance with the provisions of current regulations.

Defense of competition and commercial loyalty.

We believe in the importance of fair competition within a framework of respect; therefore, we carry out our activities in full compliance with the laws and other applicable standards regarding defense of competition, antitrust, and commercial loyalty.

We are committed to complying with the legal requirements for providing and obtaining information about our competitors.

our Principles



We create Value
and respect
our
Commitment

We create Value and respect our Commitment



Keeping our promises, to ourselves and to others, is part of who we are. That builds trust and makes us grow.

Respect and professionalism in what we do are essential to achieving sustainable and profitable results.

We make respect, collaboration, and a passion for growing together evident in every action. That is our best presentation card.

At the Luminotecnia Group, we are convinced that our growth and our results are enhanced when we honor the commitments to ourselves, to the company, to our customers, suppliers, shareholders, and society.

Building a collaborative work environment, where respect and trust prevail, is fundamental to driving the development and growth of our teams and the company.

We build this climate at all times, leading by example with every action we take.

Our continuous improvement with a view to the future allows us to evolve as a company and continue growing in human and professional quality to reach the highest standards in our products and services.

All of us who make up the Luminotecnia Group are responsible for the company's growth, in its three dimensions: people, business, and third parties. This is how we build our values, following the passion for growing together.

People

Business

Third Parties
(customers)



People

We recognize that our individual actions in the day-to-day have a significant impact on the general development of the company.

We are proud to be a team of committed people who understand their role in the organization's growth and therefore maintain an ethical attitude at all times, as this leads toward what is right.

We value innovation and agility as part of our- culture, constantly seeking to improve our processes and results, adopting innovative ideas and new technologies.



Third Parties (customers)

Third parties are our north star, which is why in every business, activity, and interaction we have, we respect them, and we orient all our actions to put them at the center, to be competitive and reach the highest standards through our products and services.

With a focus on our customers, we continually challenge ourselves to evolve and offer better experiences. We strive to know and understand their needs and expectations, seeking to add value with comprehensive solutions.

We value the trust of our third parties and work to guarantee the security and confidentiality of their data.



Business

We are proud to be industry leaders. We recognize that our energy is enhanced when we work as a team. In this way, we achieve results efficiently and sustainably, with professionalism.

We know that the success of our business lies in the development of our people and collaborative work. This is how we leave our mark and achieve excellence.

Our Principles



We prioritize your
Safety

We prioritize your Safety



At the Luminotecnia Group, we apply and demand the highest standards regarding the care for health, the safety of people, in our facilities and those of our customers, their surroundings, and the preservation of the physical space around us, as well as in the processes of our operations, facilities, and services, transmitting this principle of action to the entire organization and to our third parties.

We train and monitor all levels of the organization in managing safety risks and impacts that can be generated in our daily activities, and in compliance with our standards and associated regulations, seeking continuous improvement.

All of us who make up the Luminotecnia Group must respect, comply with, and enforce our company's safety standards and their respective protocols, seeking, among other things, the prevention of accidents, harm to health, and negative impacts in the activities we carry out daily. Non-compliance with said standards can cause harm to you, your colleagues, third parties, or company assets.

Maintain a safe and protected workplace.

Behavior that could put collaborators at risk is prohibited, including acts or threats of violence or other forms of intimidation.

The entry and/or use of bladed weapons or firearms is strictly prohibited, as is the possession, consumption, or influence of psychoactive substances (including alcohol and illicit drugs) in all company facilities and at any work site where the Luminotecnia Group is participating.

Personnel who arrive in a state of inebriation or under the effect of said substances will be immediately removed from the premises, and the corresponding sanctions will be applied.

Likewise, it is the obligation of all personnel to properly use the provided Personal Protective Equipment (PPE), in accordance with established safety standards. The incorrect use or omission of the same constitutes a serious fault against the company's safety policies.

If you feel threatened, if you observe threatening behavior, or if you are aware that a weapon or prohibited substances are on our premises, you must immediately report the situation to your immediate superior, any representative of the Human Growth department, or file your report on the GLT ACTS portal.

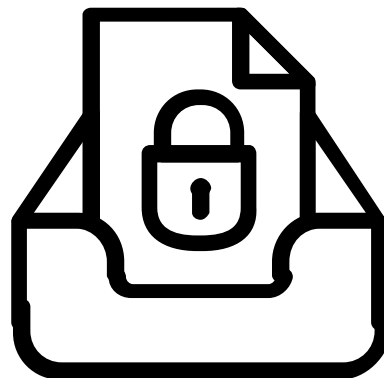


Confidentiality and data protection.

At GLT, we understand that information is one of the most important assets for developing our business. All information that is the property of the Luminotecnia Group, safeguarded by the company, and not classified as public, is of a non-public nature and must be considered restricted-use.

We must maintain the confidentiality and discretion of all information we access as a consequence of performing our activity at GLT. Said information, except for that which is classified as public, cannot be read, discussed, or exposed in any way in public places (What you know at work, stays at work. Protect the information you use; do not share it on networks or in casual conversations. If you have doubts, ask before speaking).

For example, we must refrain from disclosing information about GLT's plans, investments, objectives, projects, and strategic activities, technical or IT knowledge, results and statistics, client database information, products, margin, costs, except with prior and express authorization granted in writing by GLT, in accordance with current rules and procedures.

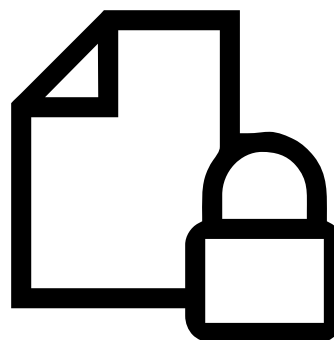


The information of employees, customers, or third parties to which we have accessed by reason of our professional activity is confidential. We must keep it reserved and adopt the necessary measures to collect, access, and store those data in accordance with applicable regulations and to prevent undue access.

In the same sense, if we file a report through our reporting channels or are part of an investigation process, we must keep and safeguard its confidentiality.

In the event of facing judicial requirements (either requests for information or testimonial citations), the pertinent intervention must be given to the Human Growth area, and the CEO must be notified for the purposes of complying with the judicial requirements, seeking to respect the confidentiality of the information and compliance with this Code, its associated corporate policies, and/or the law.

We do not tolerate sharing internal company information with competitors or other companies.



Those who cease their relationship with the Luminotecnia Group, regardless of the modality and/or cause of the cessation, retain the duty to refrain from using any type of confidential or privileged information obtained during their connection with the company, and especially shall refrain from disclosing the same, in compliance with the rules that may correspond, as well as with what is established in labor and/or contractual agreements, if any.

Likewise, it is established that: All content and information generated within the framework of work for GLT is the exclusive property of the company, including documents, files, projects, physical or digital materials, databases, procedures, and developments.

The work developed during the relationship with GLT belongs entirely to the organization and may not be reused, distributed, or disclosed without express authorization.

You must return all material owned by GLT that is in your possession at the time of cessation of activities, without retaining physical or digital copies of any kind.

Non-compliance with what is established herein may give rise to the promotion of legal actions that may correspond.

We provide some examples that could reveal confidential information and should not be published on social networks or other media:

- **Upcoming marketing campaigns.**
- **Development of new projects or businesses.**
- **Casual references to your work or work travel plans that involve technical information.**
- **Reflections on the company's performance.**
- **References on pricing policies.**
- **Comments or references on prices or commercial strategies.**
- **Client database data, including names, contacts, or histories.**
- **Information related to products, profit margins or cost structures.**

Protection of our collaborators' privacy.

Information about collaborators is confidential and should only be provided to those persons who are expressly authorized. Never share this type of information unless you are sure it is in accordance with what is established by our policies and current legislation.

Use these principles as a guide:

- Limit the collection, transfer, and disclosure of personal information as outlined in our policies.
- Protect personal information and follow the conservation and destruction policies established by the company.

Use of IT tools and email

Email (Corporate Electronic Messaging Service) and IT tools are work instruments that must be used responsibly and exclusively for the development of our labor functions.

Security and privacy protection in the workplace.

If you are using company networks or systems, regardless of the device, you must know that the information you send or receive is not personal information.

Information produced and stored on GLT's assets and systems is considered the property of our company throughout its entire life cycle. Therefore, GLT reserves the right to access, download, print, inspect, copy, or disclose information at any time and without prior notice, in accordance with the legislation and regulations in force in the company.



Protection of assets and reputation.

All persons who access, administrate, and/or are active collaborators of GLT are responsible for the protection of the company's assets from the different types of security threats projected upon them, which include the concepts of Corporate Security and Cybersecurity with the objective of achieving a comprehensive vision of protection.

The Luminotecnia Group's assets include information assets, physical assets, financial assets, technological assets, and intangible assets (e.g., image, reputation, etc.). Therefore, we commit to protecting its assets in full accordance with the highest industry standards and the legal and regulatory requirements to which the company is subject.

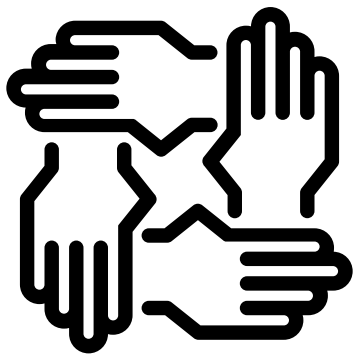
If you see the Luminotecnia Group's assets threatened, or if you have knowledge of or observe threatening behavior, you must immediately report the situation to the Human Growth department, any member of the board of directors, and/or file the report through the channels provided by the company, GLT ACTS.

Our Principles



We value
Diversity,
gender Equity
and
Integration

We value Diversity, gender Equity and Integration



We value what makes you different. We celebrate diversity and are enriched by differences.

We promote diversity, equity, and a safe workspace, free from violence, mistreatment, harassment, and discrimination, both at GLT and in our value chain, with the aspiration of being references for the community and for all third parties with whom we interact.

Zero tolerance

We do not accept any type of:

- Discrimination
- Mistreatment
- Harassment (physical, verbal, psychological or sexual)
- Exclusion based on gender, race, orientation, age, religion or disability.

What do we promote?

- A safe, fair and respectful workplace.
- The active participation of all people, without prejudice or barriers.
- Commitment to a culture of good treatment and empathy.

"Equity does not mean treating everyone equally, but rather giving each person what they need to give their best."

Strength through diversity.

We promote an inclusive environment that values the diversity of skills, knowledge, experiences, and characteristics that make us unique. We recognize the potential that lies in differences and are enriched by different perspectives.

We commit to guaranteeing equal opportunities so that all people who make up the company can reach their maximum professional potential. We value gender equity to achieve a balanced and representative participation of society, and thus build a more innovative, successful, and profitable company.

We treat each person with equity, respect, and dignity to strengthen a culture of good treatment that recognizes and values uniqueness and plurality. We encourage integration and commitment to enhance the sense of belonging, innovation, and results.

Strength through good treatment.

At GLT, there is no place for mistreatment or discrimination. We create a safe space, where respect is felt and seen.

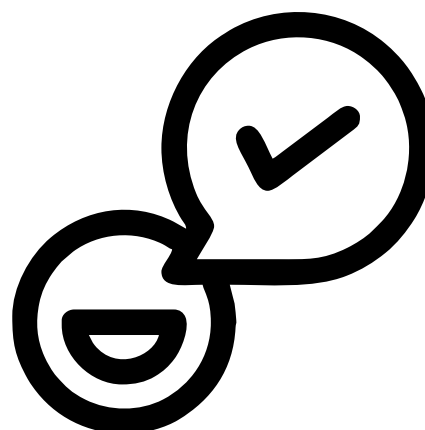
We encourage a zero-tolerance environment for violence and harassment to guarantee the well-being of those of us who are part of the Luminotecnia Group, commitment, the quality of relationships, and productivity.

A culture of good treatment and respect contributes to the sustainable performance of our company and builds our culture and reputation.

Our commitment to promoting diversity, equity, integration, and a safe workspace, free from violence, mistreatment, harassment, and discrimination, generates a positive impact on all those people with whom we interact and contributes to a more inclusive society.

Responsibility in external communication.

We communicate in many ways and through different media and social networks: everything we write or say can impact the reputation of the Luminotecnia Group.

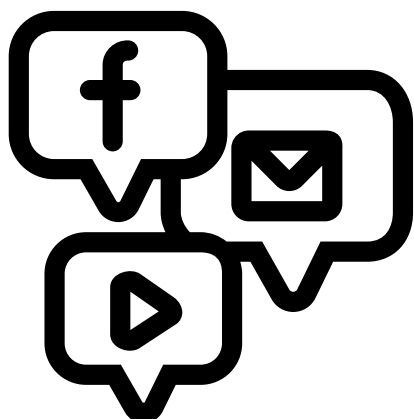


Speaking on behalf of the company.

You may only disclose corporate information if you have specific permission to do so and after prior verification of the same jointly with your area manager. If someone asks you to speak on behalf of the company, first consult with your leader or the Marketing team. We are careful about what we say because it also speaks to who we are.

At the Luminotecnia Group, we understand that information is one of the main assets; therefore, we must maintain the confidentiality and discretion of all information we access during the performance of our activities in the company.

When we speak on behalf of the Luminotecnia Group or its controlled companies, we must provide timely, reliable, precise, and understandable public information.



Responsible use of social media and other means of communication.

Networks help us show what we do well. But we must also use them responsibly. Think before you post and avoid sharing company information or information about other people.

If you post something personal, do not state that you speak on behalf of GLT. Do it as yourself, not as a representative.

Do not publish, under any circumstances, confidential information of GLT, its customers, or its personnel, nor opinions that could be attributed to the Luminotecnia Group.

Use your personal social media accounts responsibly. When you publish information or an opinion in your own name, do not use the status of member of the Luminotecnia Group or any other reference that could attribute the published content to our company.

We must protect our reputation by making responsible use of social media.

our Principles

A close-up photograph of a human hand, palm up, holding the text. The hand is positioned horizontally across the middle of the frame. The background is a solid, warm yellow color. The text "Commitment to collaborators" is written in a white, handwritten-style font, centered over the palm of the hand.

Commitment to collaborators

Commitment to collaborators



Health and safety at work.

- We believe that all accidents can be prevented. Therefore, we allocate resources and count on you to take care of your health and that of others.
- Ensure that the collaborators of the Luminotecnia Group are duly informed, trained, and sensitized in safety matters, enhancing the mechanisms for consultation and participation of collaborators and their representatives where they exist, investing resources in generating and disseminating knowledge, and reporting the organization's performance.
- Maintain the protection of the health and safety of our collaborators who work in the distribution center and production areas.
- Promote sustainable and effective management systems through the planning of review, analysis, correction, and continuous improvement activities, in line with the context and strategy of the company.
- Keep our workplaces free of alcohol and drugs. The consumption of alcohol and the use, possession, or distribution of illegal substances is prohibited on the premises.

We need your collaboration to:

- Participate in training, use your protective equipment, and report what you see.
- Take care of your safety and health and that of the people you interact with in all the activities you carry out and demonstrate sufficient diligence when dealing with safety and health aspects, incorporating the required personal protective equipment.
- Recognize, anticipate, and evaluate risks related to safety and health at work before making any decision in order to adopt the appropriate measures to avoid them.
- If something is not right, stop the work and report it. "Your well-being is a priority."

Remember:
Safety and well-being
are key to being able
to perform our work.



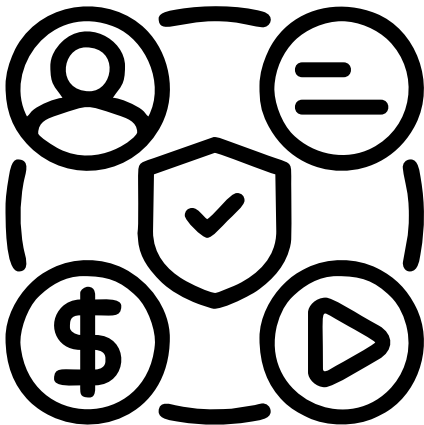


Prevention of harassment, respect, and equal opportunities.

- Our commitment leads us to work for equal opportunities, promoting diversity without discriminating against anyone when it comes to hiring, promoting, or remunerating our collaborators.
- There is no place for harassment in any form (physical, sexual, psychological, or verbal) among collaborators, as well as any conduct that could create an intimidating, offensive, humiliating, or hostile work environment. At GLT, we want a place where everyone feels respected and valued.
- We provide an anonymous reporting portal, GLT ACTS, where you can make all types of reports, [disclose] fraud, or [report] situations that are against our code of ethics or the company's internal policies.

We need your collaboration to:

- Promote decent employment, scrupulously respecting the right of people not to be victims of forced labor and rejecting any form of labor exploitation.
- Treat with respect. Your decisions should not be influenced by favoritism, prejudices, or personal emotions.
- Be objective and ensure that your feelings, prejudices, and personal preferences do not influence employment-related decisions such as hiring, evaluation, promotion, training, task assignment, development, discipline, compensation, and dismissal.
- If you feel that someone is invading your space or acting in an uncomfortable way, you can say so. You are not alone.
- Respect the right to digital disconnection in order to guarantee, outside of the legally or conventionally established work time, the respect of their rest time, leaves, and vacations, as well as their personal and family privacy.



Asset management and control.

- The company's assets are composed of all material resources and intangible properties such as image, reputation, information, patented and unpatented ideas, facilities, or computer programs and systems, among others.
- We commit to making the necessary and appropriate resources and means available to our collaborators for the development of their professional activity.
- We, the company's collaborators, are responsible for the proper utilization of assets, making responsible use of them, as well as protecting them against misuse, abuse, or fraud.

We need your collaboration to:

- Not access, download, store, use, or send inappropriate, unlicensed, or illegal content on the company's computer or its mobile devices, exercising maximum caution with suspicious emails or links.
- Not participate in, influence, or allow situations or actions related to theft, robbery, improper use, fraud, destruction, loan, sale, or unauthorized disposal of assets.
- Be careful and not share either your access card to the facilities or your system access passwords.

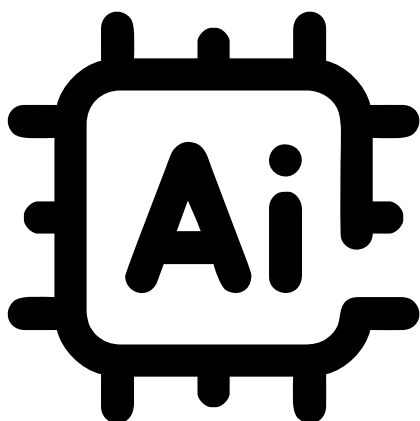


Information management.

- We adopt the pertinent and legally appropriate security means and tools to protect information against any internal or external risk of non-consensual access, manipulation, or destruction, both intentional and accidental, and we commit to implementing the necessary measures to safeguard the information.
- Information that is not necessary will be eliminated in accordance with the requirements of the current regulations on data protection.
- We guarantee the protection and appropriate use of personal data, both of employees and of our stakeholders and customers.

We need your collaboration to:

- Be discreet and maintain due diligence when speaking, writing, printing, or sharing any information related to the company or with unauthorized persons, especially in public spaces.
- Not disclose or extract classified information from the Luminotecnia Group or third parties without the pertinent authorizations.



Application of Artificial Intelligence Technology.

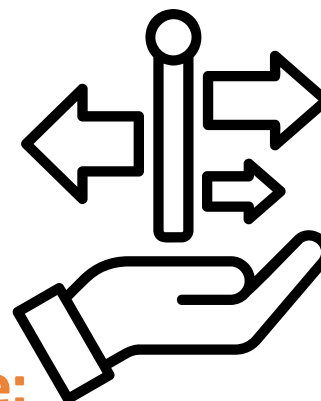
- We make responsible and ethical use of artificial intelligence, respecting the law and understanding it as an opportunity for progress.
- We commit to using new technologies with rigor, transparency, and security to help us make better decisions and in line with our principles and values.

We need your collaboration to:

- Responsibly apply new technologies, such as artificial intelligence, in the operations, products, and services that make up the activity of the Luminotecnia Group.
- Ensure that ethical and reliability criteria are introduced in the application of artificial intelligence, without compromising any type of data or confidential information that infringes upon our principles.



INDICATIVE GUIDE FOR DECISION-MAKING WHEN FACING AN ETHICAL CHALLENGE



Indicative guide for decision-making when facing an ethical challenge:

This guide will help you decide with clarity when you face an ethical dilemma. Use it to think about whether what you are doing is aligned with our values.

1. Am I assessing the risks of this decision correctly?

It is important to carefully consider the risks and consequences of our actions, taking into account both short- and long-term impacts.

2. Is this legal and in line with what we promote in the company?

We must ensure that the decision is within the legal framework and in accordance with the company's policies and values.

3. Does what I do benefit the company in an honest and sustainable way?

It is important that you consider whether the decision made contributes to the overall well-being of the company and its long-term sustainable development. In that sense, reflect on how it will impact the organization's reputation, integrity, and success.

4. Would I feel proud if my family or colleagues found out?

Consider how you would feel if people you respect knew about your decision.

5. Would I be upset if this came out on social media or in the media?

Consider how it could affect both you and the company's image, and whether you would feel comfortable addressing disclosure in the media and social networks.



MEASURES APPLICABLE IN CASE OF NON-COMPLIANCE.



MEASURES APPLICABLE IN CASE OF NON-COMPLIANCE.

Within the framework of our Code of Ethics and Integrity, we expect all our employees, customers, and suppliers to act with honesty, respect, and compliance with applicable regulations.

If someone does not comply with the Code, they may receive a warning, suspension, or even be removed from the team. It all depends on the severity of the case. We can also notify the authorities if it is a crime.

- **Formal warnings.**
- **Temporary suspension of commercial relations.**
- **Termination of contracts or commercial ties.**
- **Reports to the competent authorities in cases of legal violations or crimes.**

We reserve the right to evaluate each situation individually and take the necessary measures to safeguard our ethical principles, legality, and transparency in our operations.

Acting ethically is your responsibility. And if anyone uses this Code to make false accusations or harm others, action will also be taken.



FREQUENTLY ASKED QUESTIONS



FREQUENTLY ASKED QUESTIONS

Employees, Customers and Suppliers

1. Can I accept or offer gifts or benefits from an employee, supplier, or client?

No. Accepting/offering gifts, favors, or benefits may affect your impartiality and create a conflict of interest. Only courtesy gifts of symbolic value (up to Gs.200,000) are permitted and with prior authorization.

2. What should I do if I observe behavior that goes against the Code of Ethics and Integrity, even if the person committing it is a friend?

Based on the values of Responsibility and Integrity, you are expected to report any inappropriate conduct immediately, either to your immediate superior or through the enabled channel GLT Acts. Professional ethics must be above personal relationships, and by reporting, you protect the team and the company. The company guarantees confidentiality and protection against reprisals.

3. Is the consumption of alcohol or drugs permitted on the premises or at construction sites?

No. It is prohibited to enter, carry, or consume alcoholic beverages or psychoactive substances, or to be under the influence of them on the premises. The only exception is for events authorized by the Human Growth Department, where alcoholic beverages may be consumed within the framework of the event, always following established regulations.

4. Can I use company tools, materials, or vehicles for personal purposes?

No. Resources must be used only for authorized work purposes. Personal use without permission constitutes an ethical breach and may result in disciplinary consequences.

5. What is considered a conflict of interest?

Any situation where personal interests may interfere with business and/or work decisions.



FREQUENTLY ASKED QUESTIONS

Employees, Customers and Suppliers

6. What do I do if I have a family member or friend in a company that works with the Luminotecnia Group?

You must inform your immediate superior to prevent conflicts of interest.

7. What behavior is expected at the facilities or on the construction sites?

Responsibility, respect, correct use of Personal Protective Equipment (PPE), compliance with safety standards, and professional conduct.

8. What should I do if I witness workplace harassment or discrimination?

You must report it immediately. The Luminotecnia Group does not tolerate any type of harassment, bullying, or discrimination based on gender, age, race, religion, or sexual orientation.

9. Is it permissible to share information, images, or use the company name or logo on social media or other media?

No, unless prior written authorization has been obtained from the Marketing department. All information, images, technical, financial, commercial or customer data, as well as the use of the Group's name or logo, must be treated with strict confidentiality. Only information that has been classified as public information can be shared. Protecting the company's identity and information is everyone's responsibility.

10. What happens if I fail to comply with the Code of Ethics and Integrity?

Failure to comply with the Code of Ethics and Integrity may result in consequences ranging from a verbal warning to termination of employment, depending on the severity of the violation. In cases of serious violations, such as harassment, theft, substance abuse, or acts of violence, a zero-tolerance policy applies. Furthermore, such conduct may give rise to legal action.



GLOSSARY OF UNETHICAL CONDUCT

GLOSSARY OF UNETHICAL CONDUCT

1. Billing another customer to use, for example, their credit line and/or price list or by blocking.
2. Issuing a false invoice (commissions) at the end of the month and compensating for it with a credit note at the beginning of the month.
3. Using company vehicles in inappropriate locations and/or at times unrelated to the work itself, except for authorized special uses (visits to construction sites on weekends or outside of working hours, tours, technical visits, visits to customers, or transporting suppliers).
4. Bypassing the company's clock-in or clock-out system, in any way.
5. Eating, without clear authorization, another person's food.
6. Giving the access key (password) to the systems to another person, clearly knowing that they are personal and non-transferable.
7. Using another person's password to access another person's systems.
8. Using the preferential price benefit on merchandise purchases for collaborators and then reselling the product.
9. Delivering uninvoiced merchandise or tax receipts to customers.
10. Creating and/or spreading malicious rumors outside of established communication channels, speaking negatively about colleagues or the company itself.
11. Verbal mistreatment by bosses, with a clearly offensive tone, toward their collaborators and vice versa.
12. Acting outside of established company procedures or policies, even with authorization from the Manager or immediate superior, when this clearly threatens or puts company assets (merchandise, vehicles, money, etc.) at risk.
13. Registering transactions omitting or altering any information in the system.

14. Delivering merchandise incorrectly without prior review of the receipt.
15. Altering/deleting collection receipts.
16. Accessing the PC/notebook without prior authorization from the collaborator and/or immediate superior.
17. Using travel expenses for unauthorized personal expenses, such as non-work-related purchases (alcoholic beverages), and filing false reports about such expenses.
18. Using hierarchy or influence to harass, intimidate, or pressure others, creating an environment of fear or discomfort.
19. Assigning transportation routes based on personal interests, such as receiving commissions, gifts, or other incentives from carriers in exchange for favoring a specific carrier.
20. Improper personal use or theft of resources provided by the company.
21. Omission of data related to training and/or experience.
22. Performing tasks without following established procedures, omitting safety controls, or failing to report dangerous conditions, resulting in incidents that compromise the integrity of employees/customers and the operation in general.
23. Manipulation of cargo volume by the carrier to include unauthorized surpluses.
24. Authorizing credit sales without the intervention of the Credit and Collections department.

