

Code *of Ethics*

The Commitment to Doing the Right Thing

We present our **Code of Ethics**, which defines Grupo Lucci's corporate culture and reflects our decisions and daily actions. Both our values and the Code of Ethics—including the underlying policies and corresponding operating procedures in each management department, related to the Company's sustainability—constitute our commitment to responsible corporate practices.

Our Company was established on the basis of trust, in terms of employment and professional suitability, business strength, transparency and integrity. In addition, compliance with the legal framework regulating the activities constitutes the basis for Grupo Lucci's name and reputation, our companies and Fundación Vicente Lucci.

The principles established in this handbook are basic and necessary for developing healthy relations among our collaborators as well as good business relations with our suppliers, clients, consultants, competitors and general public. Every time they choose us, their choice is based on our attributes and on their trust in our products.

At Grupo Lucci, we expect our collaborators to perform their tasks in an ethically proper way both inside and outside the Company and regardless of their positions.

Each of us must comply with the legal regulations in force in each country where we interact. We may not conduct business or engage in any form of paid employment with people or companies involved in illegal activities or activities that are contrary to ethics, morality, and good customs.

In addition, we must observe the provisions set forth in the applicable law and Grupo Lucci's internal regulations.

Our Code of Ethics establishes a system of procedures that define the business practice. It establishes a clear stance on the priority of health and safety management, the workplace environment, respect for human rights, and community relations. Moreover, it emphasizes environmental care, communication with the stakeholders, regulatory compliance, and production quality and safety.

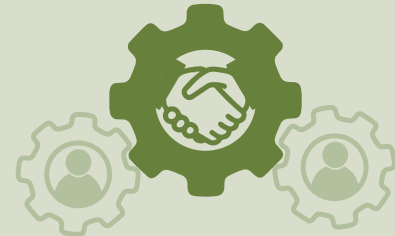
We expect our managers, supervisors and leaders to communicate this Code to their work teams and set the example in the daily practice as well as identify, assess and discuss deviations, implementing appropriate controls in order to mitigate risks.

We aim at turning the Code of Ethics into a guide for everyone in case of doubts which may arise when performing their daily activities and in case of specific concerns, so that they can solve them together with the Ethics Committee in order to contribute to our Company's continuous improvement.

The Board of Directors

Code of Ethics

This document lays down the ethical principles governing our business group and guidelines for the Company's conduct. These standards apply cross-sectionally throughout the value chain of each of our companies. The Code of Ethics is part of Grupo Lucci's Integrity Program and is in accordance with Law No. 27,401 on Criminal Liability of Legal Entities, in force in the Argentine Republic.



Integrity

The Commitment to Doing the Right Thing

Grupo Lucci's Values

Values are the basis for building a virtuous system of growing, orderly and productive workload at Grupo Lucci.

Reliability

We build effective and long-lasting relations for everyone's benefit.

Enthusiasm

We have a positive attitude and show enthusiasm and dedication in each of our actions.

Sustainability

We aim at growing in a stable and responsible manner, managing the economic, social and environmental impact of our businesses.

Commitment

We use our greatest skills to achieve the set goals.

Excellence

We aim at reaching the highest standards in everything we do.

Integrity

There is always consistency in what we say, think and do.

Grupo Lucci's Vision

To be a sustainable agro-industrial group which leads the industry, is known for the reliability of its products and services, and operates in Argentina and in the world.

Ethics Committee

The **Ethics Committee** aims at:

- Monitoring compliance with this Code,
- acting in case of conflict, and
- establishing penalty mechanisms and action plans in the event of non-compliance with the principles set forth therein.

The Ethics Committee is comprised of (1) member of the Board of Directors, Grupo Lucci's CEOs, the Human Capital Manager and the Head of Internal Audit and Compliance.

Reporting Violations of this Code of Ethics

When a collaborator, regardless of their position or hierarchical level, suspects or becomes aware of possible violations of the provisions of this Code, they must report them to the authorized Ethics Hotline or the Ethics Committee.

Code Implementation

The Ethics Committee will solve issues related to the Code application or interpretation that cannot be solved at the various levels.

When there is evidence of, or any violation of, the provisions of this Code is discovered or verified, the Ethics Committee will review the situation to determine the appropriate course of action.

In all cases, absolute confidentiality of the information received and the right of defense of the collaborators involved will be ensured.

Our Commitment

The values underpinning our beliefs and guiding our actions enable us to guarantee that the Company's facilities are safe and suitable for work, personal and sanitary needs, in compliance with applicable health and safety regulations.

We are open to dialogue with our employees' representatives, who have been freely elected, and, in this way, we give our collaborators and different stakeholders the possibility to discuss issues and work together in order to solve them. We foster a culturally respectful work environment, which promotes equality, is sensitive to the needs of every collaborator and respects diversity.

The Company will impose disciplinary measures that adapt to the nature and circumstances established in the Penalty Policy. If there is a violation on the part of any collaborator during their employment relationship, a relevant penalty will be imposed in accordance with the provisions of the above-mentioned policy and based on the seriousness of the infringement. The Code of Ethics guides our conduct based on the work we perform inside and outside the Company. Every collaborator will receive a copy of it and will be trained by the Human Capital Department in order to answer any queries they may have. In addition, the collaborators who have just joined the Company will receive a copy of this Code when they start working here. Then, they will have to sign a form acknowledging they have read and understood its provisions. Failure to read or sign the form acknowledging receipt does not exempt them from the terms of this Code. Any violation to the provisions of this Code of Ethics will be considered a violation to Articles 63, and 84 through 89 of the Employment Contract Law in force.

With everyone's respect and collaboration, we will succeed in building trust, which defines us as a responsible company both among our members and in the community.

This Code is intended to guide general conduct. Collaborators are expected to act with integrity, common sense, and ethics, even when a particular situation is not explicitly addressed in this document.

Our Ethical Principles

The Code of Ethics establishes how we should behave at our workplace every day. This comprises aspects related to:

1 Legality

Every collaborator must be familiar with and comply with the laws, regulations and internal and external rules governing their activity:

Relevant laws, rules and regulations must be observed.

Avoid any kind of conflict of interest.

There is a conflict of interest when personal interests are opposed to the Company's interests, that is to say, when an individual has personal interests that could unduly influence the performance of their duties and responsibilities as a **Grupo Lucci** collaborator. Some examples are:

- **Providing services to a competitor.**
- **Being a partner (or a partner's close relative) of a supplier of the Company.**
- **Participating in a recruitment process where there is a candidate that is personally or commercially related to them.**

Act with integrity and protect the Company's image and reputation, avoiding any legal problems.

Do not try to bribe or influence any public official.

Treat both clients and suppliers equally. Keep a discreet distance in the negotiations and relations with them.

Do not offer, promise or provide anything to a client or supplier in exchange of obtaining an improper advantage for the Company or yourself.

2 Responsibility

Do not engage in situations, activities or interests that are contrary to your tasks, unless it is properly authorized by the Manager or Board of Directors:

- Under no circumstances shall the Company's assets (vehicles, computers, money, products, operating time, computer systems and programs, telephones, wireless communication devices, photocopiers, etc.) be used or misappropriated for personal benefit.
- Do not use the Company's resources for external businesses or any illegal or unethical activities, such as gambling and pornography or other similar matters.
- Collaborators must safeguard the Company's information that is not publicly available.
- Collaborators must use social media responsibly, especially those related to Grupo Lucci, making it clear that opinions shared in social media are personal and do not reflect the Company's opinions.
- In addition, they must not collaborate with one another to engage in activities for personal financial gain when such activities could create conflicts of interest, interfere with their job responsibilities, or involve the use of resources, information, or their position within the Company.

3 Transparency

Collaborators must act and express themselves with integrity and honesty. They must always behave properly inside the Company they represent:

- Taking any of the Company's assets, either by stealing them or by taking any Company's product, piece of equipment or information with no authorization may result in their dismissal or a criminal proceeding.
- As well as taking the Company's assets, stealing any collaborators' possessions at the workplace is considered an act of theft.
- Do not falsify any document.
- Do not distort the true purpose of a transaction.
- Do not use the workplace or disrupt the Company's positive work environment, reputation or assets, including your work time, to engage in any personal activities or bring conflicts.
- Every accounting record and report of the Company must be kept and submitted in accordance with the accounting and tax laws and regulations of each jurisdiction. They must detail the Company's assets and liabilities as well as income and expenses correctly.

- Do not take any personal advantage of an opportunity of financial profit which you have become aware of due to your position in the Company or through the use of a Company's asset or information.
- The Company respects the privacy of its collaborators. However, to prevent conflicts of interest and ensure objectivity in the workplace, anyone who is in or begins a romantic relationship within the organization must report it confidentially to the Human Capital Department. This disclosure will allow us to assess whether there is any conflict of interest, a reporting relation, or a potential impact on work. If necessary, the Ethics Committee will review the situation and determine the appropriate measures to resolve it.

4 Productivity and Professionalism

Collaborators must act with an entrepreneurial mindset, using all their initiative, dynamism and creativity, and even anticipating and preparing for the future. Collaborators must constantly develop their skills and improve in the performance of their duties and in the pursuit of excellence:

- Financial records (of internal activities and external transactions) must be accurate. Such records constitute the basis for the Company's decision-making process and for fulfilling its obligations with its shareholders, employees, clients, suppliers and regulatory authorities.
- Support and implement control, supervision and monitoring activities that encourage compliance with business practices which ensure fair competition among the participants of the market where we operate.
- Collaborators should strive to be accurate when preparing information for the Company.
- All reports submitted to the regulatory authorities must be complete, accurate, clear and submitted by the required deadlines.
- When estimations are required, they must be backed by appropriate documentation and based on good faith.
- Act with integrity and treat collaborators, clients, partners, suppliers and consumers fairly and with respect.
- Collaborators are not permitted to create or convey, by any oral, gestural or written means, expressions undermining or defaming our Company or our collaborators and executives, as well as other competing companies or their members.
- Any act of discrimination based on age, disability, marital status, skin color, religion, gender, special leave, sexual orientation, freedom of association and political opinion is prohibited when offering a job opportunity, as well as in the workplace, across all the Company's departments.
- Collaborators' participation in political or voting processes shall be entirely in a personal capacity and may not involve time, financial support or resources belonging to **Grupo Lucci**. Collaborators are not allowed to take a stand on political or religious matters on behalf of **Grupo Lucci**.

5 Respect for Dignity

Collaborators must behave courteously and appropriately towards the general public and other Company's collaborators:

- Avoid behaving in a way that is detrimental to the Company's reputation or yourself. You are responsible for your actions.
- Take care of your appearance and personal hygiene. Do not encourage other employees to violate the Code, fail to report any violation of it or fail to cooperate in a Code investigation.

6 Confidentiality

Collaborators must safeguard and use information provided by the Company properly, appreciating the trust placed on them for such use.

Value and safeguard your own confidential information, respecting other companies' confidential information. In case of queries on how to obtain or use other companies' confidential information, please contact our Ethics Committee.

- Do not disclose confidential information to any person not belonging to the Company, unless you are required to do so for business purposes and once all the appropriate measures have been taken to avoid using information improperly.
- Collaborators who have or may have access to confidential information related to the Company's operations are strictly forbidden to disclose it in any way without express authorization by the Board of Directors.
- They may not use such information to provide consultancy services to clients or third parties in general without the appropriate authorization. Pursuant to this Code, written approval from the Board of Directors is required for certain actions. In case of queries, do not hesitate to ask your supervisor.
- Only those people who are authorized by the Board of Directors may provide information concerning **Grupo Lucci** to the media.

7 Solidarity

The Company encourages collaborators to take an active interest in the common good both within and outside the company, to volunteer, and to participate in activities that benefit the community.

- Interact with those organizations that contribute to building a better social, technical and institutional context for the region and the country.

- The Company enables collaborators to learn about the context where production takes place by means of managing volunteer programs since such knowledge enables them to understand our country's culture and idiosyncrasy as well as its needs.
- Respect our Sustainability and Good Social Practices Policies.

8 Environmental Respect

Collaborators must preserve and respect our environment and natural resources, achieving profitability based on a renewable resource, in a responsible manner and with high energy efficiency.

- The Company has procedures in place to preserve and save resources. Depending on the department, collaborators receive training, and the implementation of these procedures is closely monitored, resulting in tangible savings. Therefore, please follow the procedures and do not harm any resources protected by the Company.
- You must preserve and respect resources such as paper, light, gas and natural resources, and use them rationally.

9 Respect for Safety

Collaborators must respect every personal protection signs and equipment, which are necessary to take care of the most valuable resource in the Company: the people's lives.

- We are a smoke-free company. Therefore, smoking is not allowed at **Grupo Lucci's** facilities. Penalties vary depending on where the violation takes place, whether in the fields or in the industrial facilities.
- Based on their positions, collaborators are provided with personal protection equipment, and they must wear it at all times, where and when appropriate.
- Posters show the rules, preventions and prohibitions of risks in the Company. Please, read and observe them.

10 Mutual Benefit

Collaborators must act as a team, constantly seeking synergy with the rest of the organization in order to maximize efficiency, effectiveness and operational cost-effectiveness of their department and the others:

- The management of the Code is everyone's responsibility. If you act with integrity and ask for help in case of queries, you will be doing the right thing.

11 Compliance with Anti-Corruption Laws

We base our business relations on trust, transparency and responsibility. At **Grupo Lucci**, we comply with all the applicable laws on anti-corruption.

12 Business Integrity

We conduct our business with integrity, in compliance with applicable laws and regulations, and do not engage in any form of bribery, corruption, anti-competitive, or fraudulent practices.

13 Gifts

Gifts are strictly forbidden at **Grupo Lucci**. If a collaborator receives a gift, they must send it to the HR Department, which will decide what to do with it. In case of receiving an invitation to an event (for example, to a dinner, conference, etc.), they must be directly related to the business and the collaborator's participation must be approved by the CEO of each business unit.

Ethics Hotline



To communicate with **Grupo Lucci**, you have an **Ethics Hotline** at your disposal in order to make the Good Social Practices, the Code of Ethics and the Company's Values visible.

You may channel your complaint or suggestion through the following means:

Website

<https://lineaetica.grupolucci.com.ar/>

Phone

+54 381 4515 500 Extension 5563

Main office

Ruta 302 Km. 7 Cevil Pozo – Tucumán

- The channels of communication for submitting complaints or suggestions will enable you to report, anonymously, any irregular situation or offense affecting our business group. Every complaint will be handled with the appropriate level of responsibility, with follow-up and efforts to find a solution to each situation raised.
- Your complaints or suggestions may be related to our production centers, our management, our product commercialization, our human and environmental resources, thefts, the disclosure of confidential information, document forgery, embezzlement, unethical conduct or any other situation you believe is inappropriate within or outside the Company, using the Company's name in the context of this **Code of Ethics**.



GRUPO LUCCI
G R O W I N G R E S P O N S I B L Y



CITRUSVIL
LEMON GROWING & PROCESSING



**AGROGANADERA
DEL NOA**
SUSTAINABLE PRODUCTION



**NUECES DE
CATAMARCA**
INTEGRATED WALNUT PRODUCTION



**FUNDACIÓN
VICENTE LUCCI**
EDUCATING IN VALUES