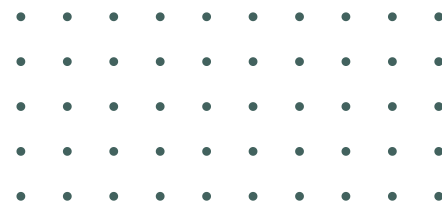




SOCIAL INVESTMENT POLICY



At CAP Group, and its operating companies, in line with our Sustainable Growth Strategy, we define social investment as those contributions in resources, money, or in-kind donations that align with our purpose, support business objectives, and are aimed at promoting sustainable development and benefiting society, especially the communities located in our operational areas and projects.

The current Social Investment Policy aims to achieve the following objectives:

- Positively impact the well-being of individuals and/or communities located in the direct or indirect influence areas of operations and projects.
- Obtain or maintain social license.
- Contribute to the continuous improvement of reputation.
- Contribute to achieving the United Nations' sustainable development goals both in the country and in the territories where operations and projects are present.

We prioritize social investment initiatives that are aligned with our business and the needs and development priorities of stakeholders. This contributes to establishing strong and mutually beneficial relationships between these stakeholders and CAP Group, thereby creating an environment conducive to private investment. In this context, we apply social investment tools through the following actions:

- Incorporation of local workers and inclusion of local companies in our supplier chain, materializing programs that consistently enhance local participation in various administrative and productive activities of the business.
- Engagement in initiatives aimed at improving the quality of life for communities surrounding our operations, with a long-term vision and sustained positive impact, by fostering partnerships with both public and private entities.

We actualize social investment through the execution of one or more of the following actions, presented in order of prioritization:

- **Creation of a Local Value Chain:** Contributions aligned with the company's goals and needs, according to the development priorities of the communities.
- **Community Investment:** Resources designated to invest in the community and/or its activities, aiming to generate returns in terms of development and sustainability for communities located in the influence areas of Grupo's operations and projects.
- **Macro-Territorial Programs:** Contributions to nationwide or larger-than-local territory programs that aim to contribute to the strategic differentiating axes of the Group's Sustainability Model.
- **Donations:** Philanthropic contributions of resources to fulfill requests made by societal organizations or local communities. These could be short-term, specific, or contingent requests, as long as they align with the Sustainable Growth Strategy. These contributions should be made according to the Donation, Sponsorship, and Membership Policy.

Exclusions

We do not consider Social Investment, and therefore, the following types of contributions or instruments are not covered by this policy:

- Contributions associated with legal instruments such as Environmental Qualification Resolutions.
- Payment of memberships and/or institutional sponsorships and endorsements (Brand Management).

Furthermore, this policy prohibits making contributions in the following situations:

- Providing any contribution to individuals who have been convicted of any of the offenses specified in Law No. 20.393 and/or any subsequent amendments, which regulates the criminal liability of legal entities.
- In cases where the recipient is an organization that promotes or engages in activities that undermine fundamental rights and/or go against the values and principles of CAP Group. This includes activities that discriminate based on ethnic origin, gender, sexuality, color, language, social origin, religion, political beliefs, or any other kind.
- In cases where the funds' purpose is to promote or engage in activities contrary to the laws or any of the offenses included in the Company Crime Prevention Manual, such as:
 1. Contributions intended, either directly or indirectly and through any means, to finance political activities of any kind, including campaigns by candidates for public office. Workers of CAP Group must exercise special care to ensure that the donations made are not used for the purposes described here. As a preventive measure, the provision of any contribution requested by public officials during the electoral period for public office and within three months before the start of said period is prohibited.
 2. If the recipient is an institution or public official responsible for granting permits or authorizations for projects of CAP Group companies, while the delivery of such permits or authorizations is pending, or if during the following six months any of the CAP Group companies need to request such a permit or authorization. Workers of CAP must exercise special care to prevent the donation or sponsorship from being directed or potentially used to influence the actions or decisions of authorities, public officials, or other third parties.
- In cases where the recipient is an organization that is not properly formalized, lacks legal personality, or does not formally represent an interest group in the area. Exceptionally, contributions can be made to individuals in cases of emergency.
- When the objective of the contributions is solely for personal benefit.
- If the recipient has already received two donations in a calendar year.
- The recipient is an organization with pending full or partial renditions to any of the CAP Group companies.

- Cash payment is requested, as all contributions must be made through a financial instrument or transaction that allows proper recording and traceability of both the delivery and subsequent use.
- Activities are not aligned with the objectives of the Paris Agreement on Climate Change.

Considering the above, any provision of resources is prohibited in cases where the mentioned action could constitute a violation of policies, procedures, and any other corporate document of Compliance within the CAP Group.

Any exceptions to the rules previously mentioned must be communicated prior to their approval and evaluated according to the guidelines outlined in the Crime Prevention Manual.

We commit to continuously review and enhance our social investment policy, setting measurable goals and objectives, and transparently reporting our progress.

We collaborate with our employees, business partners, suppliers, and other stakeholders to drive positive change and contribute to sustainable development.

This policy is an integral part of our sustainable growth strategy and is approved by the CAP Board of Directors. Its implementation is led by the Corporate Affairs and Sustainability Management and executed by our operational companies.

We will allocate the necessary resources for its compliance and will periodically review this policy to ensure its relevance and effectiveness.