



Third Party Due Diligence

This document is merely intended to provide guidance and to be complementary to all other laws applicable in Argentina or any other governmental rule or regulation that hereafter modifies or substitutes them. Its purpose is to complement existing laws, and in no way it should be interpreted as a substitution of said laws. Should any procedure included herein contradict such laws, the latter must prevail.

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I. THIRD PARTY DUE DILIGENCE GUIDELINES

1. OVERVIEW

The primary objective of this policy is to explain VICENTIN's stance on third party engagement (as detailed below) and to detail the third party standards and procedures that must be followed by Staff members when dealing with third parties.

Any person working for or doing business with VICENTIN and all third parties acting on behalf of VICENTIN (regardless of their location or role) must adhere to the Code and all Company policies.

What are "Third Parties"?

"Third Party" means any person, whether natural or legal, not employed by VICENTIN but who may interact with governmental entities or public officials on behalf of the Company, or any other person with whom VICENTIN interacts, including, but not limited to, sales agents, brokers, buyers agents, middlemen, storage providers, joint venture partners, lawyers, tax advisors and accountants, business associations and counsellors.

These guidelines shall be observed in every instance in which VICENTIN begins a business relationship with a new client or vendor, even if it is for a one-time or irregular transaction.

VICENTIN and Staff members may be held liable under applicable Laws for the misconduct of Third Parties. For example, the Company may be held responsible for the inappropriate behavior of a Third Party that offers bribes in order to obtain an improper advantage or benefit for VICENTIN, even if the Company had no knowledge of or explicitly forbade such an action.

VICENTIN only does business with honest and ethical Third Parties and strongly disapproves of conduct that may violate anti-corruption laws. VICENTIN shall not contract any

Third Party to represent the Company, act on behalf of the Company in product sales or marketing efforts, or communicate with business organizations or public officials in connection with its business transactions without conducting prior due diligence background and reputation checks.

The performance of proper third party due diligence procedures and the management of any risk indicator resulting therefrom are mandatory steps that must be completed before entering into business relationships with Third Parties.

2. THIRD PARTY DUE DILIGENCE PROCEDURE

VICENTIN shall not engage any Third Party to take part in significant dealings with other persons on behalf of the Company without conducting prior background, risk ratings and reputation checks.

Staff members responsible for carrying out such procedures must inform the Internal Manager of any Third Parties that will take part in significant dealings with other persons on behalf of the Company.

The Third Party due diligence procedure shall be conducted by means of form R CRP 000034 on Third Party Registration (intended for both vendors and clients). In addition to filling out and signing the form, Third Parties are required to furnish the following documentation:

- a copy of an ID authenticating their identity,
- if a legal entity, proof of registration and constitution (such as a certificate of corporate existence or bylaws),
- tax records, and

- the politically exposed person form (corresponding to the person or the legal representative, if a legal entity).

Moreover, the reputation of the Third Party must be assessed through credit report companies (such as Veraz S.A.) and online resources where lists of high-risk third parties are available.

Due diligence procedures shall also take place during mergers and acquisitions in order to detect irregular activities, illegal acts or potential exposure involving any of the entities involved.

Upon commencement of negotiations with a third party, the Company shall conduct a thorough examination covering all aspects of its finances, balance sheet, tax records, legal history, reputation, health and safety records, environmental record, etc., for the purposes of identifying potential irregularities, unreported liabilities or contingent risks.

Third party due diligence procedures must be performed in compliance with the procedures and rules set forth herein and using the schedules attached hereto that shall be held by VICENTIN throughout the business relationship with the Third Party and for a period of six years following its termination.

3. CONTRACTUAL REPRESENTATIONS AND WARRANTIES

Third Parties engaging in business relationships with the Company must be aware of applicable legislation, the Code and other Company policies. To this effect, Staff members involved in these dealings and negotiations must make the Code available to Third Parties.

All agreements entered into with Third Parties must include a Code and Policies Acknowledgment Form signed by said Third Parties. The above-mentioned agreements must be in writing and include contractual representations and warranties. Seek guidance from the Internal Manager if in doubt about the scope of the contractual representations and warranties that might be required. You may request that the Internal Manager, or the Legal Affairs or Compliance Committee, provide you with a sample of proper anti-bribery language to include in your agreements.

Here follows a sample acknowledgment form which might be used:

This [Agreement/Contract/Offer] is subject to compliance with all applicable laws, particularly legislation in force in the Republic of Argentina, as well as legislation in force in [country where the Third Party will conduct business on behalf of the Company.] Regarding all transactions set forth in this [Agreement/Contract/Offer] or any other business transaction involving VICENTIN, [Third Party] agrees to refrain from transferring anything of value, either directly or indirectly, to government officials or to employees of public companies, political parties or any other private entity working on behalf of the Government in order to obtain an improper advantage or benefit. The undersigned also guarantees that no money received by [Third Party] as compensation has or will be used to pay bribes or kickbacks in violation of applicable laws. [Third Party] agrees to immediately issue certifications of its continuous compliance with applicable laws upon request of VICENTIN.

[Third Party] hereby states and guarantees that [Third Party] and its agents and employees shall not take any measures which might constitute a breach of the provisions of VICENTIN's Code of Ethics. By signing this [Agreement/Contract/Offer], [Third Party] acknowledges having read and understood the above-mentioned documents and agrees to be bound by them.

If any problem should arise during a Third Party due diligence procedure, you are required to immediately inform the Internal Manager or Compliance Committee before entering into a contract with the Third Party under investigation.