Grupo Cosmos XXI (hereinafter “GC”) has established this Purchasing Policy as a commitment to fostering fair, transparent, and mutually beneficial relationships with its suppliers. The Policy aims to govern procurement and contracting activities in a manner that promotes collaboration, trust, and mutual satisfaction, while ensuring the achievement of the best possible business outcomes.

This Policy emphasizes integrity, ethical business conduct, and compliance with applicable laws and regulations. Suppliers are expected to comply with all relevant requirements relating to labor practices, taxation, human rights, data privacy and protection, information security and confidentiality, and environmental protection.

All individuals and organizations involved in procurement and contracting activities are expected to act in accordance with the following Principles:

a) Long-term and Sustainable Relationship
GC prioritizes the establishment of long-term, sustainable, and mutually beneficial relationships with its suppliers. Purchasing decisions shall consider the long-term value created for both GC and its suppliers, rather than focusing solely on short-term benefits

(b) Fulfilment of Commitments
GC is committed to honoring all contractual and commercial commitments made to its suppliers. Likewise, suppliers are expected to fulfill their commitments and obligations in a timely, reliable, and professional manner.

c) Transparency and Objectivity in Purchasing Processes
Procurement activities shall be conducted with the highest level of transparency, fairness, and integrity. Supplier selection and purchasing decisions shall be based on objective criteria, ensuring impartiality and equal treatment

d) Equal Opportunities for Suppliers
GC promotes fair and equal opportunities for all qualified suppliers to offer their products, services, and solutions. Supplier selection shall be based on objective business considerations, including quality, cost, performance, sustainability, innovation, and risk.

e) Supplier Performance Evaluation
Suppliers shall be evaluated periodically based on criteria established by GC, including quality, delivery performance, service levels, competitiveness, sustainability, compliance, and continuous improvement. Evaluation processes shall be proportionate to the goods or services provided

f) Profesional Relationships and Confidentiality
Commercial relationships with suppliers shall be conducted professionally, respectfully, and transparently. Agreements shall be appropriately documented in writing. GC shall safeguard the confidentiality of supplier information, documentation, and intellectual property in accordance with applicable laws and contractual obligations

(g) Timely Payment Practices
GC is committed to paying suppliers in accordance with the terms and conditions agreed upon in the relevant contracts. Payment processes shall be managed fairly, consistently, and transparently to support strong and sustainable supplier relationships

h) Supplier Engagement and Feedback
GC encourages open and constructive dialogue with suppliers. Structured and periodic communication channels shall be established to address concerns, suggestions, and opportunities for improvement, fostering continuous enhancement of supplier relationships and procurement practices

(i) Supplier Base Optimization and Risk Management
GC seeks to maintain an optimal supplier base that ensures healthy competition, operational efficiency, supply continuity, and risk diversification. Supplier-related risks shall be regularly assessed and managed through appropriate monitoring and corrective actions when necessary

j) Responsible Sourcing
GC is committed to implementing and promoting responsible sourcing practices throughout its supply chain. Suppliers are expected to adhere to the principles established in GC's Responsible Sourcing Policy, and support shall be provided, where appropriate, to suppliers requiring assistance in their sustainability journey

k) Social, Environmental and Economic Impact

Purchasing decisions shall take into account the social, environmental, and economic impacts of products, materials, services, and processes. Preference shall be given, where feasible, to solutions that generate positive impacts or minimize adverse effects, while supporting sustainable development and local sourcing opportunities.

l) Ethics and Integrity

All procurement activities shall be conducted in accordance with the principles set forth in the Grupo Cosmos XXI Code of Ethics and Code of Conduct. Integrity, honesty, fairness, and accountability shall guide all interactions with suppliers and other stakeholders.

(m) Legal and Regulatory Compliance

GC is committed to complying with all applicable laws and regulations governing procurement and commercial activities. Suppliers are likewise expected to maintain the highest standards of legal and regulatory compliance and to promote these practices throughout their own operations and supply chains

This Policy aims to establish and strengthen stable, long-term, transparent, and mutually beneficial relationships with suppliers, promoting responsible procurement practices that support sustainable business growth, operational excellence, and shared value creation

Date _____

Signed by_____

Signature