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|  | <b>POLICY</b> | Código  | SIG-PO-005.1 |
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| <b>Donation Policy</b>                                                            |               |         |              |

## 1. OBJECTIVES:

To establish the general guidelines and applicable activities for the proper and timely management of donations authorized by **Gen Lab del Perú S.A.C.**

## 2. SCOPE:

This policy applies to all donation-related activities carried out on behalf of **Gen Lab del Perú S.A.C.**

## 3. TERMS AND DEFINITIONS

**Donation:** The transfer of resources (assets and others) without consideration, for charitable or social purposes, either to donation-recipient entities or to national or international stakeholders of Gen Lab del Perú S.A.C.

**Donee:** The person or entity that receives movable or immovable assets from the donor as a donation.

**Business Partner:** An external party with whom the organization has or plans to establish a commercial relationship.

**ABMS (Anti-Bribery Management System – SGAS):** Anti-Bribery Management System.

## 4. POLICY DEVELOPMENT

### 4.1. General Guidelines

- All donation-related activities carried out by **Gen Lab del Perú S.A.C.** must comply with the guidelines set forth in this policy.
- No donations to public entities shall be made in cash. All donations must be delivered exclusively to authorized donation-recipient entities and must be properly banked.
- Preferably, \* assets donated by **Gen Lab del Perú S.A.C.** should have no book value in the accounting records.
- At **Gen Lab del Perú S.A.C.**, any donation request received via email must be forwarded to the **Administration and Finance** Management and/or the Compliance Officer.

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- For donation approval, a prior evaluation shall be conducted by the \* **Compliance Officer**. Final approval of the donation shall be granted by General Management \*.

\*

- Assets approved for donation must be written off in the accounting system (indicating where such asset is recorded), in accordance with the asset disposal procedures \*.
- Transportation expenses incurred for the donation (goods or cash) shall be charged to the applicable cost center.

## 4.2.DONATION DIRECTIVE

### 4.2.1. Receipt of Donation Initiative or Request

- Donation initiatives or requests shall be channeled through the respective departments, which shall notify the **Administration and Finance** Management and the Compliance Officer.
- For donation approval, a prior evaluation shall be conducted by the \* **Compliance Officer**. Final approval shall be granted by General Management.

### 4.2.2. Evaluation of the Request and the Donee

- The **Compliance Officer** \* shall evaluate whether the donation meets the following requirements:
  - ✓ Alignment with this policy.
  - ✓ Verification that the donee is an authorized donation-recipient entity.

\*

### 4.2.3. Cash Donations

No donations to public entities shall be made in cash. \*

The donee must be requested to provide a valid resolution issued by SUNAT in order to verify its status as an authorized donation-recipient entity, as follows:

- ✓ Private entities: Donation certificate.
- ✓ Universities or public healthcare entities: Donation acceptance letter.

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Donations must be made in the name of the entity (public or private) and not in the name of any public or private official or employee.

**Gen Lab del Perú S.A.C.** shall take all due measures to ensure that the donation is used for its intended purpose.

#### 4.2.4. Monitoring of Cash Donations

If any cash donation to a private entity is approved, the Compliance Officer shall monitor such donation to ensure evidence of its purpose and final destination.

#### 4.2.5. Assets \*/ Inventory

The Accounting Department shall determine the book value of the asset. If the asset has no book value, an appraisal signed by an authorized expert shall be conducted.

The Accounting Department shall record the disposal of the asset in the **corresponding** accounting records.

#### 4.2.6. Issuance Of Free-Of-Charge Transfer Invoice For Asset Donations

The billing process shall issue a free-of-charge transfer invoice in accordance with internal guidelines. These transfer invoices must be notified to the Compliance Officer either by email or in person.

#### 4.2.7. Delivery Of The Donation

The Compliance Officer shall ensure:

- ✓ That all supporting documentation is complete.
- ✓ That photographic evidence **of the donation delivery exists**, where applicable.

The Human Resources representative \* shall retain all documentation and evidence related to the donation for proper filing.

The Compliance Officer shall follow up to ensure that all required documentation and conditions are fully met.

#### 4.2.8. Donation Record

The Human Resources representative shall update the record titled "SIG-F-010 – Gifts, Travel, Hospitality, Donations, and Similar Benefits Register."

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The Compliance Officer shall monitor the registry.

#### 4.2.9. Internal Or External Communication

If requested by **General** Management, the Marketing representative shall carry out:

- Internal communication through Gen Lab del Perú S.A.C.'s internal channels.
- External communication through Gen Lab del Perú S.A.C.'s website or social media platforms.

## 5. RECORDS

- SIG-F-010 – Gifts, Travel, Hospitality, Donations, and Similar Benefits Register

General Management

Lima, November 25, 2025