

CREADO:

Eddy Orozco

REVISADO:

Keisy Castillo

AUTORIZADO:

Rolando Santizo

POLÍTICA

X

PROCEDIMIENTO

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INSTRUCTIVO

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CÓDIGO:

FINCORP-LCZA

EDICIÓN:

04

FECHA:

21/10/2025

## OBJECTIVE

To establish guidelines to be followed for the procurement of goods or contracting of services, in order to ensure a transparent, efficient, and standardized management process at every stage, while safeguarding compliance with the organization's annual budget.

## SCOPE

This policy is mandatory for all procurement processes involving goods and services across all departments, except for inventory purchases and travel-related expenses (lodging, meals, fuel, and parking).

## RESPONSIBLE

The responsibility for ensuring compliance with the provisions outlined in this policy lies with each General Manager, Financial Manager, Department/Area Manager, and any individual who requests or processes a purchase.

## METHODOLOGY

Purchase order: It is the document that represents a commitment to purchase and pay for a good or service before a third party, which becomes a mandatory document for any acquisition of goods or services.



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## POLITICS

1. The purchasing cycle covers the control from the creation of the supplier and its authorization, quotes, purchase order, authorizations, verification of receipt of the good or service, validation of the invoice and the aforementioned documents, entry into SAP assigning the correct account and cost center, until payment.
2. Suppliers must be authorized and/or validated annually through the procedure LUCGT-CONT-PL-004 Evaluation and Selection of Suppliers. Every supplier must contain all the information in SAP that allows information to be extracted for analysis and payment. Accounts Payable is responsible for the information in SAP.
3. Buyers, authorizers, and accounting and treasury personnel should be trained on this policy and properly documented.

## PURCHASE ORDER

4. The official document that is delivered to the supplier, so that it can execute the requested purchase, is the Purchase Order with its due authorization, a document that must contain at least the following information:
  - a. Purchase Order Part 1
    1. Correlative
    2. Provider Name
    3. Date
    4. Description of the good or service
    5. Quantity
    6. Amount
    7. Signatures, as detailed below.
    8. Place exceptions if not budgeted.
  - b. Internal control elbow (if applicable)
    1. Correlative
    2. Provider Name
    3. Date
    4. Concept
    5. Amount
  - c. Payment password (if applicable)

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1. Correlative
  2. Provider Name
  3. Amount
  4. Invoice data
  5. Payment Date
5. No supplier may provide services or deliver goods greater than **71.00 USD** without having previously approved the purchase order, unless there is a previously signed and authorized contract or agreement. See exceptions in paragraph 6.
6. As long as the process is not automated, the Purchase Orders will be stubs with pre-printed and numbered formats that will be in the custody of each buyer, who must sign for receipt and keep under lock and key. These forms must contain an internal control section or elbow for the buyer, **See Exhibit A**
7. It is not allowed to split any purchase in order to evade controls on the amounts established in this policy.
8. Exceptions for services that do not require a Purchase Order:
- a. Payment of credit cards, debit cards or purses, as long as they correspond to travel expenses; otherwise, the Purchase Order is mandatory according to the travel expense policy.
  - b. Advances and payments to employees.
  - c. Payment of all kinds of taxes
  - d. Payments between Grupo Lucalza companies, loans or interest.
  - e. Public Services.
  - f. Bank Fees (previously agreed)
  - g. Services with contract such as Lease (Request authorization to sign contracts)
  - h. Telephone Services
  - i. Servers (paid monthly)
  - j. Security service, if additional services are needed to those contracted
  - k. Customs services for product imports

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9. The maximum variance allowed between the value of the invoice and the Purchase Order is 10%, and that the amount of the variance does not exceed an amount of **500.00 USD**. Variations greater than that percentage or value will not be accepted and must be resent with the reason noted in the purchase order, again for authorization of the buyer and Financial Management.
10. Inform suppliers that only invoices that comply with the legal requirements of the document will be accepted and that are accompanied by the previously issued and authorized Purchase Order and the support of the receipt of the good or service.

#### QUOTES AND AUTHORIZATIONS

11. You must contribute under equal conditions and must comply with:
- design of the required good or service,
  - quality
  - delivery time,
  - installed capacity,
  - credit granted,
  - willingness to deliver product samples,
  - reliability and competitive prices.
12. Company vehicles: When it is an emergency on the road, you can make the expense and check that it has not been an issue due to lack of preventive maintenance.
13. Every purchase requires one to three quotes or offers to obtain the highest return on investment, as well as avoid conflicts of interest between employees and suppliers. The number of quotes to be obtained will depend on the following table:

From USD	Up to USD	Quote
0.00	400.00	0
401.00	1,200.00	1
1,201.00	2,000.00	2
2,001.00	And up	3



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14. Only quotations that meet all the requirements sent in the request, both the description of the goods and services and the documentation, must be processed.
15. If the purchase is of a good or service already quoted and purchased from a supplier, it is possible to avoid quoting again. Make the annotation on the purchase order for validation.
16. It is a requirement that all purchasing decisions be based on the one that offers the most value. When all factors have been evaluated and considered equal, price will be the determining factor for the selection of the winning quote.
17. The award of the purchase will be made through the Purchase Order issued in favor of the supplier and authorized with the corresponding signatures:

From USD	Up to USD	Number of signatures required	Authorizer 1	Authorizer 2	Authorizer 3
71.00	1,000.00	1	Department Manager		
1,001.00	1,500.00	2	Department Manager	Financial Manager	
1,501.00	And up	3	Department Manager	Financial Manager	General Manager

## Exceptions:

When immediate authorization cannot be obtained from the General Management, an email will be sent, with a copy to the Financial Management, to request the authorization and this must be prior to receiving the invoice.

18. Both the requestor and the approvers, must note their name, signature, and date of signature when authorizing a purchase order.
19. Commercial Contracts and Agreements:
  - a. When it comes to the acquisition of advisory services or others of a similar nature that due to legal or security requirements it is necessary to add a

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signed contract, this must be reviewed and approved by the legal area and corporate office and must be signed by the Legal Representative.

- b. The original of the signed contracts must be kept in the custody of the Financial Management as soon as it is signed by the parties, in the safe or secure place, and must keep a list of existing contracts.
- c. No employee other than the Legal Representative is authorized to sign documents such as contracts, payment agreements, service agreements or the like where the company is committed in any way.

20. Advances will only be granted to suppliers in accordance with the provisions of the contract or as authorized by the Financial Management at the time of authorization of the Purchase Order.

#### **RECEIPT OF GOODS AND SERVICES**

21. All purchases of goods and services must include as part of the documentary support, the name, signature and date of the person responsible for receiving the good or service and photographs of the good. Or confirmation email from the person in charge in the case of intangible services.
22. In case the purchase of the good or service is for a customer, there must be a prior authorized agreement, and the date of receipt, signature, name and telephone number of the customer or their designated representative must be requested.
23. The buyer and his direct manager are responsible for obtaining the support of the receipt of goods and services, and ensuring that it is as transparent as possible.

#### **RECEIPT AND OPERATION OF INVOICES**

24. Each operation must have its procedure documented **for Receiving Supplier Invoices**, including at least:
- a. Means of Receiving Supplier Invoices and Transferring to Accounts Payable
  - b. Document review of supporting documents
  - c. Joining SAP
  - d. Transfer to the Treasury for payment scheduling

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25. Invoices received that are dated prior to the date of authorization of the Purchase Order will **NOT** be processed by accounting, who will make the entry in the purchase order/invoice and send it to the Financial Manager for consultation with the buyer and authorization. The frequency of these cases per buyer will be reviewed.
26. Accounting must note on the supplier's invoice, the SAP registration number, date, related purchase order number, if they are filed separately.
27. Accounting has the power to reject an invoice and send it to the buyer, in case the duly authorized purchase order, quotes, proof of receipt of the good or service is not received and the value varies beyond what is allowed in this policy. As well as notify Internal Control and Financial Management, of any irregularity or if any purchase that is out of policy, for a more in-depth review.

### **PAYMENT**

28. The Treasury or payer should make random reviews to invoices and supporting documentation during the generation of the weekly payment proposal, to ensure that they comply with company policies. And they will be able to notify Internal Control and Financial Management at the same time, in case of irregularities.
29. Every operation must have a **Supplier Payments procedure**, including the way in which the weekly proposal for payments to suppliers is generated, random reviews, generation of the file for bank charge, authorizations, etc.
30. All supplier invoices, purchase orders and their supporting documents must be kept on file for a minimum of 5 years, or in accordance with the laws of the country, and any destruction must be previously authorized by the CFO.

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Internal Control Manager	Accounting and Financial Consolidation Manager	Chief Financial Officer (CFO)
<b>Modified by</b>	<b>Revised by</b>	<b>Approved by</b>



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## PROCEDIMIENTO

**X**

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## Annex A:



**LUBRICANTES LA CALZADA, S.A.**  
ORDEN DE COMPRA

O.C. **Nº 004482**

**Proveedor:**

**Fecha:**

Cantidad	Descripción	P/unitario	Total
<b>Sub- Total</b>			

Desc. %

TOTAL

En letras: \_\_\_\_\_

**OBSERVACIONES:**

**Solicitante: Nombre y Firma**

**Autorizado por:**

**Autorizado por:**

**Autorizado por:**



**USO INTERNO**

**Nº 004482**

Proveedor:	
Fecha:	
Concepto:	
Cantidad:	



**CONTRASEÑA**

**Nº 004482**

Km. 27.5 Carretera al Pacifico Amatitlán • PBX: 6628-9100  
E-mail: recepcion@lucalza.com • Guatemala, C.A.

Proveedor:	
Cantidad:	
Correlativo:	
Fecha de Pago:	

• PAGO POR MEDIO DE TRANSFERENCIA BANCARIA LOS DÍAS VIERNES.

FIRMA