

# **Anticorruption Policy**

OCTOBER 2022

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## 1. OBJECTIVE

The purpose of this Policy is to establish guidelines so that all Grupo Mexico S.A.B. de C.V. personnel, as well as third parties acting on its behalf, representation or benefit, avoid incurring in corruption acts.

## 2. SCOPE

This policy is applicable to all Grupo Mexico S.A.B. de C.V. personnel, as well as to suppliers, service providers, contractors, third parties acting on its behalf and any third party with whom there is a business relationship to the extent applicable to them.

## 3. GLOSSARY

- **Undue Benefit or Advantage:** Those that are illegal or seek to evade compliance with laws or regulations, ethics and conduct manual or internal policies, mainly in matters of bribery, corruption, extortion, market practices, conflict of interest and securities market.
- **Due Diligence:** Operational process by which the necessary information is obtained and evaluated for the treatment of risks, as well as for making decisions related to transactions, projects, activities, business partners or specific persons.
- **Extortion or Incitement to Crime:** Demand for bribes or payments that may be accompanied by a threat upon refusal.
- **Private Official:** A person who directs a private sector entity, or who has decision-making capacity or who performs any function therein.
- **Public Official:** Officials, workers and persons acting in an official capacity or for the official benefit of any entity of a local or foreign government, of any entity owned or controlled by a government. Public official is also defined as those officials of a political party whether local or foreign, as well as candidates for public office.

- **Items of Value:** Includes cash, gift cards, gifts, entertainment, meals, travel, lodging, donations, discounts, employment, internships, etc. for public or private officials or their relatives, as well as payment for courses, use of Grupo Mexico S.A.B. de C.V. resources, political contributions, confidential information, facilitation payments, etc.
- **Facilitation Payments:** Those unofficial and improper payments made to a Public Official to expedite the performance of a routine action or task that he/she must perform in his/her performance and to which the payer is entitled.
- **Payments in Cash or Cash Equivalents:** Are defined as cash or cash equivalents such as cashier's checks, traveler's checks, money orders, money orders, bank drafts, promissory notes, telephone cards, gift cards, electronic purses, direct cash deposits to a bank account, electronic money, electronic wire transfer and checks issued to "cash" or "bearer".
- **Personnel:** Board of Directors, Senior Executive Management, private officers, employees or third parties acting in the name, on behalf and/or for the benefit of Grupo Mexico S.A.B. de C.V.
- **Politically Exposed Person or its equivalent:** One who performs or has performed prominent public functions in a foreign country or in national territory. Politically Exposed Persons are assimilated to the spouse, common-law spouse and/or persons with whom he/she is related by blood or affinity up to the second degree; likewise, those private executive or decision-making officials and the aforementioned family members are equivalent to them.
- **Potential non-compliance:** The possibility of non-compliance with an obligation or requirement of this policy.
- **Gift:** Any item of value such as discounts, gift cards, favors, allowances, goods, equipment, services and promotional items.
- **Bribery:** The offering, promise or delivery to a public or private official of any object of value that benefits him or herself or another person, in order to obtain or retain business or any other undue benefit or advantage for Grupo México S.A.B. de C.V.
- **Business Partner:** Term used to refer to any party associated with Grupo Mexico S.A.B. de C.V. in the development of the business activity.

Includes third parties acting in the name or on behalf of Grupo Mexico S.A.B. de C.V., joint ventures, consortium members and contractor suppliers.

- **Influence peddling:** Consists of taking advantage of the influence exercised over or from a public official or economic or political power, real or fictitious, with the purpose of having him/her dictate a favorable resolution for the interests of the instigator of the act or for a third party, obtain an undue benefit or advantage or cause harm to any person.

#### 4. POLICY

- Grupo Mexico S.A.B. de C.V. rejects all acts of corruption, which is why we seek to conduct all our business in an honest and upright manner and we are committed to continuously improve the anti-corruption management system developed in this policy.
- All third parties related to Grupo Mexico S.A.B. de C.V. must comply with the basic aspects mandated by this policy to the extent applicable to them in relation to their nature and jurisdiction.
- As has been established, the parameters of behavior established in this policy cover not only employees, directors, partners or shareholders of Grupo Mexico S.A.B. de C.V., but it is also binding for customers, business partners, attorneys-in-fact, contractors, consultants, agents and in general any person who acts on behalf of, represents, benefits, on account of or through the means that Grupo Mexico S.A.B. de C.V. provides.
- Grupo Mexico S.A.B. de C.V. is obligated to demand that all the companies it controls, with which it collaborates, those who provide any kind of services, those with which it markets any kind of product or merchandise and, in general, any commercial or business partner, comply with the minimum standards established in this policy.
- Grupo Mexico S.A.B. de C.V. is obligated to supervise the implementation of policies or procedures of the same nature as this policy within the companies it controls or that are part of the same group,

This is in accordance with their own conditions, regulations and needs; therefore, this policy must be considered of strict compliance for Grupo Mexico S.A.B. de C.V. and as a mandatory reference framework for the aforementioned companies.

#### **4.1 CORRUPT CONDUCT**

- Corrupt conduct is considered to be all conduct aimed at weakening legality and transparency, especially conduct aimed at generating abuse in the exercise of public or private power, seeking a private benefit; among these we find collusion, bribery, extortion or incitement to crime, influence peddling and unauthorized facilitation payments, in addition to all those regulated by administrative and criminal laws applicable to private persons.

#### **4.2. PROHIBITIONS**

- It is prohibited for personnel to engage in any of the previously mentioned corrupt behaviors. There is zero tolerance for corruption.
- It is forbidden to do business with those who do not abide by the provisions of this Policy, as well as the values of Grupo Mexico S.A.B. de C.V.
- No relationship or link shall be maintained with companies or individuals previously convicted of criminal activities related to corrupt conduct.
- Sponsorships may not be used as a vehicle to cover up bribes.
- It is strictly forbidden for any member of Grupo Mexico S.A.B. de C.V. to directly or indirectly give, offer, promise, authorize or receive anything of value to a public official for the purpose of obtaining an improper advantage, influencing business or governmental decisions in connection with any of our activities or otherwise inducing the recipient to abuse his or her power or official position.

- Likewise, it is prohibited to give, offer, promise or receive (or attempt to give, offer, promise or receive) directly or through third parties, an object of value to any private official with the intention of inducing him/her to make a decision in favor of Grupo Mexico S.A.B. de C.V. or personally, in order to obtain an undue benefit or advantage.
- Therefore, Grupo Mexico S.A.B. de C.V. has zero tolerance for any act of public or private corruption.
- It is prohibited to receive or offer cash, shares, stock options, loans, securities, gift certificates, gifts, entertainment, entertainment, invitations or any similar, for the purpose of obtaining or retaining business or influencing decision making.
- As far as possible, the use of cash as payment for travel expenses or business meals should be avoided. In any case, the respective tax receipts must be obtained in compliance with the requirements established in the applicable legislation.
- It is strictly prohibited to hire an outside agent or consultant if there is reason to believe that the agent or consultant may attempt to bribe a government official. Likewise, payments to third parties acting on behalf of Grupo Mexico S.A.B. de C.V. that involve bribery are prohibited.
- Donations or any promise of donation in exchange for a favor, economic advantage and/or bribe to any public official or related parties are prohibited. In the event of any donation, it must be authorized by the legal and compliance department, taking into consideration the guidelines established in section 4.5 of this Policy.

### **4.3. PERMITTED BEHAVIORS**

- In order for a member of Grupo Mexico S.A.B. de C.V. to receive a gift, present or any other public or private invitation, these must be given within the scope of the normal business relationship, provided that they do not seek to

influence decisions and do not have the purpose or effect of obtaining an undue advantage or benefit.

- In no case may gifts or courtesies from the same third party exceed the value of USD\$200 or its equivalent in local currency.
- In addition to the above, the receipt of gifts must follow the following rules:
  - To be delivered in a visible manner at the office of the person to whom the gift or present is addressed.
  - Inform the Compliance Officer or his or her designee of the name of the sender, the nature of the relationship, the gift or courtesy received, and an estimate of the cost, otherwise it may not be received.
  - If it exceeds the established value, it must be rejected and, if the refund cannot be made, the legal department will be informed.
  - All gifts must be recorded in the gift receipt log.
- Only authorized personnel of Grupo Mexico S.A.B. de C.V. may give gifts to third parties, following the guidelines of this policy:
  - Be less than USD\$200 or its equivalent in local currency
  - They may not be granted during moments that could imply that they are intended to obtain an undue advantage, for example, in bidding processes, selection of suppliers or service providers.
  - Expenses incurred in this connection should be controlled through accounting records, and the corresponding tax and accounting treatment should be applied.



- All gifts must be recorded in the gift log.
  - The Compliance Officer or the person authorized by him must authorize the issuance of the gift.
- For the purpose of giving or receiving gifts, donations or per diems, the legal, compliance, finance and human resources areas must collaborate in the issuance of the respective procedures.
- In the case of per diem expenses for business meals, business gifts and business travel, these should be appropriate and of a type, frequency and cost considered customary and reasonable.
- All allowable expenses must be documented and receipts that meet the tax requirements for deductibility must be provided.

#### **4.4. OBLIGATIONS**

- Any act of corruption must be rejected and reported immediately to the Compliance Officer, Legal Director or the person designated for such purposes.
- It is imperative that all personnel carry out their activities in a fair, honest and transparent manner, in accordance with the provisions of this Policy and the Code of Ethics of Grupo Mexico S.A.B. de C.V.
- Any hospitality, business gift or similar shall be permitted to the extent that the tax legislation permits deductibility and is in accordance with the standards of this policy, provided that it does not seek to influence the decision making of the recipient or to obtain an undue benefit or advantage; any exception in this regard must be reported to and approved by the Compliance Committee.
- In the case of hospitality, gifts or similar items for public officials, these must be authorized by the legal and compliance area, subject to the aforementioned limits.

- Grupo Mexico S.A.B. de C.V. is required to issue internal rules regarding per diems for business meals, business gifts and business travel, indicating the economic limits that may be spent or received, as well as the manner in which payments for the aforementioned activities must be made and, in general, the basic elements of each activity.
- Grupo Mexico S.A.B. de C.V. will include anti-corruption clauses in all contracts or agreements in which it participates, requiring that its customers, suppliers, attorneys-in-fact or representatives show their compliance with this policy in order to maintain the relationship.
- Grupo Mexico S.A.B. de C.V. is required to maintain tax records or records of any transaction or disposition of assets for the time established by law, or otherwise for a minimum period of 5 years.

#### **4.5. DONATIONS, SPONSORSHIPS, SOCIAL AND COMMUNITY INVESTMENTS**

- At Grupo Mexico S.A.B. de C.V., social and community investments, as well as donations and sponsorships are part of the impulse and interest in generating shared value with the community, through programs whose social bonding model is based on strengthening the human capital of society, dialogue and shared commitment, as well as the creation of alliances to permanently increase the capacity for co-responsible self-management of the common good, in accordance with a culture of legality.
- Employees may not use Grupo Mexico S.A.B. de C.V. assets, resources, equipment or logos to make political contributions or activities, even if they are legal. However, personally, we have the right to support and participate in the political activities of our communities and society as long as they are not associated with Grupo Mexico S.A.B. de C.V.; these contributions must be made on our own time and with our own resources, without ever acting on behalf of Grupo Mexico S.A.B. de C.V.
- It is not permitted to take advantage of the position or function held at Grupo Mexico S.A.B. de C.V. to influence another person to participate in a political activity or to limit their free exercise of political or civic rights.

- Donations by Grupo Mexico S.A.B. de C.V. should not benefit a public official, politician or political party.
- The same donations may not be used as a means to cover up corrupt conduct, and therefore all donations must be fully identified and donations to organizations linked to public authorities, or donations made with the aim of influencing or inducing any member of the entity, must be avoided.
- In the case of permitted donations, the specific procedure for the authorization of donations will be carried out and managed by the legal and compliance area of the company, as well as the accounting and/or finance area, being the obligation of said areas the creation and updating of said procedure.
- Any direct contribution to political parties or candidates for public office is prohibited.
- All lobbying actions must be carried out within the legal framework, in a transparent manner and respecting the limits of this policy, the Code of Ethics and applicable regulations.

#### **4.6. DUE DILIGENCE**

- The Due Diligence methodology shall be applied to identify potential corruption risks and assist decision making in relation to specific transactions, projects, activities, business partners and personnel.
- Grupo Mexico S.A.B. de C.V. will carry out internal controls for the identification and recognition of individuals and legal entities with which it will be involved, whether as a partner, employee, service provider, supplier, intermediary contractor or any other, in order to mitigate any risk of corruption.

- In order to guarantee the full identity of the natural or legal person, the request for information must be accompanied by:
  - Official identification.
  - Fiscal and real domicile.
  - Articles of Incorporation.
  - Identification of partners or similar within a company.
  - Application for official documents such as business licenses.
  - Trademark registration.
  - Tax records.
  - Bank references or any other reference that allows us to identify the person or the beneficial owner,
  
- The required identification documents will be different for individuals and legal entities. In case of being a natural person, the following will be requested:
  - Official Identification (INE) in case of being Mexican.
  - In case of foreigners, certificate of residence, official identification of your country and passport.
  - Other documents may be presented to prove identity, provided they have been issued by a governmental authority, have adequate guarantees of authenticity and include a photograph of the holder.
  
- In case of being a legal entity, they must request those public documents that prove its incorporation, among them:
  - Company name.
  - Address.

- Identity of its representatives.
  - Elements to corroborate that its corporate purpose corresponds with the invoicing issued.
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- The information will be collected with the intention of knowing the nature of the business or professional activity of the partners, service providers, suppliers, contractors, among others, and must be registered prior to the beginning of the business relationship.
  - Likewise, continuous monitoring measures must be applied throughout the business relationship, in order to ensure that the operations carried out coincide with the knowledge of the client and its business profile.
  - Grupo Mexico S.A.B. de C.V. reserves the right to enter into commercial agreements with any third party that as a result of the Due Diligence does not accredit to carry out operations under ethical standards, and opposes to participate or provide the information requested during the process.
  - Grupo Mexico S.A.B. de C.V. will take the necessary actions to promote compliance with the obligations established in this Policy.

#### **4.7. CONFLICT OF INTEREST**

- This is understood as the situation in which the interests of a person, his family or third parties related through affective, personal or business ties, compromise the decision making process or the objectivity of the actions.
- The person suspected of having a conflict of interest shall excuse himself/herself from participating in the particular matter and shall be obliged to report it to the legal and compliance area, as well as to the Human Resources department.

- In the event that direct relatives of employees are hired within Grupo Mexico S.A.B. de C.V., the credentials for the hiring must be justified and, under no circumstances, may there be labor dependence between family members, and the Compliance Officer and the Human Resources Department must be notified of the situation.
- The same applies in the case of de facto or de jure relationships between persons within Grupo Mexico S.A.B. de C.V., which is why it is the obligation of employees or officers of the company to inform the Compliance Officer and the Human Resources Department of any romantic, legal or business relationship that falls under this description.
- It is strictly forbidden for members of Grupo Mexico S.A.B. de C.V. to accept or hold other positions outside the company, provided that such occupations are directly related to their work in the company or that in any way generate a conflict of interest. In case of doubt as to the existence of a conflict of interest, the legal and compliance area will evaluate the situation.

## **5. TRAINING**

- All personnel must familiarize themselves with the contents of this Policy and participate in courses and training sessions on it; failure to do so within the established deadlines will be considered a misconduct and may lead to disciplinary action.
- Training on corruption and its prevention shall be provided at least once a year for employees and collaborators.

## **6. COMPLAINT**

- Grupo Mexico S.A.B. de C.V. has a system for the reception and adequate investigation of irregularity complaints received by the company.

through the Whistleblower Hotline, in each of its divisions. This system ensures the protection of the complainant.

- Staff shall report any violation or potential violation of this Policy.
- Personnel must be guaranteed the freedom to perform their duties without fear of intimidation or threats.
- Grupo Mexico S.A.B. de C.V. does not tolerate retaliation against personnel who complaint in good faith.

## **7. SANCTIONS**

- In case of non-compliance with this policy, sanctions will be applied in accordance with the provisions of the Code of Ethics, the Suppliers' Code of Ethics and the applicable legislation, which may include the following:
  - Call for attention.
  - Suspension of the labor relationship.
  - Termination of the employment relationship.
  - Initiation of legal actions.
- In all cases in which evidence of the existence of an illicit or criminal act is found, Grupo Mexico S.A.B. de C.V. has the obligation to notify the authorities.

## **8. EFFECTIVE DATE AND CHANGE CONTROL**

October 11, 2022