

REVISION CONTROL

REV.	DATE	MODIFICATION	WHO MAKES THE CHANGE
00	February, 2016	Issue of the document	Irma Campos Canul
01	January, 2018	Review of applicable legal terms	Hugo Herrero Hawing
02	July, 2020	Update of the document and comparison with the Compliance Manual with an Anti-Corruption focus.	Francisco Torres Quintanar
03	February, 2022	Update of related Policies and Procedures. Update of Responsibilities.	Omar Eduardo Clemente Ascencio
04	September 2023	Responsibilities are added to Senior Management to comply with the ISO 37001:2016 standard, the scope of the Policy is updated, responsibilities are added to the Legal Department, the positions of the personnel involved are updated and in the reference documents section foreign law is added.	Jonathan Enrique Casanova García
05	August 2024	<i>Policy responsibilities and authority levels are updated</i> <i>Anti-bribery policy controls are added and updated.</i> <i>Records are delimited for the analysis of financial and non-financial risks</i> <i>The ethics hotline server is updated</i>	<i>Jonathan Enrique Casanova García</i>

Note: Content modified or updated in the last revision is presented in color *Dark Blue, Cursive*.

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1. OBJECTIVE:

Clearly establish the standards of conduct to which all collaborators must adhere, including all hierarchical levels, at the service of Marinsa, as well as its Business Partners (suppliers, contractors, clients, consortium companies), regarding the interrelationships for all activities and actions related to the provision of our services, actual or potential conflict of interest, associated with gifts, advantageous conditions, salaries, trips, commissions, direct or indirect request or acceptance of any payment in any form or any other type of compensation to influence a business decision, to ensure fair competition in the market and in accordance with good international practices to prevent corruption and bribery.

2. SCOPE:

This policy is applicable to all onshore and offshore personnel at the service of Marinsa and other interested parties.

3. POLICIES AND/OR PROCEDURES INVOLVED:

ISO 9001:2015 Quality Management System.

ISO 14001:2015 Environmental Management System.

ISO 37001:2016 Anti-Bribery Management System.

ISO 45001:2018 Occupational Health and Safety System.

MAN-CUM-001 – Compliance Manual with Anti-Corruption focus.

COD-CUM-001 Code of Ethics.

COD-RCI-001 Code of Conduct.

Integral Policy Marinsa de México

Foreign Corrupt Practices Act of the United States of America (United States of America's Foreign Corrupt Practices Act or "FCPA").

UK Bribery Act.

General Law of the National Anti-Corruption System – sanctions – art. 52 and 53.

The Brazilian Anti-Corruption Law - Law no. 12,846/13.

MAN-RCI-001 Internal Control Manual.

POL-CHU-005 Labor Relations Policy *Administrative staff*.

POL-CHU-012 Offshore Labor Relations Policy.

PRO-CUM-001 Procedure for making complaints.

FOR-SGI-005 Matrix of Interested Parties.

4. RESPONSIBILITIES AND LEVELS OF AUTHORITY:**Senior Management (Directors and Managers)**

- Ensure that this policy is established, implemented, maintained and reviewed at appropriate intervals to manage anti-corruption and anti-bribery risks.
- Actively participate in the application of controls to mitigate risks of corruption and bribery with their work teams.

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- Provide all resources for compliance with this policy.
- Promote ethical conduct through your leadership.
- Provide the necessary time to personnel under your line of command to receive training on issues related to anti-bribery, anti-corruption and the use of reporting mechanisms.
- Promote internal and external communication of this policy to interested parties such as collaborators, clients, suppliers, among others.
- Ensure that no member of the organization will suffer retaliation, discrimination, or disciplinary measures for reports made in good faith or based on a reasonable belief of a violation or suspicion of a violation of this policy, or for refusing to participate in bribery even if such refusal may result in a loss of business for the organization.

Investigation Team.

- Investigate each specific case and present the results to the Ethics Committee.
- Make recommendations for actions based on internal regulations and this policy to prevent any act of corruption, bribery or lack of business ethics.
- *Carry out the research in accordance with the times established by the Ethics Committee.*
- *Investigate confidentially to avoid information leaks.*

Ethics Committee.

- Evaluate the results of the investigations of the complaints submitted on the Ethics Line.
- Determine action plans to mitigate acts of corruption, bribery or breaches of business ethics.
- *Determine appropriate incentives and punishments for collaborators and third parties due to their degree of adherence or violations, as the case may be, of this Policy.*

Management systems and Internal Control Manager

- Implement the necessary control measures to guarantee compliance with this policy.
- Evaluate preventive and corrective control actions, related to compliance with Marinsa's anti-corruption policy, through the process of risk identification and evaluation of internal controls.
- Serve as Technical Secretary of the Ethics Committee, assigning the investigation team for complaints received through the Ethics Line.
- Coordinate the execution of anti-bribery and anti-corruption training for all staff *Onshore and Offshore* from Marinsa.
- Integrate the activities related to maintaining Marinsa's anti-bribery and anti-corruption pillars into the Annual Internal Control Work Plan.
- *Report the indicators of the ethics line to the Ethics Committee.*

Specialist of Internal Control.

- Monitor compliance with the controls documented in this policy.
- Advise critical processes in the implementation of effective controls to prevent corruption and bad business practices with an ethical approach.
- Evaluate preventive and corrective control actions, related to compliance with Marinsa's anti-corruption policy, through the process of risk identification and evaluation of internal controls.

- Provide training to all levels of the organization on Anti-Corruption and Anti-Bribery.
- *Follow up on the action plans established by the Ethics Committee.*

DirectorLegal/ Compliance Officer:

- The Compliance Officer is the Corporate Legal Director who has the authority to apply and authorize this policy and is independent of Marinsa's organizational structure.
- Manage the gifts and hospitality received to verify that they are reasonable in origin, cost, frequency and quantity.
- Detect if someone within the organization has failed to comply with the guidelines applicable to gifts and hospitality, he will report these behaviors *to the* Human Resources and *Administration Manager* to apply the corresponding sanctions.
- Advise the company in legal contexts applicable to acts of corruption and bribery.
- He will always opt for the company's benefits if you someone are involved in the violation of the controls documented in this policy.
- Provide legal support to collaborators who are not involved in corruption and/or bribery practices.

Internal Corporate Audit Manager

- Audit compliance with anti-corruption procedures, including the review of expenses for operations in which there is interaction with public officials.
- Report acts of fraud, corruption and/or bribery detected in reviews carried out in accordance with your Annual Work Program.

Human Resources and Administration Manager

- Apply sanctions in accordance with POL-CHU-005 and POL-CHU-012 of Human Capital to non-compliance with this Policy.

5. CONTROLS:**GENERAL**

- We do not offer, accept or request gifts or entertainment, if they are understood or appear to be understood, as an obligation or a bribe. Bribery is strictly prohibited for any worker or representative of Marinsa.
- We do not offer, promise, pay or authorize payments, directly or indirectly, to influence the decisions of any government official, authority or any other third party.
- We do not offer, accept or request gifts or hospitality in exchange for granting any advantage or ignoring any procedure, in favor of or against a third party.
- We do not offer, accept or request gifts or hospitality when a decision is pending or the judgment of a third party may be affected.
- Under any circumstances we receive, on behalf of the company, cash or its equivalent.

- Before accepting gifts and hospitality, we verify that they are reasonable in provenance, cost, frequency and quantity.
- We reject all gifts or hospitality that do not comply with the parameters established in this policy.
- Any Employee who reports a matter in good faith will not suffer any form of retaliation or prejudice as a result of making the report.
- Count and respect the *financial controls* to verify that *company resources* are not carried out for an inappropriate purpose;
- Ensure by those responsible that the books and accounting records accurately reflect the disposal of *resources*.
- Disseminate this policy to all personnel *onshore, offshore or person who performs work on behalf of Marinsa, as well as any interested party whether supplier, contractor or clients of the company.*
- Effectively train executives, associates and, when appropriate, third parties to prevent corruption and bribery *through the compliance policies and procedures that the company has in place.*
- Perform control tests by Internal Audit *Corporate to: critical suppliers of the company, hospitality expenses and controls related to compliance with the company's financial statements* to verify compliance with anti-corruption procedures, including the review of expenses for operations in which there is interaction with public officials.
- Carry out processes *due diligence for the registration of national and international suppliers in the company system* and to third parties *with which Marinsa carries out commercial/strategic alliances.*
- *Establish controls for the registration of national and international suppliers to ensure prior to registration in the SAP system that they comply with the company policies on preventing corruption and bribery.*
- Ensure periodic updating and, if necessary, reviews and adjustments to this policy and the procedures related to it as appropriate, including any modifications in response to any legal, regulatory or industry changes, as well as violations of the Anticorruption Policy *and Anti-bribery;*
- Determine the appropriate incentives and punishments for collaborators and third parties due to their degree of adherence or violations, as the case may be, of this Policy.

ANTI-BRIBERY POLICY

Bribery can be described as the giving or receiving by a person something of value (usually money, a gift, loan, reward, favor, commission or entertainment), *to induce* or reward inappropriate *favours* for obtaining business or any other benefit.

Bribery can take place when an inappropriate payment is made by or through a third party. Bribes and kickbacks may, therefore, include, but are not limited to:

- Unjustified gifts and entertainment, excessive or inappropriate travel and accommodation expenses.
- Payments, whether by employees or business partners, such as agents, intermediaries or consultants;
- Other “favors” provided to public officials or clients, such as entering into contracts with a company owned by a family member of the public official or client; and
- The use without compensation of the company's services, facilities or property.

No collaborator of Marinsa is allowed to pay, offer, accept, or receive a bribe or any form of gratuity. You should never:

- Attempting to induce a public official, whether local or foreign, to do something illegal or unethical.
- Make any payment to an individual if you know or have reason to suspect that all or part of the payment may be given to a public official. Accordingly, you should be careful when selecting third parties, such as agents and consultants.
- Offer or receive anything of value as a “quid pro quo”¹ to obtain business or the award of contracts. Bribery of “public officials” is a serious matter, but bribery of those working in the private sector is also often illegal so national laws and those applicable to the country where the company is established must be considered.
- Any gift or entertainment offered to or by an Employee must comply with applicable local policy.
- Establish an unregistered fund (“illicit fund”) for any purpose.
- In any way, use illegal or inappropriate means (including bribes, favors, blackmail, financial payments, incentives, secret commissions or other rewards) to influence the actions of others; or offer anything of value when you know it will be against the rules of the recipient's organization for you to accept.
- Making a false or misleading entry in financial records.
- Act as an intermediary for a third party in the request, acceptance, payment or offer of a bribe or illegal commission.
- Do anything to induce, assist, or enable someone else to violate these rules.
- Ignore, or fail to report, any suggestion of a bribe. In addition to complying with the specific prohibitions of this Policy, Employees must exercise common sense and judgment in assessing whether any arrangement could be perceived as corrupt or otherwise inappropriate.

¹ Latin expression that means 'one thing for another' and refers to a mistake that consists of taking one thing for another or one person for another.

- Hire an agent, consultant, or other intermediary if you have reason to suspect that they will make payments of bribes on behalf of any member of the company.
- Allow any third party that is hired to make, offer, solicit, or receive inappropriate payments on behalf of the company.
- Enter fees and expenses paid to third parties without proper justification *as it could represent inappropriate payment for illegitimate services.*
- Alter or allow the alteration of accounting records. Employees must adopt appropriate procedures to ensure that their arrangements with third parties do not expose them to liability under any applicable anti-corruption laws.

COMPLAINT LINE – Ethics Line.



The DIRE system (Intelligent Responsible and Ethics Reporting) better known as the ethics line It is a tool to report acts of corruption, bribery, abuse of power, collusion with suppliers and among other bad practices in business ethics. This tool must be disseminated to all personnel serving Marinsa, suppliers, commercial clients and other interested parties.

Complaints may be made through the following means:

- **Website:**
<https://linea.sistemadire.com/LineaDenuncia/Cliente/045004AC04DA04F1045004AC04C30450045004AC04F10633045004C304500508>

a) Matters that may be reported under the Whistleblowing Policy include:

- | | | |
|--------------------------------|---------------------------------|-----------------------------|
| 1. Workplace Harassment | 7. Improper use of assets | 15. Consumption of drugs |
| 2. Bribes | 8. Retaliation | 16. Authority abuse |
| 3. unfair competition | 9. Favoritism | 17. Threats |
| 4. Theft of items | 10. Falsification | 18. Discrimination |
| 5. Workplace sexual harassment | 11. Bad attention | 19. Inappropriate States |
| 6. Conflict of interests | 12. Money laundering | 20. Hidden Expenses |
| | 13. Falsification of Identities | 21. Defamation |
| | 14. Nepotism | 22. Confidential disclosure |

These are declarative but not limiting.

These complaints will be managed by *WILL SAY* and channeled to the Ethics Committee for immediate attention in accordance with the established procedures of the Committee. This includes all matters that could have an adverse impact on the reputation of Marinsa or *companies belonging to the same corporation*.

6. IDENTIFIED RISKS:

For our organization it is important to have identified the main risks for Corruption and Bribery mainly; this does not minimize the impacts on the company of other categories of risks. For this we document the identified risks:

- Influence peddling for commercial relationships for the particular benefit of internal or external people.
- Do not report acts of corruption observed in the exercise of the company's daily activities.
- Loss of documents or alteration of information.
- Hiring of personnel without compliance with hiring requirements.
- Altered payroll payments.
- Linking commercial relationships without the application of "Due Diligence" prior to the commercial relationship.
- Diversion of funds.
- Verification of disallowed expenses.
- Contracts acquired under negotiations that involve unfair competition.
- Image and reputational damage to the company.
- Loss of credibility in the industry and with clients and suppliers.
- Leaking of strategic information of the company.
- Loss of contracts.
- Commercial relations with companies related to politically exposed people.
- Do not approve Due Diligence processes requested by clients or business partners.
- Penalties for falsifying or not declaring relationships with politically exposed persons.
- Disqualification of bidding processes due to unattended red flags or without evidence.

For more information you can consult the FOR-RCI-004 Financial Risk and Control Matrix, in which you can carry out an analysis and evaluation of the risks *financial* considered by Internal Control, *as well as FOR-PRCI-003.01 Matrix of risks and opportunities for an analysis and evaluation of non-financial risks considered by Management Systems*. You can request a review of risks and controls of your process with the Internal Control team.

7. CONSEQUENCES OF NON-COMPLIANCE:

Violating these regulations could be classified as a crime prosecuted and sanctioned by our Mexican law and by foreign regulations, which may result in significant legal sanctions, both for the company and for you

personally (including substantial fines and imprisonment), and significant damage to the company's reputation.

Failure to comply with this Policy may subject Employees to disciplinary action up to and including dismissal; however, in more serious cases, criminal or criminal actions may be taken depending on the country of application. For internal issues, the disciplinary measures documented in POL-CHU-005 Onshore Labor Relations Policy or POL-CHU-012 Offshore Labor Relations Policy will be applied.

8. ANNEXES.

N/A.