



**Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.**


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**Objective:**

To establish and promote the value of integrity as the cornerstone of Grupo Rotoplas' corporate culture, oriented towards sustainable business development. Through the Integrity, Anti-Corruption, and Conflict of Interest Policy, all Grupo Rotoplas collaborators are permeated to carry out operational and administrative activities in compliance with the principles and guidelines of global anti-corruption laws and regulations, promoting legality, honesty, and transparency.

**Scope:**

This Policy applies to:

- \* All Grupo Rotoplas employees and its subsidiary companies;
- \* Directors, Vice Presidents, and members of the Board of Directors;
- \* All intermediaries and third parties acting on behalf of the Company, including persons or companies subcontracted by them.

**Description:**

The Integrity Policy declares the organization's commitment, at all levels, to prevent, report, and eradicate illicit practices of any kind and violations of applicable regulations. Grupo Rotoplas makes tangible efforts to ensure the exercise of due control, surveillance, and supervision in its operations, which allow transparency in commercial relationships and provide confidence to clients and suppliers, in compliance with the law and reaffirming its responsibility to society.

Grupo Rotoplas is subject to national and international laws that prohibit corruption and bribery. As the Company operates in different jurisdictions, including the United States of America, it is obliged to comply with the Foreign Corrupt Practices Act (FCPA), the General Law of Administrative Responsibilities of the United Mexican States, and similar anti-corruption laws in other countries where we have operations and/or commercial relationships.

This policy is aligned with Grupo Rotoplas' Code of Ethics and Conduct, developing in greater depth the guidelines related to anti-corruption practices. Collaborators who have contact with public officials, manage relationships with third parties or intermediaries, safeguard accounting books and records, and establish relationships with customers and suppliers, must comply with its content.



## Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.

### Terms and Glossary

**Compliance Area:** For the purposes of this policy, it is composed of the functional departments of the company, such as Legal and Compliance, Controllershship, and Corporate Security, who, by mandate of the Ethics Committee of Grupo Rotoplas, will be authorized to manage matters related to regulatory compliance and the Company's obligations.

**Customer:** A natural or legal person who acquires any goods or services.

**Code of Ethics and Conduct of Grupo Rotoplas (Code):** An internal regulatory instrument authorized in a Board of Directors meeting on August 10, 2015, which promotes action with ethical principles and constitutes the corporate culture for the development of Grupo Rotoplas' activities and operations.

**Ethics Committee (Committee):** Internal control body that determines the actions that the Corporate Governance of the company has established to maintain and promote a culture of integrity at all levels of the organization. Grupo Rotoplas displays a high, visible, and sustained commitment through the Ethics Committee to building a common standard of behavior and conduct among its employees, partners, and related third parties.

**Company:** Grupo Rotoplas S.A.B. de C.V. (Grupo Rotoplas)

**Confía Rotoplas:** Automated reporting system to report unethical behavior or irregularities that Grupo Rotoplas employees, customers, and related third parties observe in the workplace and business processes that go against the Code of Ethics and Conduct, its policies, and, in general, the company's interests. Through this service, Grupo Rotoplas manages internal complaints safely, through an internationally certified company in handling confidential information.

**Conflict of Interest:** A situation that arises when personal, financial, or business interests interfere with the ability to represent Grupo Rotoplas and develop a job objectively and impartially.

**Private Corruption:** A situation that arises when a person promises, offers, or grants a gift or any unjustified benefit to directors, administrators, employees, or advisers of a company, association, or foundation to benefit themselves or a third party, to the detriment of that entity. In addition to the director, administrator, employee, or advisor of a company, association, or foundation who, either directly or through an intermediary, receives, requests, or accepts a gift or any unjustified benefit, to the detriment of that entity.

**Public Corruption:** A situation that arises when a director, administrator, employee, or adviser of a company, association, or foundation promises, offers, commits, pays, lends, or in any way transfers things of value to a Public Official with the aim of obtaining an undue advantage.

**Due Diligence:** Analysis of the financial and commercial activities of a third party or intermediary (whether a company or a natural person) in relation to an activity or commitment with the Company, which involves the collection, analysis, and interpretation of financial, commercial, legal, and market information to identify and evaluate non-technical risks (including integrity and reputational risks).

**Public Official:** Any employee, official, or person acting in an official role for a local, federal, or national government, department, agency, or organization, a public international organization (such as the World Bank, the UN), or a government-controlled company; any member of a royal family; any member of a political party; any candidate for public office; or any person nominated for any position described above. Public officials can be part of any executive, legislative, judicial, or autonomous constitutional body.



## Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.

Hospitality and/or Gift: A type of gift that is given in the form of attentions, including but not limited to:

- \* Meals;
- \* Hotel rooms or other accommodations;
- \* Transportation for local and long-distance trips; or
- \* Recreation (for example, passes and tickets to theater and sporting events).

Integrity: A value recognized in the Rotoplas Group Code of Ethics and Conduct as a pillar for the development of the business and its sustainable strategy. Acting with integrity involves communicating and expressing oneself with honesty and transparency, fulfilling commitments made, generating trust, and showing respect for others and ourselves. The above results in professing consistency with what we think, say, and do.

Irregularity / Unethical Conduct (non compliance): Action or omission that results in a breach of the legal and ethical norms that govern this company, namely: Internal Work Regulations, Code of Ethics and Conduct, Rotoplas Group Policies, and applicable legal regulations in each country. The detection or reporting of a non compliance obliges the Rotoplas Group Ethics Committee to: i) classify the risk and, depending on the severity of it, the possible commission of a crime, ii) transparent the information at its disposal, favoring the activation of internal protocols, and, where appropriate, the intervention of the corresponding authorities.

Policy: Rotoplas Group Integrity, Anti-corruption and Conflict of Interest Policy.

Supplier: Any natural or legal person, including their legal representatives, employees, and joint and several liabilities, who sells or rents any type of goods or provides services to the Company.

Gifts: anything of value given to demonstrate preference, honor an occasion, or have a gesture of goodwill, for which the recipient does not give anything in return or pays the fair market value. A gift may be a tangible or intangible benefit, including but not limited to:

- \* Cash;
- \* Company promotional items;
- \* Loans (except those granted by financial institutions);
- \* Prizes;
- \* Payment for event tickets;
- \* Gift cards, coupons, or vouchers;
- \* Discounts not available to the general public.

Bribery: The act of giving, offering, promising, soliciting, or receiving anything of value in exchange for an undue benefit or advantage, or as consideration for performing or omitting an act inherent to a public or private function, regardless of whether the offer, promise, or solicitation is for oneself or for a third party, or in the name of that person or on behalf of a third party.

### Objectives of Internal Control

- \* Financial Reporting - through this Policy, financial resources are protected from detriments.
- \* Operations - through this Policy, the effectiveness and efficiency of operations are protected, with ethical principles and institutional values prevailing to ensure business continuity.
- \* Compliance - through this Policy, compliance with norms, laws, and regulations affecting the organization is protected.

### General declaration and prohibitions

Grupo Rotoplas states that all operations related to its business are conducted under the principle of integrity. Individuals within and outside of Grupo Rotoplas recognize that no practice contrary to applicable laws and regulations is tolerated or justified, regardless of its purpose. Under this declaration, institutional values and professional ethics are prioritized over obtaining results that could benefit the company illicitly.



## Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.

Grupo Rotoplas does not tolerate the achievement of commercial, economic, productive, or financial results through methods that violate laws, involve dishonest acts, or violate the Code of Ethics and Conduct (breaches of integrity).

All employees, customers, suppliers, business partners, subcontracted personnel, and third parties directly or indirectly related to the company must refrain from soliciting, offering, facilitating, authorizing, and/or giving money, gifts, attentions, favors, or courtesies to customers, suppliers, public officials, company representatives, and any person, directly or indirectly; and in general, must refrain from granting or receiving any resource that may have (non-exhaustively, but not limited to the following consequences:

- a) Creating an obligation and/or commitment to facilitate and/or receive preferential treatment;
- b) Creating an obligation and/or commitment to be selected as a supplier and/or customer;
- c) Creating an obligation and/or commitment to acquire a tender, contract or job offer;
- d) Receiving confidential information and/or trade secrets;
- e) Affecting and/or compromising the company's operations.

Grupo Rotoplas does not promote, accept, or cover up any illegal act or conduct during the development of its business operations.

The golden rule when a Rotoplas customer or supplier intends to offer hospitality and/or a gift to a Rotoplas collaborator will be to say "Thank you, but no thank you." However, when the situation warrants it, certain types of hospitality and gifts may be accepted, as indicated below.

All employees, customers, suppliers, business partners, subcontracted personnel, and third parties directly or indirectly related to the company embrace the commitment to prevent, reject, and report any illegal act or conduct. This pact of honesty and transparency strengthens a commercial bond based on mutual anticorruption objectives.

All employees, customers, suppliers, business partners, subcontracted personnel, and third parties directly or indirectly related to the company are recognized as anticorruption allies, by signing the acknowledgment of receipt and reading of the Code of Ethics and Conduct, which reaffirms the commitment to comply with this policy.

It is prohibited to offer, promise, authorize or receive, directly or through a third party, an economic gift or anything of value with the intention of interrupting, altering, distracting or obstructing the company's due diligence.

It is prohibited to pay, directly or indirectly, in cash or with anything of value to a public official (national or foreign), candidate for an elective position, member of a political party, or anyone who claims to be part of a public organization in order to obtain or retain a contract or tender, secure a commercial advantage, or engage in illicit business.

It is prohibited to make payments to reduce response time or facilitate procedures before a government agency such as: issuance of permits, cancellation of administrative sanctions, processing of documents or resolutions, etc.

Grupo Rotoplas has a confidential reporting mechanism called "Confía Rotoplas" to report irregularities in business processes, operational non-compliances, and any illicit conduct, which can be found at the following site: <https://rotoplas.com/sustentabilidad/code-of-ethics/>

Every act of covering up any illicit behavior is considered complicity.

Grupo Rotoplas entrusts the Ethics Committee with the task of attracting the complaints received through the Confía Rotoplas channel and giving them timely treatment to ensure that the received information has an



## Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.

impact on internal management to attend and correct operational and administrative irregularities. The Ethics Committee may determine that the report alerts the organization to the likely commission of a crime. In this case, it must activate the corresponding protocol and collaborate with the authority in the collection of information and clarification of facts.

No employee, customer, supplier, business partner, subcontracted personnel, or third parties directly or indirectly related to the company who use the "Confía Rotoplas" reporting mechanism or authorized internal escalation channels to report unethical acts will be subject to retaliation.

### Facilitating Payments

Grupo Rotoplas strictly prohibits offering, promising, or authorizing the payment of any type of bribe and facilitating payments (sum of money or thing of value), in favor of any third party (customers, suppliers, public officials, etc.), under the following assumptions:

- a) To influence a business outcome;
- b) To involve the direct or indirect participation of a third party who will offer, promise, or make a payment to another customer, supplier, public official, etc.;
- c) To expedite a routine governmental procedure, action or omission.

### What is a facilitating payment?

A facilitating or speed payment is a small payment made to expedite or speed up the execution of a routine governmental action.

Some examples include the provision of police protection, telephone service, electricity or water supply, loading and unloading of cargo at ports, exercise of audits and inspections, transit of goods through the country, among others.

### General Compliance Requirements

Due to the international scope of the business, public officials may request payment in exchange for expediting or completing one of their routine responsibilities. While these facilitation payments may be permitted under certain anti-corruption laws such as the FCPA, they are prohibited by Grupo Rotoplas and most local anti-corruption laws.

If a public official requests a facilitation payment, bribe, or gratuity, it should be reported to the responsible leader of the affected area and escalated to the company's Ethics Committee. Such illicit requests that endanger the safety of Grupo Rotoplas employees are considered extortion.

### What should I do if a payment of extortion was made?

If an extortion payment was made and there was no prior advice or escalation of the irregularity to the Ethics Committee as described above, it should be reported to the Ethics Committee as soon as possible through the authorized reporting line "Confía Rotoplas". This channel serves not only to report policy violations but also to raise doubts or document possible violations of the law and the company's code.

### Conflict of Interest

A conflict of interest occurs when the personal interest of an employee, their family, or related third parties interferes in any way with the interests of Grupo Rotoplas. It is expected that we dedicate our talent and best effort to the company and hold a sense of loyalty towards it.

Some common examples of conflicts of interest that should be avoided are:

- ✦ Providing advice to a company that competes with Grupo Rotoplas;



## Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.

- \* Awarding contracts to obtain goods and/or services to businesses of family members or friends;
- \* Avoid reporting violations to this Policy because the offender is a friend or relative;
- \* Initiating romantic relationships between a superior and a subordinate or coworkers who are in the same reporting line.

In no way can those who work at Grupo Rotoplas have businesses dedicated to the commercialization, distribution, transportation or transformation of our products or services.

No direct family member or political relative of a collaborator may be a supplier of goods at Grupo Rotoplas. If that were the case, to sell the product, it must be approved by the Ethics Committee and/or the Board of Directors.

Grupo Rotoplas seeks to keep its operations free of conflicts arising from its personnel's unfair practices. Grupo Rotoplas personnel must avoid situations that give rise to conflicts of interest between personal interests and Grupo Rotoplas or its subsidiaries' interests. These situations must be reported directly to the Ethics Committee.

All employees of any of the Grupo Rotoplas companies will avoid all activity, interest or relationship with companies or individuals that may create conflicts of interest while they perform their work. Every collaborator will avoid financial involvement or other involvement with a supplier if such action can influence or appear to influence the collaborator in question in the performance of their duties with Grupo Rotoplas.

It is the obligation of everyone working at Grupo Rotoplas to notify their immediate boss if they have family members who are owners of businesses that are or intend to be suppliers or customers of our company. The immediate boss must notify the Legal and Compliance Area.

Any pre-existing conflict of interest must be reported to the Ethics Committee, who will determine the impacts and formalize its treatment to minimize and/or nullify the risks.

What should I do if I detect a conflict of interest? Conflicts of interest can be detrimental to employees or the Company. Employees must avoid them and, if they consider being facing one, report it through any of these instances: i) immediate leader of the involved area; ii) Human Capital Area, iii) Legal Area; iv) Compliance Area; or v) Ethics Committee through the Confía Rotoplas line.

In some situations, the conflict of interest may be acceptable as long as it is communicated through the instances mentioned above to allow the implementation of the controls that best suit the company. This determination is the responsibility of the Company's Ethics Committee.

Leaders with managerial, supervisory, and oversight levels of Grupo Rotoplas must ensure that collaborators are aware of the need to report any real, potential, or apparent conflict of interest to the Human Capital, Compliance, or Legal team. Conflicts of interest and any necessary measures to mitigate them must be recorded in writing and archived in a central database guarded by the Ethics Committee.

### Family Relationships

Family members include spouses, partners, parents, uncles, children, nieces, siblings, cousins, and the same levels with political relatives.

It is anticipated that in an organization as large as Grupo Rotoplas, family members may be collaborators for competing or supplying organizations before Grupo Rotoplas hires the family member. Under these circumstances, the Human Capital Area would review the inherent conflict of interest.



## Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.

Therefore, such collaborators must exercise special care in all decisions they make for the best interests of Grupo Rotoplas and not for their own interests or those of their family members.

When a collaborator must perform surveillance, supervision, audit, or control work over an area in charge of a family member, they must inform their superior of such a situation, to be replaced in that responsibility

Collaborators may request or accept loans or guarantees for payment of their obligations from Grupo Rotoplas for themselves, but they cannot request or accept loans or guarantees from suppliers or related businesses for themselves or their family members (except from banks). In all cases, they must promptly inform their supervisor of any such offers from competitors and suppliers, even if they are rejected.

Consanguineous or indirect relationships can be carried out within the company, as long as the following guidelines are respected:

- \* Those who are direct or indirect relatives will have to collaborate in different directions or locations without direct hierarchical dependence, with prior authorization from the Director of the corresponding area and the Director of Human Capital.
- \* Those who decide to have a formal romantic relationship must make it known to their immediate superior and so on, up to the Director of the area and the Director of Human Capital, in order to make decisions that do not affect the work environment.
- \* If the relationship culminates in marriage or a common-law union, those involved will go to their immediate boss and he/she will go to the Director of the area, so that together with the Director of Human Capital, they can make the decision to relocate one of them (if possible), or for the couple to decide who will stay in the company.

### Management of Third Parties and Intermediaries

The Code prohibits the use of third parties or intermediaries to manage acts of corruption through undue payments. In this sense, before dealing with them, collaborators must ensure that their will and reputation are aligned with the Code and Grupo Rotoplas policies, which implies carrying out a prior due diligence process.

Some examples of third parties or intermediaries for the purposes of this policy may include, but are not limited to: distributors, consultants, agents, commission agents, sales representatives, managers, customs agents, real estate agents, etc.

Third parties or intermediaries shall be subject to a due diligence process in accordance with this policy when, for example:

- \* They receive a commission, payment for obtaining a successful result, or an advance payment;
- \* They request that Grupo Rotoplas make bank transfers to accounts that are not in their name;
- \* They request non-habitual or out-of-range discounts on prices of products previously approved by the company's own areas;
- \* They help promote the company's sales and assist in meetings with public officials;
- \* They carry out any kind of governmental interaction for the purpose of expediting business sales (manage licenses, permits, and/or authorizations on behalf of the company).

The Ethics Committee may request at any time to initiate a due diligence process with any third party or intermediary applicable to all business units where these services are to be contracted. All due diligence documentation must be recorded in a central database, as well as subsequent mitigation and follow-up actions.

A proposal for the designation of a third party or intermediary may be rejected under the following conditions:

- \* There is no legitimate business reason for designating or hiring them;
- \* The credentials of the third party or intermediary are not adequate for the purpose of the designation;
- \* The compensation, commissions, or discounts offered are not reasonable considering the scope of the services, market conditions, and the territory in which the services are provided.



## Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.

Third parties and intermediaries that provide services or facilitate the sales of the company must enter into a written contract that includes anti-corruption clauses approved by the Legal department of Grupo Rotoplas. Substantial deviations from the contracts can only be approved by the person in charge of this department.

If a third party or intermediary is discovered or suspected of making a corrupt payment, or is managing or intends to manage an inappropriate Gift or Hospitality, especially to a public official, all payments and/or transactions related to that third party or intermediary must be immediately suspended. The Company's employee will be required to report it to their leader and contact the Human Capital or Legal department, or report the situation to the Ethics Committee through the Confía Rotoplas line.

### Hospitality and/or Gifts

During the course of business activities, it is common to offer certain reasonable courtesies, gifts and hospitalities, which may include recreational activities, accommodation or transportation services. However, Grupo Rotoplas employees should be cautious when offering such attentions to avoid the appearance of a conflict of interest, use of influence or payment of bribes.

Business courtesies that may be acceptable in a commercial setting can also be perceived as unacceptable, or even illegal, if they involve the participation of public officials.

Grupo Rotoplas assumes that our customers and business partners operate under compliance policies and uphold the Code of Ethics and Conduct of this company, avoiding jeopardizing the ability to make objective and fair business decisions.

Grupo Rotoplas employees must adhere to this policy for offering and receiving gifts and hospitalities that relate to their job responsibilities and business development. Additionally, they commit to documenting all hospitalities and/or gifts that they intend to give or receive in a transparent manner in Grupo Rotoplas records before these gifts occur.

Grupo Rotoplas prohibits and considers it unacceptable to solicit or provide gifts and hospitalities to unduly influence any person, including clients or suppliers, public officials, intermediaries, etc. Any type of bribery or inappropriate benefit in return for the activities assigned to an employee by the company is prohibited.

### Allowed Hospitalities and/or Gifts

The golden rule when a Rotoplas client or supplier intends to give a hospitality and/or gift to a Rotoplas employee will be to say "Thank you, but no thank you." However, Rotoplas employees may receive hospitalities and/or gifts when the situation warrants it and with the prior approval of the Legal and Compliance team.

Grupo Rotoplas allows employees to give gifts to external personnel when they are appropriate, considering the type, value, and reason for this attention. In general, reasonable and appropriate gifts can be given in relation to events such as:

- ✦ Recognition of special events for key officials, for example: commemoration of years of business relationship with a supplier;
- ✦ Promotional items offered in gratitude for joint business and collaborations;
- ✦ Souvenirs as part of a visit or meeting;
- ✦ Demonstrations of respect and consideration for existing business relationships and new opportunities.

### Hospitalities and/or Gifts not allowed

The following are listed, enunciatively but not limited to, gifts that Grupo Rotoplas considers inappropriate and unacceptable to be received or given by its employees:

- ✦ Cash;





## Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.

- \* Gifts that could be equivalent to cash (such as gift cards, coupons, checks, credit notes, securities, etc.).
- \* Alcoholic beverages;
- \* Jewelry items;
- \* Electronic devices of any kind (cell phones, tablets, etc.);
- \* Travel or travel discounts for those who manage agency services or similar;
- \* Lottery tickets (to prevent money laundering);
- \* Pets or fauna in general;
- \* Art pieces;
- \* White or firearms;
- \* Gifts with political connotation;
- \* Archaeological pieces.

### Prior approvals for granting hospitalities and gifts

Employees must obtain prior approval from the Legal and Compliance Department to grant gifts to individuals and public officials. If the gift is to a public official, the gift may not exceed the amount of USD \$50 US dollars. (1) If local laws or regulations prohibit or severely restrict the delivery of gifts to public officials, they should not be given.

In cases where the gift is given to a person who does not hold a public position, the maximum amount should not exceed USD \$150 US dollars. Likewise, if gifts are provided on two or more occasions, to the same recipient or team, they may not exceed the amount of USD \$300 US dollars within a period of 12 months.

To learn about the correct way to act regarding these provisions, employees can contact the Legal and Compliance Department or raise their concerns to the Ethics Committee through the Confía Rotoplas channel.

### Rotoplas's hospitality to third parties

Meals and recreational activities may be offered as long as they are reasonable and appropriate according to the circumstances of the business relationship. At least one employee must accompany the recipient, and the meal or recreation must be provided transparently and openly, either in circumstances that prescribe that the expense is necessary, for example, a working lunch with clients or suppliers, or visits to cultural events where Grupo Rotoplas is promoted and potential business opportunities are generated.

Travel benefits for third parties related to the company must be closely related to legitimate business purposes and must not involve the recipient's close family or friends. Exceptionally, leaders with a direct or senior position may request a waiver for this particular measure, notifying the Ethics Committee of the uniqueness of the event.

### Prior approvals for hospitalities to third parties

Employees must obtain prior approval from the Legal and Compliance Department if local laws or regulations prohibit or severely restrict the delivery of meals, lodging, transportation, or recreation to public officials. Hospitalities intended for public officials may not exceed the amount of USD \$50 US dollars.

In cases where hospitalities are intended for a person who does not hold a public position, the maximum amount should not exceed USD \$200 US dollars. Likewise, if hospitalities are provided on two or more occasions, to the same recipient or team, they may not exceed the amount of USD \$600 US dollars within a period of 12 months.

### Gifts and Hospitalities Acceptance by Third Parties towards Rotoplas

The golden rule when a customer or supplier of Rotoplas intends to offer a hospitality and/or gift to a Rotoplas employee is to say "Thank you, but no thank you". However, Rotoplas employees may receive hospitalities



## Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.

and/or gifts on exception when the situation merits it and with prior approval from the Legal and Compliance team.

Rotoplas Group prohibits employees from accepting gifts, favors or invitations that are not appropriate given the circumstances of the business relationship, taking into consideration the type, value, and purpose of the courtesy.

Rotoplas Group assumes that its employees do not request or accept any business courtesies that could be a source of embarrassment for the company if made public. Similarly, in compliance with the Code of Ethics and Conduct, there is a refusal to accept gifts from third parties during, or in relation to, the negotiation of a contract or participation in tenders.

Before accepting any gift or hospitality, it should be ensured that it complies with the applicable laws and customs of the business unit and cannot be interpreted as an act of bribery or the delivery of favors. In general, employees may accept a gift or hospitality under the following circumstances:

- \* Without having requested it at any stage of the establishment, development, or conclusion of a business;
- \* Respecting accepted local business practices in nominal value;
- \* Avoiding by any means the appearance of imposing an obligation on the recipient;
- \* Avoiding by any means the interpretation of a bribe or corrupt act;
- \* Respecting applicable laws, Rotoplas Group policies, and the policies of the offering company.
- \* Not in any negotiation process to provide services or new rates to Rotoplas
- \* If the third party offering the hospitality or gift is a sponsor of an event
- \* That the hospitality or gift is for the Rotoplas employee, is non-transferable, and does not involve any family member.

The offering of a business courtesy, gift, or hospitality, with a monetary value exceeding USD \$100, must be accompanied by written approval from the immediate leader and the Legal and Compliance team before proceeding and can only be accepted if it meets the above requirements.

### Records requirements for gifts and hospitalities

All Rotoplas Group employees must maintain accurate books and records of expenses incurred for the acquisition of gifts and hospitalities, as well as keep the receipts that document the correct conduct outside of this policy. In general, the following transparency and legality commitments are established:

- \* Accurately reflecting all commercial transactions and dispositions of goods that have been made for such attention;
- \* Abstaining from establishing or maintaining any undisclosed or unregistered fund or asset;
- \* Abstaining from falsifying any accounting or business record that may hide an expense related to the content of this policy;
- \* Responding fully and honestly to the various information requests and inquiries that the company may require, derived from the development of internal investigations, internal and external audits, special reviews by the Compliance Area or mandates from the Ethics Committee.

To know the correct way to internally record transactions and dispositions of goods, employees can contact their immediate leader, the controller responsible for the business unit, and the Internal Audit area.

### On rejecting gifts or presents

When a member of the organization is the one who intends to receive the gift, object, or attention, and it does not comply with one or more of the established criteria, it should be courteously rejected, and this policy explained, following the courtesy principle of "Thank you, but no thank you".

If due to the circumstances in which it was sent, or its non-acceptance represents an offense to the sender; through a written document detailing what happened, the situation must be notified to the local area of Human



## Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.

Capital and Legal and Compliance. The Ethics Committee will assess exceptional situations and determine the follow-up to the situation; in addition, it will be empowered to request the gift and, if deemed viable, through a specific mechanism emanating from the same committee, involve all personnel involved in the received benefit. In the case of intangible objects, the most relevant actions determined in session by the Ethics Committee will be determined.

### Due Diligence

Due diligence allows for the initial identification of potential legal, commercial, and operational risks, as well as the possible reputational impacts that could materialize as a result of the relationship with the entity in question. The due diligence process must be carried out prior to the signing of agreements or contracts with clients or suppliers, and the review may be repeated during the course of the business relationship.

To comply with the due diligence process, the OFAC sanctions list must be considered, in addition to the list of countries provided by FATF according to its risk classification.

As a fundamental part of due diligence, the following must be done:

- ✦ Develop a record of identification of any operation or interaction with clients or suppliers.
- ✦ Keep the record of identification of clients or suppliers.
- ✦ Keep the record of identification of clients or suppliers up to date, which means that updates of documents and information must be requested once a year.

The information collected must be kept for at least a period of five years from the date of signing the corresponding contracts.

The information must be kept privileged and confidential and must not be shared with any third party unless there is a requirement from the competent authority.

The information and documents that must be included in the identification records are:

- ✦ Articles of incorporation of the legal entity or Official Identification in the case of an individual;
- ✦ In the case of a legal entity or an individual acting through a legal representative:
  - o Power of attorney of the legal representative
  - o Official identification of the legal representative
- ✦ Proof of address;
- ✦ Federal Tax Registry or similar;
- ✦ In the case of clients:
  - o Financial statements for the last quarter;
- ✦ In the case of any client or supplier engaged in financial activities supervised by CNBV or engaged in any vulnerable activity listed by the Federal Law for the Prevention and Identification of Transactions with Illegal Resources:
  - o Declaration signed by the legal representative stating that they are up to date with their obligations before the regulators (CNBV or SAT).

### Transparency

We are committed to transparency and accountability, therefore we maintain reliable, accurate, precise, and complete records and reports. Business records, including financial statements, contracts, and agreements, must be real and accurate.

Therefore, it is important to know what our obligations are:

- ✦ Comply with the established rules for handling, classifying, and transparency of information.



## Integrity, Anti-Corruption, and Conflict of Interest Prevention Policy.

- ✦ Have accurate and reliable business and financial records.
  - ✦ Keep electronic records in an orderly manner with their respective files and records.
  - ✦ Verify the sources of information so that the data used is truthful, timely, accurate, and legal.
  - ✦ Do not falsify, omit, misstate, alter, or hide any information, or misrepresent facts in a record.
  - ✦ Do not participate in another person's efforts to hide, destroy, or alter information.
- Do not conceal information from our leaders, colleagues, peers, or staff under our charge, all our activities must be aimed at fulfilling established business objectives.

### Sanctions

Non-compliance with this Policy may result in disciplinary measures being taken against involved employees, which may vary depending on the seriousness of the breach and may include termination of the employment relationship, and if applicable, a report to the competent authorities.

### Reporting Violations

Grupo Rotoplas employees express an interest in sustainable business success, maintaining the highest ethical standards and anti-corruption principles. When an employee becomes aware of or suspects any illegal, unethical, or inappropriate business activity that constitutes a violation of this policy, the Confía Rotoplas channel will be available. This institutional reporting mechanism can be used to address concerns regarding the points set forth in this document and to prevent acts that could be linked to corruption, allowing the company to take timely action.

There are various channels to assist an employee and provide guidance in case they find themselves under the circumstances and scenarios mentioned above; these are as follows:

- ✦ Leader of the involved area.
- ✦ Leader of another area that the employee trusts.
- ✦ Local representative of Human Capital.
- ✦ Leader of the Human Capital area.
- ✦ Leader of the Legal area.
- ✦ Representative of the Compliance Area.
- ✦ Representative of the Ethics Committee.
- ✦ Direct report to Confía Rotoplas.

The Confía Rotoplas reporting channel is available 24 hours a day through an automated reporting system (phone and digital) with coverage for the company in any business unit and available in 3 languages: Spanish, English, and Portuguese. To learn about the list of phone numbers in each location, seek advice from your Human Capital representative. If you wish to access the internet portal, visit the link:  
<https://secure.ethicspoint.com/domain/media/es/gui/18720/index.html>

Grupo Rotoplas prohibits retaliation against anyone who reports a problem in good faith or participates in an investigation resulting from a violation of this policy. There is freedom to ask questions or raise concerns about a violation of the law or this policy. This system allows for anonymous reports, and any act of retaliation or attempt to limit the use of the channel is considered serious conduct and subject to disciplinary measures, including termination of the employment relationship.