

ANTICORRUPTION POLICY

Developed by: Name: Abraham Jacobo Pineda Position: Sustainability Coordinator	Revised by: Name: Álvaro Gómez Godoy Position: Senior Legal affairs manager Name: Humberto Maya Position: Director of Comptrollership	Authorized by: Name: Mario Romero Position: Administration and Finance VP Name: José Luis Mantecón Position: Sustainability and Institutional Businesses VP
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Objective

The document establishes the necessary principles and guidelines on anti-corruption practices, including the prevention and action on bribery, extortion, accounting fraud, conflicts of interest and any related practice that implies a breach of the legislation, referring to Grupo Rotoplas' employees and third parties acting on behalf of the company.

Scope

Applicable to all employees of Grupo Rotoplas, in their relationship with suppliers, customers, public entities and regulators, as well as the interaction within the teams. It also applies to third parties approved to act on behalf of the company, as well as to members of the Board of Directors.

Description

The policy is based on compliance with international legislation and agreements, such as the Convention for the Combat of Bribery of Foreign Public Officials in International Commercial Transactions (Convención para el Combate al Cohecho de Servidores Públicos Extranjeros en Transacciones Comerciales Internacionales) of the OECD (Organization for Economic Co-operation and Development); as well as the national legislation of those countries in which Grupo Rotoplas operates, as is the case in the United States with the Foreign Corrupt Practices Act (FCPA). It is also aligned with the Code of Ethics and Conduct of the company, to greater develop the guidelines related to anti-corruption practices.

Terms and Glossary

Confía Rotoplas: institutional whistleblowing channel to report acts that go beyond the provisions established in this policy and in the Code of Ethics and Conduct.

Conflict of interest: that situation in which some type of interest or personal or private benefit influences the professional decisions made by a collaborator. The professional decisions of the collaborators must be made in the interest of Grupo Rotoplas and not by personal or private interests that could condition the decision-making capacity of the collaborator.

Corruption: Abuse of any power position, public or private, in order to generate an undue benefit at the expense of collective or individual welfare.

Fraud: practice by which a person is intentionally deceived in order to obtain an unfair or illegal advantage.

Bribery: promise, offer or delivery of benefits or advantages of any nature in which a Rotoplas employee or representative is involved directly or indirectly, in order to influence decisions or obtain benefits of any kind.

Roles and Responsibilities

Chairman of the Board of Directors: responsible for authorizing donations.

Administration and Finance VP: responsible for supervising the performance of the Comptroller's and the Legal affairs Department.

VP of Solutions with Service: responsible for supervising the performance of the Human Capital Management.

Human Capital Director: responsible for the supervision of the Management of Organizational Development and Talent Attraction, as well as the analysis of the cases that breach the Code of Ethics and Conduct and the policies that are classified as of low significance.

Director of the Comptroller's Department responsible for ensuring the regular execution of the annual audit and control processes, which constitutes one of the sources for the identification of breaches of the Code of Ethics and Conduct.

Marketing Director: responsible for ensuring that the sponsorships made by Grupo Rotoplas are consistent with the corporate values, performance of the Brand Office team.

Senior Legal Affairs Manager: Will be responsible for:

- 1) Obtain the annual endorsement by all employees of compliance with the Code of Ethics and Conduct and commitment to its compliance;
- 2) Analyze the reports of breaches of the Code of Ethics and Conduct and the company's policies, which are presented through the *Confía Rotoplas* system, as well as those identified by the Comptroller's area in the internal operational reviews; includes those breaches related to the anti-corruption guidelines. The Legal Manager will evaluate the significance and depending the result the case will be addressed through a different channel.

Management of Organizational Development and Talent Attraction, responsible for the distribution of the Code of Ethics and Conduct among new employees, including the signing of the letter of commitment to this code. It is also responsible for disseminating this policy among all collaborators.

Human Capital Department: responsible for analyzing cases of non-compliance which the Legal affairs Manager has determined to be of low significance, and to create an adequate response; those cases that correspond to members of the area will be solved directly by the Senior Legal Affairs Manager)

Brand Office: in charge of the evaluation and approval of sponsorships, in accordance with corporate values.

Costs Area: in charge of calculating the amounts to be donated, considering the requests of the organizations and the internal guidelines of Grupo Rotoplas.

Institutional Relations Coordinator: responsible for the evaluation of donations, including the nature of the recipient organizations, the management of information, coordination with the cost area and communication to the President of the Council for approval.

Ethics Committee: in charge of analyzing those cases of non-compliance with greater significance and creating the adequate response. It will also be responsible for analyzing and acting to fix those breaches that are identified by *Confía Rotoplas* or the Comptroller's department and that affect the legal affairs team.

The Ethics Committee is composed of: Administration and Finance Vice President, Service Vice President, Sustainability and Institutional Business Vice President, Director of Human Capital and Senior Manager of Legal Affairs.

Guidelines

1. Public Entities and regulators

- Grupo Rotoplas expressly forbids its collaborators from paying or authorizing payments to government officials, political parties and/or candidates, including those that may be destined to obtain a business advantage.
- Grupo Rotoplas' lobbying activities will be framed within the activities of sectoral organizations and/or privately, but without incurring in payments to obtain favorable resolutions for the company.
- The contribution to political activities by Grupo Rotoplas' employees will always be in a personal capacity and in no case on behalf of the company.
- Grupo Rotoplas adheres strictly to legality, in its operations as a whole and in relation to the different stakeholders.

2. Suppliers and Partners

- Grupo Rotoplas forbids its employees from paying or authorizing payments outside the contractual conditions established with suppliers and distributors, including those that may be destined to obtain preferential conditions. Grupo Rotoplas steps out any tactic that could distort free competition.
- Likewise, Grupo Rotoplas forbids its employees from receiving income and/or benefits from suppliers, competitors or customers. Cases with authorizations by the Board of Directors and/or the Management are excepted; also, the cases of people who have positions in non-profit civil associations, such as educational institutions.

- The company does not approve the exercise of irregular and/or coercive practices by its distributors, so that the commercial relationship is susceptible to be rescinded in case Grupo Rotoplas or third parties detect cases that are verified.

3. Internal Management

- Grupo Rotoplas' employees have the obligation not to accept and to report any practice that contradicts the Code of Ethics and Conduct and as well as this policy, through the *Confía Rotoplas* system.
- In case of having doubts regarding the possibility incurring in non-compliance practices, collaborators should read the Code of Ethics and Conduct and this policy. Ignoring the guidelines set forth by Grupo Rotoplas does not exempt compliance. Every year, the collaborators must sign a certificate of understanding the aforementioned documents and commitment to meet the requirements they indicate.
- Grupo Rotoplas' employees are committed to protect the company's assets, including financial assets, so that it is not illegally and contrary to the guidelines of the Code of Ethics and Conduct and this policy.
- Grupo Rotoplas' assets: furniture and real estate, equipment, tools, vehicles, etc., must not be used for personal benefit or for unauthorized purposes. The sale, rent, donation or disposition of these goods, may be carried out only by authorized persons, and in accordance with established procedures.
- Grupo Rotoplas' employees must look after the interests of the company, avoiding that their decisions may be influenced or conditioned by other types of interests of a personal, family or third-party related nature.
- Regarding gifts and meals that act as business courtesy, employees must ensure that it is not or it does not seem inappropriate, that it is consistent with local laws and practices, that it has been approved by the relevant managers within the company and that it is registered in accounting.
- On the other hand, Grupo Rotoplas establishes as an internal requirement keeping accounting books and records prepared in an accurate and reliable manner.

4. Donations and sponsorships

- Regarding the donations to social organizations, whether economic or in kind, they will follow an internal process of analysis and approval, which ensures their alignment with corporate values and tax regulations.
- The requests for donations made by the organizations to the different subsidiaries of the company and those that the collaborators identify proactively are channeled to the Institutional Relations Coordinator. This in turn oversees managing the organization to provide the necessary documentation and that the Group's cost area calculates the amounts to be donated. Once he has all of this, he informs the President of the Council, who approves the donation. We have an internal Donation Procedure, which details the process.
- Regarding sponsorships, we also seek to be aligned with our corporate values. The evaluation and approval corresponds to the Brand Office team.

Main information sources and references

OECD Convention against Bribery of Foreign Public Officials in International Business Transactions	Inter-American Convention against Corruption
Foreign Corrupt Practices Act, FCPA) (USA)	United Nations Global Compact
United Nations Convention against Corruption	UN Sustainable Development Goals