

**ANTICORRUPTION AND  
INTEGRITY POLICY  
GRUPO TRAXIÓN, S.A.B.  
DE C.V.**

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## 1. INTRODUCTION

At Grupo Traxión S.A.B. de C.V. (hereinafter "Traxión") we seek to do business in an honest and comprehensive manner. In all our business relationships and general interactions with both public and private sector representatives, we conduct ourselves in an ethical and honest manner, free from any form of corruption or bribery.

At Traxión, we comply with the General Law of the National Anti-Corruption System and other laws applicable to bribery of public servants. Violations of anti-corruption and bribery laws may result in the granting of severe civil and criminal penalties to the actors involved, which will be defined by the Auditing Committee, upon recommendation of the Legal Department.

## 2. OBJECTIVE

This policy aims to establish guidelines to ensure that all Traxión Group employees understand and comply with applicable anti-corruption laws, in the way they do business and in all relationships that may arise from it.

This policy is intended to reinforce the values of Traxión embedded in our Ethic's Code.

## 3. SCOPE

This policy applies to the directors, employees, and unionized personnel of Traxión and all subsidiaries of which Traxión has direct or indirect control; as well as to customers, suppliers, and third parties.

## 4. REFERENCES, APPLICABLE DOCUMENTS AND POLICIES

### 4.1. Internal

- Traxión's Code of Ethics
- Prevention and Identification of Operations with Illicit Proceeds Policy (Anti Money Laundering)
- Compliance Policy
- Whistleblower Line Procedure
- Procedure for Complaints, Reports and Concerns of Ethics and the ACMS.

#### 4.2. External

- National Anticorruption System General Law
- Administrative Responsibility General Law.

### 5. DEFINITIONS AND ABBREVIATIONS

Term	Description
<b>a. Abbreviations</b>	ACMS (Anticorruption and Compliance Tax/AML Management System).  AML Anti Money Laundering.
<b>b. Political Contributions</b>	Monetary or non-monetary contributions (e.g., company resources, facilities, or other assets) to support political parties, political party officials, politicians, or candidates for elected office.
<b>c. Anything that is Valuable</b>	It includes any type of benefit, for example: cash, in-kind contributions, product, cash equivalents (gift cards, etc.), loans, gifts, prizes, food, and beverages, travel, entertainment (artistic or sporting events), political contributions, donations (institutional or charitable), job offers, promises of future employment, any type of concession in a contract, product, or service, and the possibility of directly acquiring shares in a company related to the company.
<b>d. Donation</b>	Contribution in money or its equivalent and/or contributions in kind, which pursue a specific purpose. A donation is generally support for charitable purposes or to meet basic human needs, such as a population damaged by a natural disaster.
<b>e. Entertainment</b>	Attend sporting or cultural events, such as tournaments and theater or concert performances.
<b>f. Public or Government Official.</b>	Any official or employee of a government body, elected or in office, at any level, i.e., federal, state, municipal, or local, and representing legislative bodies, agencies, ministries, secretariats, judicial bodies, investigative agencies, organizations. Or, political parties, representatives of political parties or candidates for elected office.
<b>g. Lobbying (cabildeo)</b>	Process by which the company makes its opinion known in any government project or action, with the intention of persuading government officials to act in such a way that the company considers appropriate for its business, through the means that the legislation allows.

Term	Description
<b>h. Bribes</b>	Give, offer, ask, or receive (or any attempt to give, offer, ask, or receive) anything of value for the purpose of directing someone's behavior to obtain or retain a benefit.
<b>i. Compliance Function</b>	It is carried out through the Compliance Officer who has the competence, authority and independence to monitor compliance with the anti-corruption policy and compliance with the requirements of Anticorruption Management System (ACMS).
<b>j. Improper Payments</b>	Receiving, delivering, paying, giving, offering, or promising to give bribes, money, or any other type of value to any person in order to influence any act or decision of a person or to receive a benefit for oneself or for Traxión.
<b>k. Particulars</b>	Any person other than a public official.
<b>l. Gifts</b>	Anything of value or any type of payment given to a person as a symbol of esteem or friendship without expecting to receive anything in return, as long as these do not exceed the maximum amount of \$150 dollars per customer, supplier, business partner, official, and/or private individual..
<b>m. Traveling</b>	Airline tickets, transportation, and lodging.

## 6. RESPONSIBILITIES

Compliance with the Anti-corruption and Integrity Policy is the responsibility of the General Management at Traxión, which will rely on:

### Audit Committee

- Supervise and monitor compliance with this policy through the Corporate Internal Auditing Department.
- Guide Traxión representatives and personnel in general on behaviors that could jeopardize a commercial transaction or any other type of transaction.
- Report cases of non-compliance with this policy to the Ethics Committee and/or the General Management.

### Legal Management

- Assist in the creation of documents on anti-corruption matters.
- Collaborate in monitoring compliance with this policy.
- In case of non-compliance, it will support in defining the corresponding

sanctions for the offender in accordance with internal regulations and, where appropriate, those that correspond to law.

### Compliance Officer

- Be a consultative body of the present policy.
- Collaborate with the Audit Committee in updating training materials so that they are updated.
- Establish and supervise the appropriate measures for compliance with this policy.

### Corporate Human Capital Department

- Disseminate this Policy to newly hired staff and collect acknowledgments of confirmation of knowledge and acceptance of the Policy.
- Annually collect acknowledgments of confirmation of knowledge and acceptance of the Policy from the following personnel:
  - ✓ Presidents of Subsidiary Companies and General Directors,
  - ✓ Directors of Administration and Finance,
  - ✓ Directors and Managers of Operations / Commercial Directions / Sales,
  - ✓ Division and Regional Managers,
  - ✓ Accounting Department,
  - ✓ Purchasing Department, and
  - ✓ All the collaborators of the Group.

### Corporate Purchasing Department

- Annually collect acknowledgment acknowledgment and acceptance of the Policy from the following personnel:
  - ✓ Strategic Suppliers.

### Corporate Comptroller and Tax Department

Report to the Legal Department, Compliance Officer or the corresponding area, as appropriate, any identified deviation that could imply a violation of this policy.

### Traxión Employees

- Comply with this policy, avoiding at all times, any act of bribery or corruption, either internally or externally; for example: it is strictly forbidden to make payments/bribes to fleet coordinators to improperly obtain the assignment of the best routes.

- Resolve doubts or questions about this policy with your immediate bosses or, if necessary, by contacting:
  - ✓ Human Capital personnel of your business unit;
  - ✓ Legal, Compliance Officer, and/or Internal Audit.
  - ✓ Managers from a different area to which the employee belongs.
- Communicate any act that contravenes the guidelines of this policy or report if another employee or superior is forcing them to make or receive an improper payment, and
- Participate in trainings designed to strengthen compliance with this policy.

## 7. GUIDELINES

### 7.1. General

Grupo Traxión prohibits corruption, bribery, and any other related activity, in the way of doing business, both in the private and public sectors, as well as in the internal operation, for their own benefit or in favor of Traxión.

The following is a non-exhaustive list of activities that are not permitted:

### 7.2. Activities that are Not Permitted

#### a) Improper Payments to Government Officials

Traxión directors and employees are prohibited from directly or indirectly giving, offering, promising, or authorizing anything of value to a public official for the purpose of gaining an improper business advantage, influencing business or government decisions regarding any of our activities or otherwise inducing the recipient to abuse his or her official position or power. This prohibition should be interpreted broadly and applies to anyone acting on our behalf, including suppliers, distributors, contractors, consultants, and agents.

#### b) Improper Payments to Particulars

Directors and employees, or any Traxión representative, must not give, offer, or promise (or attempt to give, offer, or promise) directly or through a third party anything of value to an individual with the intent of inducing that individual to assist the company in obtaining an improper advantage.

#### c) Improper Payments to Unions

Company directors must always adhere to established legal procedures in negotiations with unions. It is prohibited to make payments or bribes to unions for any reason. Any doubts or questions related to this point should be specifically referred to the Corporate Human Capital and Legal Departments.

#### **d) Acceptance of Improper Payments**

Corporate gifts and hospitality (to name a few, meals, travel, or entertainment) are a common factor in the business world in many countries. In most cases, business gifts and hospitality are offered as a courtesy and are a way to develop and enhance business relationships. In any case, directors and employees are prohibited from offering and accepting from officials and private individuals:

- Cash or cash equivalents (e.g., gift certificates, stocks, stock options, loans at favorable rates, etc.)
- Gifts or entertainment in order to get or keep a business.
- Gifts or invitations that give the appearance of a conflict of interest or attempt to influence a decision.
- Hospitality that may cause the person offering the hospitality to violate his or her own employer's rules.

Accepting gifts or courtesies of up to an amount equivalent to 150 usd (One hundred and fifty US dollars) is only allowed under the criterion that it does not represent a conflict of interest.

#### **e) Traveling Guidelines**

A Traxión director or employee might invite a government official or private individual for a trip, including air transportation, lodging, and local transportation, provided that the transportation and lodging are:

- For a justified business purpose, such as demonstrating products or services, training, and conferences, or for inspections of company facilities or operations.
- That the expenses adhere to what is authorized in the internal policies of Traxión.
- That the trip does not include friends or family of the guest.
- That the invitation to the trip does not include giving cash as per diem to spend per day.

In order for a director or employee to accept any invitation to a trip of any kind made by a government official or private individual, the employee must obtain authorization from the person ultimately responsible for the corresponding area within Traxión.



#### **f) Donation Guidelines**

The resources destined to promote projects related to environmental care and social or community development, and whose recipients are civil society organizations, will be duly labeled and identified. The company will not use donations as a means to cover up acts of corruption or bribery.

Directors and employees should not offer or give donations to a civil society entity or organization that is intended to influence or induce a member of that entity or organization to use his or her influence to support the company in obtaining or securing an improper or undue advantage.

#### **g) Guidelines for Political Contributions**

No political contributions can be made in representation of Traxión. Nor may you engage in lobbying activities, or those that appear to be so, for your own benefit or that of others, before any government agency or with any public official, if you use the name Traxión..

Any direct or indirect contribution by Traxión to any political party, committee, or candidate for public office is prohibited, even if local regulations allow it.

#### **h) Lobbying Guidelines**

In the right circumstances, the company can get involved in public policies, as long as this action is carried out in a legal and transparent way. Directors and employees involved in these activities should respect the legislative context and laws of the country.

#### **i) Books and Accounting Records**

It is completely forbidden to make false or misleading accounting entries, the omission in the recording of any liabilities, or undisclosed bank accounts; as well as to acknowledge non-existent assets for any purpose.

It is a violation of policy and illegal for any employee to influence or act so that the books and records are not correct. Employees must not participate in or encourage the creation of misleading, artificial, or false records.

#### **j) ACMS (Anticorruption and Compliance Tax/AML Management System)**

This policy is a reference framework for the establishment, review and achievement of anti-bribery objectives of the ACMS.

At Traxión we are committed to complying with the requirements of the ACMS, as well as its continuous improvement.

### 7.3. Training

Traxión's directors and employees will attend training programs on the subject, so that they understand and act in accordance with the policy and, in this way, reduce risks in the face of bad practices.

### 7.4. Complaint and Policy Violation Reporting

Any doubt or report on the application of this policy can be resolved with the direct or immediate supervisor, with personnel from the Corporate Human Resources Department, Compliance Officer or the Ethics Commission or, if applicable, on the Traxión reporting line, where you can make your report confidentially and anonymously through the following number 01 800 6078 737 or at [contacto@traxion.global](mailto:contacto@traxion.global).

Employees will not suffer retaliation, discrimination or disciplinary measures (for example, through threats, isolation, degradation, impediments to their promotion, transfer, dismissal, bullying, or any form of harassment) for: a) refusing to participate in, or rejecting, any activity in respect of which they have judged that there is a risk of bribery that has not been mitigated by Traxión; or b) concerns raised or reports made in good faith or based on a reasonable belief, actual attempted or suspected bribery or violations of this policy or the ACMS (except where the individual participated in the violation).

For more information, please consult the Corporate Legal Department for guidelines, limits, approval flows, and registration requirements for gifts related to the delivery and acceptance of gifts and hospitality.

## 8. AVAILABILITY

All Group Traxión collaborators have the obligation to know and comply with this Compliance Policy, and must participate in the training actions on compliance to which they are summoned.

This Policy is available to all interested parties at [www.traxion.global/integrity](http://www.traxion.global/integrity), employees of Grupo Traxión and its affiliated companies can request it from the

Human Capital Department of their company or from the Compliance Officer of Grupo Traxión.

## 9. SANCTIONS

The sanctions applicable for violations of this Code, for acting contrary to the values and ethical principles of Traxión, as well as not complying with the rest of the internal regulations of the company, may consist of the following:

1. Call for attention or private warning.
2. Administrative act.
3. Suspension of work without pay.
4. Termination of the employment relationship.
5. A penal procedure or legal actions that correspond.

In the event of breaches by authorized third parties that provide a good, service or that have any type of interaction with Traxión and its Subsidiaries, the disciplinary measures that the Company's management considers appropriate in each case must be applied, which may go from the imposition of economic sanctions, temporary or definitive vetoes and the corresponding legal actions.

## 10. LIABILITY / OWNERSHIP

The Corporate Legal Department through of the Compliance Office are the assigned owners of this policy and are mainly responsible for its content, updating and request for approval by Traxión's Corporate Governance.