

**COMPLIANCE POLICY  
GRUPO TRAXIÓN, S.A.B.  
DE C.V.**

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## 1. INTRODUCTION

Grupo Traxión is a leading company in the trucking and logistics industry in Mexico, offering a unique and comprehensive trucking and logistics trucking solution, as well as school and staff transportation services. Traxión includes seven key brands recognized for their leadership and quality in the markets they serve.

This is a Stock Exchange Company with Variable Capital incorporated in accordance with Mexican Legislation. It operates in the Mexican Republic and coordinates continuous services to the United States of America.

Grupo Traxión has a centralized administration, which establishes the guidelines to be followed in all the companies of the Group, established an Anticorruption and Compliance Tax/AML (Anti Money Laundering) Management System, which in an initial stage will have the scope the corporate, although the guidelines and policies established therein, as is the case of this Policy, will be of general application for all the companies that make up Grupo Traxión.

## 2. OBJECTIVE

Grupo Traxión's tax strategy has as its main element compliance with current tax regulations applicable in each of the states of the Mexican Republic in which Traxión carries out its activities, under the principles of responsible taxation, prudence and collaboration with the authorities.

Regulatory compliance with AML laws represents a permanent task at Traxión in susceptible areas, to contribute to the eradication of this crime.

Grupo Traxión considers that these elements are fundamental to its Corporate Social Responsibility Policy and its economic and social contribution to the community.

From this point of view, the following objectives of the ACMS (Anticorruption and Compliance Management System) were established in the Tax Compliance and AML component:

- Promote a culture in the organization oriented towards compliance and zero tolerance for regulatory breaches in Tax / AML matters.

- Ensure through preventive activities, timely detection, adequate supervision, and staff training, a response to the organization's compliance in all its activities and operations with the Tax and AML regulations that apply to it, both Mexican laws as well as internal regulations (all of them, as a whole, hereinafter referred to as "Applicable Regulations"), thus avoiding possible sanctions, economic losses and reputational damage.

### 3. SCOPE

This policy is applicable to Traxión and its Subsidiaries, as well as to third parties that provide a good, service or that have any type of interaction with the Group, such as agents, suppliers, contractors or others that do business with Traxión and/or with any of its subsidiaries and/or affiliates and is mandatory for all officers, directors, employees of the company.

### 4. REFERENCES, APPLICABLE DOCUMENTS AND POLICIES

#### 4.1. Internal

- Traxión's Code Ethics
- Anti-corruption and Integrity Policy
- Prevention and Identification of Operation with Illicit Proceeds Policy (Anti Money Laundering)
- Whistleblower Line Procedure.

#### 4.2. External

- Federation Fiscal Code
- Law on Income Tax
- Regulation of the Income Tax Law
- Miscellaneous Tax Resolution
- Others in Fiscal Matters.

## 5. DEFINITIONS AND ABBREVIATIONS

Term	Description
<b>a. Normative Compliance</b>	Whole preventive tools, which are intended to ensure that the activity carried out by the Group and those who comprise it and act on its behalf do so in accordance with legal regulations, internal policies, the Code of Ethics and any other provision that the company is obliged to comply or has decided to do so voluntarily, as part of its good practices.
<b>b. Controls</b>	Those that must be implemented to take conducive measures for the purpose of managing and controlling the inherent risk to which they are exposed, due to the risk factors and the associated risks.
<b>c. Grupo/ Grupo Traxión/ Traxión</b>	Group Traxión, S.A.B. de C.V. and its subsidiaries.
<b>d. Compliance Officer</b>	Position that they have the competence, authority, independence and autonomy, to monitor compliance with this policy and compliance with the requirements of the Anticorruption Management System (ACMS).
<b>e. Business Units</b>	The subsidiary companies of Grupo Traxión.

## 6. TAX / AML COMPLIANCE POLICY

Grupo Traxión's Tax and AML Policy has as its main element the commitment to comply with the tax and PLD laws applicable to all the places in which Grupo Traxión operates and is subject to them. Grupo Traxión carries out all its activities under the principles of responsible taxation, prudence and collaboration with the tax administration. It is an essential element in the Corporate Social Responsibility of Grupo Traxión and its economic and social contribution to the community.

The Board of Directors, the Corporate Senior Management and each of the Business Units will ensure compliance with this Policy, as well as the corporate values of Grupo Traxión; vision, drive, strength, confidence and teamwork.

## 7. COMMITMENTS

Grupo Traxión establishes the main commitments in terms of compliance through its ACMS are the following:

- Promote knowledge of and respect for the Tax and AML laws applicable to Grupo Traxión, generating a culture of compliance and zero tolerance for non-compliance with said regulations, with the unrestricted support, commitment and leadership of Senior Management, directors and all collaborators with functions of authority.
- Communicate and make managers, collaborators and counterparties aware of the obligation to inform and report behaviors that do not meet the standards of good practices and compliance of Grupo Traxión, enabling an adequate communication channel to that effect that guarantees their independence, as well as the Confidentiality and absence of reprisals for the complainant and the rights of the people investigated.
- Ensure the existence and compliance of a disciplinary system that sanctions conduct contrary to the applicable regulations, ensuring its equitable, proportional and fair application.
- Develop a Compliance Tax/AML Management System that allows identifying, evaluating and managing the risks of non-compliance that may occur in the activities, operations, products and services of the Traxión Group, as well as identifying controls and integrating them into the organization's processes, through internal policies, management rules and action procedures. That this policy serves as a reference framework for the establishment of Tax / AML compliance objectives, as well as to comply with the applicable requirements.
- Provide training and advice to all personnel on matters related to compliance, as well as, when appropriate, to third parties related to Traxión.
- Periodically evaluate the design and performance of the Anticorruption and Compliance Tax/AML Management System, in order to implement the changes and opportunities for continuous improvement that are identified.

## 8. RESPONSABILITIES

The Traxión Group Board of Directors is responsible for establishing the Traxión Policies, ensuring compliance with them. Through its Audit Committee, it adopts the necessary measures for the implementation and supervision of the development and application of this Compliance Policy.

The Audit Committee will ensure the autonomy of the Compliance Officer, ensuring that the Compliance Function has the necessary resources to monitor the operation and compliance with this Policy, through the ACMS and will receive regular information on its activities.

The Audit Committee is the body with autonomous powers of initiative and control designated by the Board of Directors for the supervision of the operation and compliance of the Anticorruption and Compliance Tax/AML Management System, as well as for the dissemination, promotion and supervision of compliance of the Code of Ethics, and of the main policies that develop it, such as the Anti-Corruption and Integrity Policy. It will report to the Board of Directors on the activities carried out both by the Committee itself and by the Compliance Officer. In the exercise of its functions, the Audit Committee will have the support and assistance of the Compliance Officer, the Legal Department and the Internal Audit area, as well as external advisors if necessary.

The Compliance Officer reports to the Legal Department of the Grupo Traxión, and the person in charge reports to the Audit Committee and has the mission of promoting the culture of compliance in Traxión and promoting the implementation, monitoring and compliance with the control models necessary to ensure the main compliance risks that Grupo Traxión faces, with special attention to compliance with the Tax and AML Legislation of the United Mexican States, complying without exception with the rest of the applicable regulations.

The Senior Management and the governing body will serve as a reference so that their behavior and level of compliance with the Compliance Policy, promote its knowledge and observance by all the organization's collaborators. Also they will collaborate in the identification of the compliance risks inherent to their activity, with the support and according to the criteria established by the Compliance Officer.

To achieve the objective of this Policy, each one of the procedures and operational processes in which there is a risk situation of tax compliance or PLD, must be identified and for preventive performance, establish controls and measures relative to ensuring compliance.

## 9. AVAILABILITY

All 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 may request it from the Human Capital Department of their company or from the Compliance Officer of Grupo Traxión.

## 10. CONCERNS OR COMPLAINTS

Any matter related to non-compliance or doubts about how to carry it out should be raised through the complaint line at [contacto@traxion.global](mailto:contacto@traxion.global) and will be channeled to the Compliance Officer.

In the case of an intentional non-compliance, the Compliance Officer will proceed to carry out an investigation, under the ACMS investigation standards, as well as the sanction will obey those indicated by the Anti Corruption and Integrity Policy.

## 11. SANCTIONS

Traxión employees who violate this policy must be subject to disciplinary measures determined by the Company's management, depending on the severity, which may be 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.

## 12. 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 .