

**ANTI-FRAUD, BRIBERY
AND CORRUPTION
POLICY**



GRUPO ARGOS

Investments that transform

1. PRESENTATION

Grupo Argos has adopted the 10th Principle of the United Nations Global Compact, which states that “businesses should work against corruption in all its forms, including extortion and bribery.”

In line with the above and with Grupo Argos' commitment to integrity, which means acting at all times in responsible, honest, upright, serious, and transparent manner, and in accordance with applicable regulations a Fraud, Bribery, and Corruption Risk Management System (hereinafter SARFSC) has been designed to establish control measures aimed at preventing any form of fraud (hereinafter “Fraud”), national or transnational bribery (hereinafter “Bribery”), or corruption (hereinafter “Corruption”).

Grupo Argos' strategy to combat Fraud, Bribery, and Corruption includes, among other elements and related systems, the Code of Business Conduct, the Internal Control System, the Self-Control and Risk Management System for Money Laundering and Terrorism Financing (SAGRLAFT), and the Transparency Line.

Likewise, Grupo Argos has included specific guidelines for the prevention of Bribery and Corruption in accordance with international practices, such as the U.S. Foreign Corrupt Practices Act (FCPA), issued by the United States Congress, which has extraterritorial application to entities that conduct business in or toward that country, as well as other best practices contained, among others, in international standards such as ISO 37001:2024 on anti-bribery management systems and ISO 37002:2021 on whistleblowing management systems.

2. OBJECTIVE

The main objective of this policy is to establish the general guidelines of conduct to be followed by all employees, managers—including members of the Board of Directors and Senior Management—shareholders, suppliers, customers, and, in general, all stakeholders of Grupo Argos, in order to minimize the occurrence of situations associated with the risks of Fraud, Bribery, and Corruption.

Additionally, this policy seeks to establish guidelines to segment, identify, measure, control, investigate, and correct situations of Fraud, Bribery, and Corruption, promoting the establishment of a culture of compliance, safeguarding Grupo Argos' reputation, and upholding the values and principles incorporated in the Code of Business Conduct.

3. POLICY

Grupo Argos' position is one of zero tolerance towards Fraud, Bribery, and Corruption. For this reason, it continuously seeks to implement best practices and controls for managing these risks. To achieve this, Grupo Argos:

- When making contributions, donations, or sponsorships to charitable entities, foundations, associations, guilds, non-governmental organizations, or non-profit institutions, always does so in compliance with applicable regulations, for a lawful purpose, and never conceal acts of Fraud, Corruption, or Bribery. Annually, through the information disclosure mechanisms defined by the company, such as the Integrated Report or its associated documents, details of any contributions made are published, if any were made.
- Exceptionally makes contributions for the financing of political campaigns, political parties, or political movements whose purpose is to promote democracy. However, such

contributions are always made in accordance with applicable legislation, respecting the maximum limits established by the competent authority, and under no circumstances are intended to obtain undue advantages. Annually, through the information disclosure mechanisms defined by the Company, such as the Integrated Report or its related documents, details of any contributions made are published, if applicable.

- Refrains from participating, directly or indirectly, in any form of Fraud, Bribery, or Corruption.
- Takes the necessary measures to combat Fraud, Bribery, and Corruption in all its forms.
- Promotes and establishes an anti-fraud, anti-bribery, and anti-corruption institutional culture throughout the organization.
- Does not tolerate its employees, managers, shareholders, suppliers, customers, or, in general, stakeholders obtaining economic, commercial, or any other kind of results in exchange for breaking the law or acting dishonestly.
- Creates an environment of transparency by integrating the different systems developed for the prevention, detection, and response to Fraud, Bribery, and Corruption, maintaining appropriate channels to facilitate communication on these matters within the Company, and coordinating necessary actions to prevent, detect, and respond to potential situations of Fraud, Bribery, and Corruption.
- Annually trains its employees in the prevention of Fraud, Bribery, and Corruption risks through its Annual Conduct Course or through the communication plan approved by the Business Conduct Committee. This content is also disseminated to other stakeholders of the organization.
- Has clear rules of conduct to prevent the promotion of any form of Fraud, Bribery, and Corruption and to adequately handle the granting and receiving of gifts and courtesies, which are contained in the Code of Business Conduct and in this policy.
- Prioritizes the prevention of Fraud, Bribery, and Corruption activities implemented both at the business unit level and at the Company-wide level, without diminishing efforts aimed at the detection and correction of related situations.
- Strives to avoid establishing or maintaining relationships with employees, managers, suppliers, and customers who have current convictions for criminal activities related to Fraud, Bribery, or Corruption.
- Has guidelines and methodologies to segment, identify, measure, control Fraud, Bribery, and Corruption risk factors.
- Assesses indications of alleged acts of Fraud, Bribery, or Corruption under the principles of confidentiality, integrity, transparency, objectivity, independence, and autonomy, in accordance with the provisions set forth in the Code of Business Conduct, the Investigation Manual, and the Transparency Line Policy.
- Timely manages all complaints of acts related to Fraud, Bribery, or Corruption, regardless of their amount or personnel involved, guaranteeing confidentiality, objectivity, respect, and transparency, and complying with the parameters established in the Code of Business Conduct, the Investigation Manual, and the Transparency Line Policy. No individual will suffer negative consequences or retaliation for preventing, rejecting, or reporting an act of this nature.
- Has a Due Diligence procedure for the onboarding of employees, managers, suppliers, customers, and their associated third parties.
- Complies with the regulations applicable to securities issuers regarding the onboarding of shareholders.
- Has a Transparency Hotline¹ through which reports of non-compliance with the Code of Business Conduct are received, including improper acts related to Fraud, Bribery, and Corruption, as well as queries about the SARFSC.

¹ Tel: 01-8000-126-166, email: grupoargos@lineatransparencia.com

All the guidelines of this policy are understood to be incorporated into Grupo Argos' Code of Business Conduct.

4. NON-COMPLIANCE WITH THE FRAUD, BRIBERY, AND CORRUPTION RISK MANAGEMENT POLICY

In line with the Code of Business Conduct, the investigation of acts contrary to corporate policies (hereinafter "Improper Acts"), such as Fraud, Bribery, and Corruption, will be carried out ensuring due process, confidentiality, and protection of the complainant party, according to current guidelines. The reported information will be managed according to the principles of confidentiality and impartiality, applying the appropriate controls to mitigate possible breaches.

Investigations will be conducted by Investigation Officers, appointed by the Business Conduct Committee, who will take appropriate measures in accordance with the guidelines established by the Business Conduct Committee, the Central Conduct Committee, when applicable, and as provided in the Code of Business Conduct, Investigation Manual, and Transparency Line Policy. The Business Conduct Officer will keep a confidential record of complaints, investigations, and their results, ensuring adequate documentation of each case.

Likewise, actions concerning non-compliance with this policy will be proportional to the severity of the confirmed facts, regardless of the level or stakeholder group to which those involved belong. In any case, when an Improper Act is committed or facilitated by an employee is confirmed, the procedures established in the Internal Work Regulations and the applicable disciplinary provisions will be applied, which may include, among others, termination of employment contract, mandatory training, written warnings, and temporary suspension. In the case of other stakeholders, depending on their nature, if an Improper Act is confirmed, consequences may include, among others, termination of the contract or the existing commercial relationship, or the implementation of legally applicable corrective actions. The foregoing will be without prejudice to any legal actions that may apply in each specific case.

5. SCOPE

This policy is applicable to all employees, managers, shareholders, suppliers, customers, and, in general, all stakeholders of the Argos Business Group.

6. POLICY GOVERNANCE

The following are the direct stakeholders who must establish the necessary activities to achieve this policy:

- Compliance team
- Business Conduct Officer
- Compliance Officer
- Business Conduct Committee
- Investigation Officers
- Vice-presidents
- President
- Internal Audit
- Sustainability and Corporate Governance Committee
- Board of Directors

7. CONTROL AND APPROVAL RESPONSIBILITIES

This policy may be amended based on recommendations issued by the Sustainability and Corporate Governance Committee and must be approved by the Board of Directors.

The Sustainability and Corporate Governance Committee, with the support of the Business Conduct Committee, will review this policy whenever it deems necessary and will propose any amendments it considers appropriate.

Given that this policy has a special impact on third parties and shareholders, once a modification is approved by the Board of Directors, it must be published on the website. Any updates made to it must have the same level of disclosure.