



Anti-Corruption and Anti-Bribery Policy

Version 1 – Date: July 31, 2025

1. Objective

Establish the principles and guidelines that govern the company's conduct in preventing corruption and bribery, ensuring compliance with applicable laws and international ethical standards.

2. Scope

This policy applies to all collaborators, executives, contractors, suppliers, business partners, and any third party acting on behalf of the company. It must be read in conjunction with our Code of Ethics, as well as any other applicable policies and procedures to which Viakem personnel and third parties are subject.

3. Commitment

The company maintains a zero-tolerance policy toward any form of corruption, bribery, extortion, or improper practices.

4. Definitions

Serious Administrative Offenses:

- **Corruption:** Improper use of power to obtain personal or business benefits.
- **Bribery:** Offering, promising, giving, requesting, or accepting any item of value as an incentive to act improperly.
- **Use of False Information:** Submission of false or altered documentation or information, or simulation of compliance with requirements or rules established in administrative procedures, with the intent to obtain authorization, benefit, advantage, or harm another person.
- **Obstruction of Investigative Powers:** Any individual who, possessing information related to an investigation of administrative offenses, provides false information, deliberately and unjustifiably delays its delivery, or fails to respond to requests or resolutions from investigative, substantiating, or adjudicating authorities, provided that enforcement measures have previously been imposed in accordance with applicable regulations.

Anti-Corruption Laws: All relevant anti-corruption laws and regulations, including but not limited to:

- (i) The United Nations Convention Against Corruption.
- (ii) The OECD Convention on Combating Bribery of Foreign Public Officials.
- (iii) The U.S. Foreign Corrupt Practices Act (FCPA).
- (iv) Mexico's General Law of Administrative Responsibilities.
- (v) Mexico's Federal Law for the Prevention and Identification of Transactions with Illicit Proceeds (Anti-Money Laundering Law); and
- (vi) Mexico's Federal Penal Code.



5. Policy

Viakem strictly refrains from engaging in corrupt activities anywhere in the world. This policy strictly prohibits any executive, collaborator, or individual acting on behalf of the company from bribing public officials or any entity or individual in the private sector.

Given that anti-corruption laws and regulations from various countries apply to the company's operations, Viakem is committed to full compliance with all applicable anti-corruption laws.

- Offering, promising, giving, requesting, or accepting bribes in any form is strictly prohibited.
- Facilitation payments are not permitted.
- Donations, gifts, or hospitality must not be used to improperly influence decisions.

5.1 Serious Administrative Offenses

All collaborators must refrain from committing any of the serious administrative offenses listed in the Definitions section. Violations will be sanctioned in accordance with applicable laws.

5.2 Acts of Corruption and Bribery Between Private Parties

This policy prohibits any executive, collaborator, or representative of the company from engaging in corrupt or bribery-related conduct with third parties in the private sector during business or employment relationships. This includes seeking, offering, or accepting gifts, entertainment, travel, lodging, or anything of value from third parties, except as permitted under Viakem's procedures regarding gifts, travel, and representation expenses.

5.3 Conflict of Interest

Conflicts of interest arise when a personal interest interferes, or appears to interfere, with Viakem's best interests. Acting in Viakem's best interest is a duty of every collaborator or representative of the company. A conflict of interest may become a bribery issue if a collaborator requests, accepts, or receives anything of value (financial or otherwise) in a way that compromises their judgment in performing duties on behalf of Viakem. Any actual or potential conflict of interest must be addressed in accordance with Viakem's established policies and procedures.

5.4 Fraud

This policy prohibits any collaborator or representative of the company from committing fraud, defined as actions taken to obtain personal gain at the expense of another's financial well-being.

5.5 Acts of Corruption

This policy prohibits any collaborator or representative of the company from committing acts of corruption, defined as the abuse of a public or private position to obtain personal benefit.

5.6 Books and Records

This policy requires that all financial transactions conducted by Viakem be accurately and reasonably detailed in the company's books and records. It also mandates the implementation of adequate internal controls to detect and prevent corruption and bribery.



6. Gifts and Hospitality

Permitted only if:

- They are of modest and reasonable value
- They do not seek to influence decisions
- They are transparent and properly recorded

7. Due Diligence

Risk assessments and due diligence will be conducted for:

- Suppliers
- Business partners
- Third parties acting on behalf of the company

8. Reporting Channels

Collaborators may report suspected corruption or bribery, without fear of retaliation, through their immediate supervisor, Human Resources, or via the Ethics Line (viakem.lineaetica.com.mx / 800-04-38-422), which is a confidential and secure channel.

9. Training

All collaborators will receive periodic training on this policy and on how to identify and prevent corruption risks.

10. Sanctions

Violation of this policy may result in disciplinary action, including termination of employment or commercial contracts, and potential legal proceedings. If the corrupt act involves elements defined by law or subject to specific sanctions, the case will be reported to the appropriate authorities.

11. Oversight and Review

This policy will be reviewed annually and overseen by the Compliance department. Viakem will implement anti-corruption compliance procedures designed to prevent, detect, and remediate violations of this policy.