



ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

Rev 3, Oct 17,2024

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1. OBJETIVE.

The specific objective of this Policy is to establish guidelines, responsibilities and obligations for employees and third parties in operations in which they act on behalf of Desarrollos Químicos Mundiales S.A DE C.V. (hereinafter Pinturas Dequimsa), so that they understand and comply with the laws and internal policies regarding anti-corruption, transparency and accountability in the development of their daily activities, when doing business and in all relationships that may arise in the ordinary course of operations, thus preventing the risks of corruption and its possible legal, commercial and reputational consequences.

2. SCOPE.

This policy is applicable to each of our employees, representatives, suppliers, distributors, contractors and other business partners in each of the sites in which we operate, who are obliged to know, understand and put into practice the principles contained herein to make known that Desarrollos Químicos Mundiales S. A de C.V. (hereinafter "Pinturas Dequimsa") and all the people who work in the Company, as well as its interest groups, fight against corruption in their sphere of influence.

3. DEFINITIONS.

Concept	Definition
Conflict of interest	Process by which a company makes public its opinion on a project or action of the Government at all levels, through business and international organizations, public or private, as well as business chambers, trade associations and the media, with the intention of supporting the authorities with objective information, previous experience or international comparisons.
Corruption	The promise, offer or delivery, request or receipt – directly or indirectly – of any Undue Advantage (monetary or otherwise) to another person, so that the latter, in violation of his or her duties, acts or fails to act to retain business or obtain any Undue Benefit or Advantage.
Donatives	Voluntary contributions as an act of commitment to the community, without expectations of any return. Donations may be financial support or consist of services or products (in kind), both new and used, such as clothing, toys, food, vehicles, housing, emergency relief, humanitarian aid items, support for development aid and medical care, among others.
Due Diligence	Reputational and background investigation of acts and litigation of a company or person prior to contracting and/or signing a contract or agreement with a Third Party to identify potential corruption risks.
Gratification	Also called “gift,” it includes any payment made in cash, in kind, or through a discount, such as a bribe to obtain an undue advantage.
Gifts	Any item of value or benefit given to a person, where the recipient receives it for free or at a value below market value. For the purposes of this Policy, promotional items bearing the brand of a company and valued at less than 100 USD, as well as those given by Pinturas Dequimsa to its Collaborators and those given between Collaborators of Pinturas Dequimsa, are not considered Gifts.
Bribery	It is offering, promising or giving, as well as demanding or accepting, any Undue Advantage or gain, whether directly or indirectly, to obtain, retain or carry out business for a particular company or to secure any other Undue Advantage to achieve it.
Third parties	These are all consultants, representatives, distributors, agents, dealers, general advisors, subcontractors, franchisees, accountants, lawyers, sales representatives, customs agents, similar intermediaries or any service provider with whom Pinturas Dequimsa may have a relationship. Likewise, this concept includes the Business Partners and Associations with which Pinturas Dequimsa does business, as well as any person who has interaction with entities or Public Servants and whose activities are carried out in the name and representation of Pinturas Dequimsa.
Facilitation payments	Payments made to government officials for the purpose of securing, promoting or expediting legal and routine procedures for the benefit of the Company or its employees.

4. PRINCIPLES.

Desarrollos Químicos Mundiales S. A de C.V. (hereinafter “Pinturas Dequimsa”) has a zero-tolerance policy towards acts of corruption and bribery of any kind; therefore, collaborators or third parties acting for or on behalf of any of Pinturas Dequimsa are prohibited from participating in these types of acts.

Collaborators are prohibited from giving or promising gratuities directly or indirectly to public servants, private entities, any family member thereof or entities in which they have a significant interest or natural persons, with the intention of inducing them to use their position, power or influence to help Pinturas Dequimsa obtain an undue advantage. Likewise, employees must not, under any circumstances, request, require, accept or receive any gratuity for themselves or a family member from a public servant, private entity, a family member of the same or entities in which they have a significant interest or natural persons, which may result in an apparent or real undue advantage for Pinturas Dequimsa or for the employee themselves.

Acts of corruption and bribery are considered to range from cash payments to any object of value, including inflated commissions, preferential treatment, gifts, rebates and discounts, hospitality in excess of the established limits, contributions or donations, when they are granted to a public servant or private entity, or to members of their family in exchange for a tangible or intangible benefit.

4.1 Government relations

In the different sectors in which Pinturas Dequimsa operates, interactions with Public Servants may be carried out to carry out procedures provided for in the legislation, such as the following:

- a) Request the issuance of permits and licenses,
- b) Have government institutions as clients, among others.

In all interactions with Public Servants representing Pinturas Dequimsa, cordial and harmonious relationships must be established; however, it is essential that these relationships be developed in compliance with applicable laws (e.g. anti-corruption) and this Policy, so they must be carried out in a strictly professional manner and under the criteria of respect, equity, justice, honesty and in a transparent manner, clearly establishing the purpose of the relationship and being documented in a clear and complete manner. The areas that have interaction with authorities must have a file with the record of the interactions and progress of the procedures and also, they must know the legal obligations and administrative procedures inherent to the position of the Public Servant to be dealt with, in order to enforce the rights in favor of Pinturas Dequimsa and ensure that any management or procedure is carried out in accordance with the applicable legal framework. Under no circumstances should Gifts be given, offered or promised to Public Servants, their Family Members, partners or companies in which the Public Servant is a part or has a Significant Interest. Likewise, Collaborators or Third Parties acting on behalf of Pinturas Dequimsa are prohibited from promising payments, discounts or any object of value to a Public Servant with the purpose of influencing, expediting, gaining undue advantage, obtaining or retaining business for themselves, for another or for Pinturas Dequimsa. Only payments made directly to those entities whose purpose is legitimate for the operation (the payment of fees for an application, permit, license, fines, etc.) and are

covered by an official receipt will be permitted and reimbursed. Under no circumstances may Collaborators illegally obtain:

- The granting or contracting, by Public Servants, of concessions for the provision of public services or exploitation,
- Authorization for the use and exploitation of public domain assets;
- The granting of permits, licenses, awards or authorizations; o
- The granting of franchises, exemptions, deductions or subsidies on taxes, rights, products, benefits or contributions and social security quotas.

4.2 Permit and license procedures

The obtaining of permits and licenses required for Pinturas Dequimsa's operations may be processed directly by the Collaborators or through Third Parties authorized by Pinturas Dequimsa when the latter have successfully passed the selection process prior to their hiring and have signed a contract in which they agree to comply with the applicable anti-corruption laws and with our Code of Ethics and Conduct. The process must be carried out in a lawful, ethical manner and in accordance with regulations.

4.3 Participation in tenders

All participation by Pinturas Dequimsa in public or private tenders must be carried out in compliance with the tender rules and in strict compliance with the corresponding laws and regulations.

Collaborators must not give, offer or promise - directly or indirectly - through any Third Party, money or any other thing of value to a Public Servant, a Third Party and/or their Family Members with the purpose of influencing them to grant an Undue Benefit to Pinturas Dequimsa, in order to win a contract or public tender. Collaborators must not obtain, or attempt to obtain from any source:

- Confidential information from the Government or from tenders, such as, for example, the list of preselected bidders for a contract or tender.
- Private information from a competitor including, for example, information that will be used to participate in a tender during the Government's purchasing process or in any other situation where it can be presumed that such information should not be displayed without permission. Collaborators must never compromise their position in talks with Third Parties from other companies or with Public Servants

4.4 Political contributions

Collaborators or Third Parties shall not make, directly or indirectly, contributions or donations on behalf of Pinturas Dequimsa to political parties, candidates, political organizations, electoral campaigns or any physical or legal person, association, organization, union or any other type of entity dedicated to politics, related to political activities, whether in Mexico or abroad.

Pinturas Dequimsa recognizes and respects the right of its Collaborators to participate in political activities; however, they must be legal, on a personal basis and not interfere with or compromise the obligations and responsibilities that the Collaborator has assumed as part of his or her employment relationship. In the event that a Collaborator makes political contributions on a personal basis, these must adhere to the applicable legislation. The participation of collaborators in political activities must not be carried out, in any

way, on behalf of Pinturas Dequimsa, nor on business days and hours, nor allow them to be interpreted as a contribution made on behalf of the latter; Furthermore, under no circumstances are Collaborators permitted to use Pinturas Dequimsa resources (office, equipment, utility vehicles, machinery, etc.) for these purposes.

4.5 Hospitalities

Offering, requesting or accepting invitations to any kind of Entertainment is not permitted, as it could be perceived that the intention is to influence or induce any of the parties to perform acts that generate an undue benefit for Pinturas Dequimsa, the Collaborators, a Family Member, associates or entities in which they have a Significant Interest.

Payments and reimbursements of meal expenses with a Public Servant and in general with any Third Party are only permitted for reasons strictly related to the business of Pinturas Dequimsa in the ordinary course of operations and if they are legally and socially acceptable; additionally, the General Director must be notified and limits established by Pinturas Dequimsa must not be exceeded.

Expenses related to meals and Entertainment for Third Parties or Public Servants must comply with the following criteria:

- The purpose of invitations to Public Servants and Third Parties must be solely for reasons related to the business of Pinturas Dequimsa, for business purposes and in the ordinary course of operations.
- In the case of invitations to Entertainment events sponsored or organized by Pinturas Dequimsa, the invitation must be part of a communication, promotion, sales or similar program or campaign directed to Third Parties in general and be approved by the General Manager. In other words, it must not be a private or discretionary invitation.
- All expenses must be reported to the corresponding control area

4.6 Travel and subsistence expenses

It is prohibited to offer, request or accept travel invitations as they may be perceived with the intention of influencing or inducing any of the parties to perform acts that grant an Undue Benefit to Pinturas Dequimsa, its Collaborators, Family, friends, associates or entities in which it has a Significant Interest.

When it comes to invitations for business-related purposes, such as presentations and conferences, they must have a legitimate business sense and the resulting travel expenses must be covered by Pinturas Dequimsa.

Payments and reimbursements of travel expenses to a Public Servant or any Third Party are only permitted for reasons strictly related to the business of Pinturas Dequimsa and these must not exceed the established limits.

Any action that results in exceeding the limits pre-established in the Policies will require prior approval from the Administration area and the General Management. Travel and per diem expenses that may be authorized correspond to those derived from air or land transportation, lodging and food, which must comply with the following guidelines:

- Before starting the trip planning, Collaborators must ensure that the matter related to Pinturas Dequimsa business cannot be discussed by telephone, videoconference or other means of remote communication.
- The cost of flights, transportation, food and lodging will be authorized and reimbursed according to the procedure of Guidelines for the payment of Travel Expenses and Representation Expenses.
- Any expense that is not related to a Pinturas Dequimsa business matter or work will not be authorized or reimbursed.
- Authorizations for travel and per diem expenses will be made through the per diem expense request.
- It must be validated that there is a budget for travel or per diem expenses in the area to which it belongs.
- Refunds to Third Parties will only apply when there is a contract (or failing that, an accepted service proposal) that stipulates it.

4.7 Donations and sponsorships

Donations and Sponsorships are considered part of the legitimate efforts of Pinturas Dequimsa to participate as socially responsible citizens and promote the identity of Pinturas Dequimsa. The General Management is the only authority that approves. A formal authorization process must be carried out in which the verification of the profile of the recipient, institution or organization that will receive the Donation or sponsorship is documented; likewise, these processes must be conducted in a transparent manner.

4.7.1 Donations

Pinturas Dequimsa may make Donations or Social Contributions to any institution or non-profit organization in order to contribute to the well-being and development of society and the community.

Pinturas Dequimsa must verify that the Donations support one of the following causes:

- a) Promotion of well-being: Projects that promote healthy habits and a better quality of life, such as sports or balanced nutrition.
- b) Volunteering: Programs that seek community involvement to support people in vulnerable situations.
- c) Natural Disaster Relief: Assistance to people affected by contingencies caused by earthquakes, hurricanes, among others.
- d) Education: Training of children and young people with limited resources through institutions with educational programs.
- e) Environment: Promote programs for the care and conservation of natural resources.

To grant a donation or contribution to a non-profit organization or institution, the following guidelines must be met:

- Institutions or organizations must be legally constituted and registered for tax purposes to issue tax-deductible receipts.
- Effective and transparent control of the donations granted must be maintained. Donations must be properly recorded in the accounting records.
- Under no circumstances will donations be granted to individuals.

- Support will not be granted to institutions or organizations with which there is a conflict of interest with any Pinturas Dequimsa employee, unless the respective authorization is obtained. The area involved, with the support of Administration, will carry out a Due Diligence of the institution or organization that requested the donation in order to detect and prevent potential risks of corruption or conflicts of interest. The result of the Due Diligence will be considered by the General Management.

4.7.2 Sponsorships

The purpose of the Sponsorships is to promote Pinturas Dequimsa and to carry them out the following guidelines must be met:

- Do not make cash payments.
- Do not accept commitments as a jointly liable party.
- Do not commit Sponsorships for indefinite periods.
- All Sponsorships must be documented specifying the economic amounts, the way in which they will be used and the beneficiary(ies) thereof.
- Do not grant a Sponsorship that puts the reputation of Pinturas Dequimsa at risk.
- Sponsorships must be recorded as such in the accounting.

4.8 Gifts

Gifts must be treated in accordance with the Gift Policy, which, among other things, establishes that Collaborators or Third Parties acting on their behalf must not promise, offer, give or accept Gifts that are intended to improperly influence the decisions of the recipient or create a commercial obligation on any of the parties or that could be perceived as an attempt to improperly influence such decisions or obtain an Undue Advantage. Providing or accepting inappropriate Gifts can seriously damage our reputation and is illegal, therefore:

- We do not offer, accept or request gifts or attentions, if they are understood or appear to be understood, as an obligation or a bribe.
- We do not offer, promise, pay or authorize payments, directly or indirectly, to influence the decisions of any government official, authority or any other third party.
- We do not offer, accept or request gifts or attentions in exchange for granting any advantage or ignoring any procedure, in favor of or against a third party.
- We do not offer, accept or request gifts or entertainment when a decision is pending or when the judgment of a third party may be affected.
- Under no circumstances do we receive cash or its equivalent.
- Before accepting gifts and entertainment, we verify that they are reasonable in cost, frequency and quantity.
- We reject all gifts or entertainment that do not comply with the parameters established here.

We may offer or accept gifts and entertainment in relation to our work, provided that they comply with the following rules:

In the case of entertainment:

- We always attend with the third party.
- We verify that the costs involved are reasonable for this type of event.

- If it is a trip, within or outside the place of residence, we request prior express written authorization from our direct supervisor, who will then report the case to the general director.
- We only accept hospitality that does not involve activities, products or places that may embarrass or be considered in bad taste by the recipient, affect the reputation of Pinturas Dequimsa or violate its ethical principles.

In the case of gifts:

- We will only accept institutional gifts, gifts of symbolic value and in any case, gifts based on a reasonable evaluation.
- Gifts that may be considered in bad taste or violate the ethical principles of Pinturas Dequimsa will not be accepted.
- In case of doubts regarding the viability of receiving or offering gifts or hospitality or if it is not possible to apply the established parameters, we must immediately report the concern to the Administrator or General Management for resolution.

4.9 Facilitation and management

Facilitation and Management Payments are Prohibited at Pinturas Dequimsa. A facilitation payment is a payment made to government officials to expedite or ensure the performance of “routine government actions.” “Routine government actions” include: Any administrative process, such as issuing permits, licenses, or other documents necessary to do business in the country, scheduling inspections related to the execution of contracts or inspections, awarding new business, or continuing existing business.

If a facilitation payment has been made under the security threat exception, it must be properly recorded in Pinturas Dequimsa’s books and records. This means that the entry in the books and records must accurately reflect the amount, date, and purpose of the payment; identify the recipient of the payment; and clearly reflect that the payment was a facilitation payment.

4.10 Relations with third parties

Those responsible for contracting Third Parties must inform them of the Code of Ethics and Conduct and this Policy. In the case of Third Parties acting on behalf of Pinturas Dequimsa, they must adhere to its compliance.

Any conduct by Third Parties that contravenes the guidelines established in this Policy, the Integrity Policy and/or the Code of Ethics and Conduct, may result in the application of sanctions, which may consist of the termination of the relationship or the complaint to the corresponding authorities.

4.11 Record keeping and accounting

Pinturas Dequimsa must maintain correct, complete and accessible accounting records that allow the traceability and accuracy of its operations. No operation must be left out of the accounting records. Accounting standards must be applied according to the line of business, sector or industry of Pinturas Dequimsa..

4.12 Capacitation

Employees must familiarize themselves with the content of this Policy and participate in training on it. Failure to comply will be considered a violation and disciplinary measures may be applied

The Human Resources area is responsible for ensuring that new Employees are aware of this Policy and that it is included in annual training programs.

4.13 Supervision and verification of adherence to the policy

It is the responsibility of the Directors, immediate superiors, supervisors or those who hire Third Parties to enforce the Policy, lead by example and provide guidance to the Collaborators. The human resources area is responsible for supervising the dissemination and implementation of this Policy, as well as periodically evaluating its effectiveness and, where appropriate, proposing appropriate measures to resolve any deficiencies that are identified.

4.14 Consequences of non-compliance

Failure to comply with this Policy and anti-corruption laws may result in warnings, civil and criminal sanctions. Sanctions may be applied both at the individual level (natural persons) and at the legal entity level, even if the acts are carried out outside of Mexico.

It is the responsibility of the Collaborators to:

- Understand and comply with this Policy, the Code of Ethics and Conduct.
- Ensure that the work team under their charge knows and complies with the guidelines of this Policy.
- Help prevent acts of Bribery or Corruption, be alert to any non-compliance and, if it occurs, report it.
- If they are responsible for relations with Third Parties, ensure that they are familiar with and adhere to this Policy and the Code of Ethics and Conduct.
- Contact the Administration area in case of doubts.

Failure to comply with this Policy may result in the following sanctions depending on its severity:

- a) Verbal warning.
- b) Written warning.
- c) Temporary suspension of functions or certain benefits.
- d) Termination of the employment relationship.

e) Others that proceed legally, including repair of damages.

The Ethics and Transparency Committee is responsible for determining any disciplinary action depending on the severity of the violation. Externally, the sanction will be determined in accordance with the applicable laws by the corresponding authority. Non-compliance with this Policy by Third Parties may result, at a minimum, in the cancellation of the business relationship and compensation for damages.

5. COMPLAINTS AND IRREGULARITIES.

Anyone can report a bribery or corruption situation, regardless of the level or area to which they belong.

Guidelines for reporting:

- Reports must be made based on a true fact or a well-founded suspicion in detail.
- Reports must be reported to the Ethics and Transparency Committee through the Suggestion Box.
- Reports must be handled in accordance with the Procedure for Handling Complaints, Complaints and Suggestions.

In accordance with the provisions of the Code of Ethics and Conduct, Collaborators must report any breach of the Policy that they are aware of, including acts promoted by acting authorities, on the Reporting Lines available 24 hours a day, 365 days a year, which is available through the following means:

- a. Telephone: 818-381-0421 and 818-381-0428
- b. Email address: denuncias@dequimsa.com
- c. Suggestion box

6. RESPONSIBILITIES AND AUTHORITIES.

No.	Positions	Responsibilities and authorities
1	Administration	<ul style="list-style-type: none"> • Monitor compliance with this policy • Address any complaints related to non-transparent practices or those linked to acts of corruption and bribery through communication mechanisms.
2	Ethics and transparency committee	<ul style="list-style-type: none"> • Sanction any act of corruption or bribery based on internal regulations and this policy. • Implement the necessary control measures to ensure compliance with this policy. • Execute, through the audit process, preventive and corrective control actions related to the ethical and conduct codes stated herein. • Prepare it and propose its review and/or modification.
3	General Management	<ul style="list-style-type: none"> • Direct actions to develop and modify the Policies and Guidelines, as well as promote their dissemination and compliance.

7. REFERENCES.

- General Law of the National Anti-Corruption System
- General Law of Administrative Responsibilities
- Organic Law of the Federal Court of Administrative Justice,
- Organic Law of the Attorney General's Office of the Republic and the Federal Penal Code

8. TABLE OF CHANGES.

Revisión	Fecha	Descripción
3	Oct 17, 2024	<ul style="list-style-type: none">• Changed the format and the policy review
2	Apr 17, 2024	<ul style="list-style-type: none">• Logo change and who reviews this policy
1	Nov 30, 2023	<ul style="list-style-type: none">• Guidelines to follow regarding the Prohibition of facilitation or management payments were added to this policy..
0	Dec 21, 2021	<ul style="list-style-type: none">• Initial emission

ELABORATED BY:	REVIEWED BY:	AUTHORIZED BY:
Human Resources Department	Quality and Safety Management Systems	Director of Operations