

## Anticorruption Policy

### 1. PURPOSE

Alpek is firmly committed to conducting its business with integrity, transparency, and in full compliance with applicable laws and ethical standards. This Policy reflects our commitment to a culture of zero tolerance for corruption in any form, whether direct or indirect

This policy aims to reaffirm to all employees and directors of Alpek company the mandate of conducting all their activities in accordance with the company's ethical and integrity standards, and in compliance with the applicable anticorruption laws where Alpek operates, including the U.S. Foreign Corrupt Practices Act (FCPA).

This policy is intended to establish the basic rules and framework for preventing, detecting, investigating, remedying and, if applicable, penalizing any individual who works or represents Alpek and has committed an act of corruption under any circumstance, form or manner.

### 2. SCOPE

This Policy is applicable to:

- This policy applies to the Board of Directors, executives, employees, interns, and those who, although not employees, act on behalf of Alpek. Suppliers, contractors, subcontractors and service providers not directly representing the company shall be notified of this policy and encouraged to comply with it.

### 3. RESPONSABILITIES

Group President:

- Comply with and help enforce the statements of this document.

Alpek Employee / Related Individuals:

- Ensure compliance with the guidelines specified in this policy.

Director of Corporate Internal Audit:

- Validate compliance with this policy.
- Evaluate Situations not specifically addressed and recommend actions.
- Keep the guidelines of this policy up to date.

Vice President of Human Capital:

- Disseminate and promote the contents of this policy.

### 4. Guidelines and Procedures

#### 4.1 Definitions

Corruption or bribery acts:

- Offering, promising, paying or receiving money or valuables to any individual or entity, to improperly influence their acts or decisions in order to obtain an unfair or unlawful benefit or advantage, either as a personal favor or for the company.
- The mere act of offering or promising any kind of wrongful compensation constitutes corruption, even if not completed.

Valuables:

- Gifts, invitations to entertainment events, travel expenses, employment opportunities and other perks or benefits.

#### 4.2. Guidelines

- i. All anti-corruption laws or regulations applicable in all countries where the company operates must be strictly observed, upholding the value of honesty.
- ii. It is strictly prohibited for employees, contractors or representatives of the company to perform, authorize, promise, conspire, or induce corruption acts, directly or through third parties.
- iii. Relationships with Third Parties:
  - a. It is strictly prohibited to offer, solicit, pay or receive any form of economic compensation or valuables to/from customers, suppliers, or third parties in exchange for improper business advantage.
- iv. Relationship with Authorities
  - a. It is strictly prohibited to perform acts of bribery towards any kind of authority including government officers, company employees or government-owned entities, as well as members of political parties, candidates for public offices, with the purpose of inducing or causing an action or inaction to obtain a benefit, either personal or for the company.
  - b. Facilitation payments – small, unofficial payments to expedite routine government actions – are strictly prohibited. Likewise, bribery between private entities, including suppliers, customers or competitors, is not tolerated.
- v. Gifts and Hospitalityes
  - i. It is strictly prohibited to offer or give valuables, either directly or indirectly, when these valuables exceed reasonable business practices, are inappropriate, or have not been entered into the accounting records of the company
  - b. All gifts received by Alpek personnel must comply with the Conflict of Interests Policy (PO-ALPEK-CH-01).
- vi. Accounting records
  - a. The Company's accounting records will be kept in compliance with the corresponding guidelines and legislations, including anti-corruption laws.
  - b. Alpek will keep accounting records in such a manner that they reflect every transaction with precision and with reasonable detail.
- vii. Use of assets
  - a. The use of the company's assets or resources for any illegal purpose or against the company's moral values is strictly prohibited.
- viii. Disciplinary measures
  - a. Compliance with this Policy is a requisite for employment in Alpek and its affiliate companies.
  - b. Any director or employee of the company that infringes or fails to comply with this anti-corruption policy shall be subject to applicable disciplinary measures, including termination of the work contract or even reporting complaint before corresponding authorities.
- ix. Transparency and Reporting
  - a. Alpek is committed to transparent and integrity-driven communication regarding the integration and compliance of this process. This includes ensuring that all reports of actual or suspected acts of corruption are handled diligently and confidentially.

- b. Employees must report any known or suspected acts of corruption via the Transparency Mailbox or directly to their supervisor (unless involved).
- x. Third Party Due Diligence
  - a. Alpek requires that appropriate integrity due diligence be performed on third parties with whom the company engages, including suppliers, consultants, agents, and business partners. Any red flags must be assessed and mitigated prior to formalizing a relationship.
- xi. Prohibition of Indirect Bribery
  - a. Alpek strictly prohibits using charitable contributions, sponsorships, or philanthropic donations as a means to obtain undue advantages or influence decisions. The company maintains zero tolerance for any form of indirect bribery or improper influence through these channels.
- xii. Pre-Approval and Internal Controls
  - a. All charitable donations, sponsorships, or contributions made on behalf of Alpek must undergo prior review and approval through the designated workflow in the financial system (e.g. SAP).
  - b. Each request must include:
    - i. A clear justification and description of the initiative's legitimate purpose.
    - ii. Full information on the recipient organization (including tax ID and line of work).
    - iii. A conflict of interest and reputational risk assessment.
    - iv. Review by the Compliance, Ethics, or Legal function, if applicable.
    - v. Board or Ethics Committee approval for contributions exceeding defined thresholds.
- xiii. Documentation, Traceability and Transparency
  - a. All approved donations and sponsorships must:
    - i. Be logged in a traceable register, available for audit and internal review.
    - ii. Include supporting documentation on the use and disbursement of the funds.
    - iii. Be recorded accurately in the company's accounting systems in line with financial and legal requirements.
- xiv. Unauthorized Contributions
  - a. No Alpek employee, director, or third party may authorize or make contribution in the name of the company outside of this process. Any violation of this section will be treated as a breach of this policy and subject to disciplinary measures outlined in Section 4.2.8

*General Premise: All Alpek subsidiaries must be aligned with the regulatory framework established in the Alpek Policies. The policies of each subsidiary may have different conditions, but never less restrictive than the framework established by the Alpek Policy.*

## 5. Approvals

Name	Position	Date of Approval
Teresa Quintero Mármol Véliz	Vice President Human Capital	July 21 <sup>st</sup> , 2025
José Carlos Pons de la Garza	Chief Financial Officer	July 21 <sup>st</sup> , 2025
Jorge Pedro Young Cerecedo	Chief Executive Officer	July 21 <sup>st</sup> , 2025

Through the Integrity and Transparency Helpline, you can anonymously report situations that do not comply with our Safety, Health, and Well-being Policy, including occupational health and safety incidents, risks, and concerns.

E-mail: [buzon@alfa.com.mx](mailto:buzon@alfa.com.mx) Webpage: <http://www.alfa.com.mx/CONT/transparency.htm> Phone Number (no cost): 01800-265-2532