

## Alpek's Whistleblower Policy

### 1. PURPOSE

This whistleblowing policy aims to encourage current and former employees, contractual third parties, or partners to communicate events that raise serious concerns about the company and its subsidiaries. Alpek encourages and will support staff who report any illegal practices and wrongdoings or any individual who has violated the organization's policies.

### 2. SCOPE

This policy is intended to be applicable to the Group, its Employees, Third Parties and/or any interested party.

### 3. GLOSSARY

The following capitalized terms shall have the meaning given below:

#### **Employee**

Any individual with an employment relationship with Alpek, either through an indefinite-term employment contract or any other form of relationship involving labor subordination.

#### **Group**

Alpek and its Subsidiaries.

#### **Internal Audit**

Alpek's internal audit department.

#### **Third Parties**

External and temporary consultants or other self-employed person, any contractors of the Group, their subcontractors, suppliers or intermediaries, or when they are legal entities, the members of their administrative, management or supervisory bodies, as well as any member of their staff or persons working under the supervision and direction of such contractors, subcontractors, suppliers and intermediaries. It also includes ex-Employees of the Group (and Third Parties whose work-related relationship has ended) as well as all candidates of recruiting processes or other pre-contractual negotiations when the information was obtained during that application.

### 4. ALPEK'S COMMITMENT

Alpek is committed to always conduct its business with honesty and integrity. If, at any time, this commitment is not respected or appears to be in question, Alpek will endeavor to identify and remedy such a situation. Therefore, it is the company's policy to ensure that when a person has reasonable grounds to believe that an Employee, manager, or any other person related to the company has committed or is about to commit an offense that is unethical, illegal, and/or could harm the company's business or reputation, such person shall denounce the wrongdoers in question.

This whistleblowing policy has been put in place to:

- Encourage employees, partners managers, or any other person related to Alpek to disclose any information, or action contrary to a normal and proper behavior that is unethical, illegal, and/or could harm Alpek's business or reputation;
- Protect complainants from reprisals;
- Treat all parties to an investigation in a fair and equitable manner;
- Ensure confidentiality as much as possible;
- Take corrective and disciplinary action if any wrongdoing is discovered.

Under this Policy, either Employees and Third Parties may disclose or report wrongdoings.

## 5. DUTY TO REPORT MISCONDUCT

Any Employees, or Third Party must report misconduct or suspected misconduct, including fraud and financial impropriety, through the proper process channels or a senior representative of the company. This includes misconducts such as but not limited to:

- Providing false or misleading information, or withholding material information on Alpek's financial statements, accounting, auditing, or other financial reporting fraud or misrepresentation.
- Pursuit of any material benefit or advantage in violation of Alpek's Conflict of Interest Policy.
- Misappropriation or misuse of Alpek's resources such as funds, supplies, or other assets.
- Unauthorized alteration or manipulation of computer files
- Destroying, altering, mutilating, concealing, covering up, falsifying, or making a false entry in any records that may be connected to an official proceeding, in violation of federal, provincial, or state law or regulations or otherwise obstructing, influencing, or impeding any official proceeding, in violation of federal, provincial, or state law or regulations.
- Violations of federal, provincial, or state laws that could result in fines or civil damages payable by Alpek, or that could otherwise harm Alpek's 's reputation or public image.
- Unethical business conduct in violation of any Alpek policies and/or Alpek Code of Conduct.
- Danger to the health, safety, or well-being of employees and/or the general public.
- Forgery or alteration of documents, especially any confidential, official, or material ones.
- Authorizing or receiving compensation for goods not received or services not performed, or paying for services or goods that are not rendered or delivered.
- Authorizing or receiving compensation for hours not worked.
- Embezzling, self-dealing, or otherwise obtaining an unlawful private benefit (i.e., Alpek assets being used by anyone in the organization improperly for personal gain).

## 6. ACTING IN GOOD FAITH

Any person who files a complaint alleging misconduct must act in good faith and have reasonable grounds to believe that the information disclosed indicates wrongdoing.

Alpek covenants that it will make its best efforts and firmly instruct its Employees and Third Parties, so that no person who makes a denunciation in good faith will be retaliated. Retaliation is any direct or indirect harmful action that threatens a person or is taken against someone who has reported an event or action. Anyone who retaliates against a person who has made a report in good faith is subject to disciplinary action according to the Group's policies, including dismissal.

However, making allegations that are deemed unfounded and malicious or knowingly false may result in disciplinary action up to and including termination of employment.

## 7. PROCEDURES

### 7.1. COMPLAINT REPORTING

- a. The complaint must be sent through Alfa, S.A.B. de C.V. (Alpek's parent company) Integrity and Transparency Helpline, which can be found at: [www.alpek.com/transparency-helpline/](http://www.alpek.com/transparency-helpline/)
- b. The complainant will not be dismissed, demoted, suspended, threatened, harassed, or otherwise discriminated against because of the communication of a genuine concern. Any Employee of the Group who contravenes this policy when dealing with a complainant may be terminated. Similarly, any Third Party who violates this policy in his or her dealings with a complainant may have his or her relationship with the Group terminated.
- c. A person is not required to prove the truth of an allegation but to act in good faith and provide sufficient evidence to the person contacted to demonstrate sufficient grounds for concern. The number of contacts between the complainant and the investigative body will depend on the question's nature and the information's clarity. The investigating body may request additional information from the complainant.
- d. All complaints will be treated in a confidential and sensitive manner. In addition, the complainant must be able to remain anonymous, except in cases where the nature of the disclosure and/or resulting investigation makes it necessary to disclose his or her identity (e. g. investigations or judicial proceedings). In such cases, all reasonable measures must be taken to protect the complainant from any prejudice resulting from disclosure.
- e. Derivative actions will depend on the nature and seriousness of the event on a case-by-case basis.

### 7.2. DIFFUSION

The Group must ensure the effective and permanent availability and access to Alfa S.A.B. de C.V.'s Integrity and Transparency Helpline.

### 7.3. INVESTIGATION

Any complaint, including suspicious but unproven cases, will be reviewed, and analyzed by a competent person designated by Internal Audit. In some cases, this may involve an investigation by an external reputable legal adviser and/or accountant. Investigations will be carried out in a confidential, objective, documented manner, with due diligence and strict adherence to laws and regulations, and the values of the Group.

Internal Audit will provide a report of its findings to a special committee formed on a case-by-case basis that must include persons from the corresponding departments of Alpek, which upon review of such findings will determine whether any corrective or disciplinary action must be taken. Internal Audit will follow up on such determination.

## 8. EXCEPTIONS AND/OR MODIFICATIONS

The Finance Department shall analyze any situation not covered by this policy. If it constitutes an exception or modification to this policy, the Authorizers must approve them.

## 9. TRANSPARENCY AND REPORT

Alpek is committed to transparent and integrity-driven communication regarding the integration and compliance of the whistleblower process.

*General Premise: All Business Groups and Companies shall align themselves with the regulatory framework established in the Alpek Policies. Company policies may have different conditions, but never less restrictive than the framework established by the Alpek Policy.*

#### **APPROVALS**

<b>Name</b>	<b>Position</b>	<b>Date of Approval</b>
Jorge Pedro Young Cerecedo	Chief Executive Officer	June 7 <sup>th</sup> 2023
José Carlos Pons de la Garza	Chief Financial Officer	June 7 <sup>th</sup> 2023
Jesús Galván Rodríguez	Comptroller Director	June 7 <sup>th</sup> 2023