



Anti Corruption Code

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Anti Corruption Code APM ABOGADOS S.C.

Article 1.- General Commentary and Obligatory Nature

APM ABOGADOS is a corruption-free company. APM ABOGADOS does not promote or sponsor acts of corruption in any of its forms and therefore issues the present APM ABOGADOS Anti-Corruption Code of mandatory observance for all its staff members and business partners. The partial or total violation of this document will be a direct violation of the Code of Ethics.

Article 2.- Accessory to the Code of Ethics

This document is a complement to the Code of Ethics of APM ABOGADOS and provides ample and sufficient information to let staff members and third party business partners know that APM ABOGADOS is a Mexican company free of corruption.

Article 3.- Corruption

Corruption is defined as the abuse of power for personal gain. And its main typologies include bribery or commonly called "mordida", influence peddling, extortion or collusion between people for criminal purposes or undue advantage.

Article 4.- Bribery.

It is forbidden for all APM ABOGADOS personnel to give, offer or promise to give anything of value or any good including money to any government official for any reason. APM ABOGADOS may not benefit from acts of corruption or obtain income from lawful sources, but which was accessed through bribes or gifts.

Article 5.- Prohibition of Giving Gifts

No member of APM ABOGADOS staff may give gifts to public servants. The tokens of appreciation and affection may only be in writing or verbally and without a gift or an object of high, medium or low value.

Article 6.- Meals, hospitality and entertainment

APM ABOGADOS may pay meals and lodging, but not entertainment to public officials provided that they are modest meals and do not include alcohol, tourist class hotels and not luxury and without being five stars and must be events or business trips that are closely linked to the work being performed or to be performed.

The per diem shall be previously authorized by a partner, legal, compliance and with knowledge of Human Capital.

Article 7.- Contact with Public Officials

APM ABOGADOS staff members shall keep an agenda or diary containing the visits to government agencies or dealings with public servants in which it is clearly stated, at least, the date on which the public official was visited, the reason for the visit, what is expected to be obtained or what was requested at the meeting and the link to the business of the moment.

Contact with public servants is not a discretionary power of the staff member but one that requires authorization and supervision. The staff member shall notify by e-mail to Human Capital and legal or compliance that he/she will attend the work meeting and shall cite the name of the official and place in an indubitable manner.

Article 8.- Payments and gratuities

Any payment of gratuities to any public servant is prohibited. Facilitation payments or payments to expedite procedures are prohibited.

Article 9.- Donations and payments to charity

APM ABOGADOS may give donations to public charity as long as they are not related to the place where business is done, to any government agency or office with which it deals with consulting services or has legal or economic interests. An official tax-deductible receipt shall be obtained as a condition for making the donation and prior permission shall be obtained from a partner and another officer of the company.

Article 10.- Payments on behalf of third parties

Payments on behalf of third parties are a way of extinguishing obligations, however, it is prohibited to do so when it is a relative of a public official, a member of the personnel of another company with which the company has business or to pay tuition, flights, lodging or make donations on behalf of third parties, especially if they are persons with whom the company has a business or work relationship.

Article 11.- Contributions to the Government

Contributions to local, state or federal governments for any reason other than a legal resolution ordering it are prohibited.

Article 12.- Relationship with Third Parties.

APM ABOGADOS before contracting services, any suppliers or receiving clients or staff members shall have identified the person or corporation under the following methodology:

- o It shall require identification of the legal representative and the current document that endorses him/her as such;
- o Sign and receive the anti-corruption policy and a statement of knowledge and promise to abide by it, as well as the code of conduct;
- o Request proof of address from the client or supplier in question;
- o Conduct an exhaustive review of its reputation and past and current judgments on the internet and/or with a specialized external service provider, when the amount exceeds \$100,000.00 pesos;
- o Will incorporate anti-corruption clauses in the contracts it enters into and will adjust to meet security, compliance and business reasonableness expectations;
- o Shall have passed at least 2 internal decision making filters that endorse his or her hiring; and
- o Shall be the best candidate out of THREE potential applicants.

Article 13.- Records and Protection of Personal Data

At all times APM ABOGADOS will take care of all third party information and will keep it for up to 5 years, taking into account at all times the Federal Law of Protection of Personal Data in Possession of Individuals in force. The treatment of such information and personal data is strictly confidential.

Article 14.- Investigations

When a complaint is brought to the attention of Human Capital or any other manager, if it involves non-compliance with the code of ethics or this anti-corruption code, an investigation shall be initiated promptly and expeditiously.

If the staff member is asked to participate, he/she shall cooperate, not withhold information or communicate relevant facts, maintain total discretion before and after his/her interview or participation, not make false statements or misrepresentations or modify facts to protect another employee shall be grounds for termination of employment.

Article 15.- Diligent and Formal Investigation.

All investigations shall adhere to the approved internal investigation process that binds the investigated, the investigator or investigating committee and requires a report of each open investigation.

Article 16.- Investigation Process

Upon receipt of a complaint, comment or suggestion suggesting a violation of this code, the recipient of the complaint, comment or suggestion shall hand it over to the Human Capital area or Management, who in turn shall be obliged to initiate the following process:

- (i) Gather the base information of the attached accusation or report;
- ii) Separate the facts and allegations by topic and file a copy of the initial report for case history and future training;
- iii) Investigate further data and related information and summon the complainant confirming receipt of the complaint;
- iv) Analyze the magnitude of the case to check that there are no financial or human risks to the scope of the matter. If applicable, the general management should be notified and external investigators with no conflict of interest should be summoned;
- v) Investigation of theft, theft of equipment, fraud or potential fraud, abuse of tax laws, improper payments, bribery, harassment, sexual harassment, bullying or mobbing should be conducted; and
- vi) Once the investigation is concluded, the case shall be filed as concluded and shall serve as material for training or, if necessary, impose sanctions such as a warning with an administrative report, immediate dismissal or suspension of benefits that are outside the legal spectrum.