



# ANTI-BRIBERY AND ANTI- CORRUPTION



Global  
Conformity  
Services



GLOBAL CONFORMITY SERVICES, S.C.

## 1. INTRODUCTION

GLOBAL CONFORMITY SERVICES, S.C. (hereinafter "GLOBAL" or the "Company") has set out the governance guidelines around its business and commercial operations, so it is committed to their execution under principles of honesty and high standards of ethical conduct. The services provided by GLOBAL stand out for their quality, as well as for the participation and professionalism of their employees; offering any kind of benefit or advantage to third parties is opposite to the Company policies.

The purpose of this policy (hereinafter the "Policy") is to comply with anti-bribery and anti-corruption laws and regulations, in addition to establishing the internal regulatory parameters that GLOBAL will extend to its employees, customers, suppliers, agents, representatives, contractors, among others, guaranteeing that does not exist an inappropriate influence with business relationships with third parties.

GLOBAL, all its staff and collaborators, as well as all members involved in any aspect with the Company, are responsible for understanding the requirements contained in this Policy and the operating procedures that develop it, in addition to promoting their application in all the tasks and activities they perform.

## 2. OBJECTIVE

This Policy exposes mandatory rules and processes that must be followed to conduct business with honesty, integrity, impartiality and responsibility. It determines guidelines to facilitate or accept gifts and/or attentions that may improperly influence business decisions.

The Policy establishes a minimum level of requirements that must be comply; however, when specific laws, regulations or rules impose stricter standards they must be reviewed.

This Policy is not covering all the issues that arise in daily practice issues, so, in case of doubt, it will be a responsibility of the involved persons to contact the Human Resources area or the Chief Executive Officer (CEO), to clarify any related matter of this Policy.

Bribery and corruption are not a promoted conducts by GLOBAL, therefore, in addition to damage the reputation and operations of the Company, they harm the social objectives and the ethical rectitude. Consequently, the above-mentioned conducts or any other related acts can cause fines, sanctions, and even custodial sentences for the people who are guilty of such actions.

## 3. SCOPE

This Policy is aimed for all GLOBAL employees and collaborators, including the Board of Directors and any administrative manager, executives, professionals, or partners of the Company (hereinafter "Internal Staff").

Chief Executive Officer (CEO) of the Company has delegated all compliance responsibilities and communication of this Policy, to Human Resources and heads of each area of the Company. Compliance staff will assist the rest of GLOBAL's Internal Staff to understand and practice the

Policy rules, however, compliance responsibility will continue being of each member of the Internal Staff.

Any person acting on behalf of GLOBAL should have to comply with the Policy rules. This scope also includes suppliers, distributors, service providers, contractors, subcontractors, agents, representatives, advisors, intermediaries, and/or any other person who conducts any activity related to GLOBAL (jointly referred to as "Business Partners").

#### 4. DEFINITIONS

- a) **Bribery:** It means to promise, offer, grant, request or accept, directly or indirectly, an undue advantage or benefit to/from a public or private person.
- b) **Corruption:** Is defined as the abuse of power granted or obtaining a personal benefit derived from an entrusted position.
- c) **Facilitation Payments:** They are unofficial payments made to guarantee or accelerate the exercise of a routine or necessary duty or action, usually offered to a public official.
- d) **Gift:** It means any payment, gratuity, gift or benefit, whether economic or not, that is offered, promised, given or received, without any direct or indirect, material or immaterial compensation.
- e) **Business Courtesies:** They are social amenities, entertainment, travel or accommodation.
- f) **Public Officials:** They are defined as paid or unpaid officials or employees, working partially or fulltime in municipal, local, or federal government.

#### 5. PROHIBITION OF BRIBERY AND CORRUPTION

GLOBAL does not tolerate any kind of Bribery or Corruption. The Internal Staff of GLOBAL, as well as the Business Partners shall not:

- a) Grant, promise, receive or accept Gifts or Business Courtesies that do not comply with the provisions of this document.
- b) Offer, reimburse the travel expenses of a third party intending to obtain any advantage, when it breaks the provisions of this Policy.
- c) To make a charitable contribution or non-acceptable donation that do not comply with the Company guidelines.
- d) Threaten or retaliate against anyone who has refused to commit an act of Bribery or Corruption or who has raised concerns under this Policy.
- e) Participate in any other activity that may lead to non-compliance with the provisions of this document.

Regarding this Policy it is not relevant whether the harmful action is performed with funds from GLOBAL, individuals or of a third party.

Payments to the benefit of any Business Partner may represent liability risks for GLOBAL, when this figure use the money for inappropriate purposes. If there are indications or suspicions that the Business Partner may exercise improper actions, GLOBAL reserves the right to do not make any payment until the Business Partner demonstrates the Company that complies with this Policy.

## 6. PROHIBITION OF FACILITATION PAYMENTS

The performance of any Facilitation Payment made or accepted on behalf of GLOBAL, is prohibited. Internal Staff and Business Partners who make payments on behalf of GLOBAL must ensure that they obtain a proof of payment, note and/or tax receipt detailing the payment concepts.

If there is any justifiable doubt that the payment may represent a Facilitation Payment under this Policy, you should contact the Human Resources area or the CEO, to determine if such payment is allowed.

If it is required that a member of the Internal Staff or Business Partner make a Facilitation Payment, they must refuse to do so. It is not permitted to make such payments in the performance of professional duties for the Company, even if they are made in charge of personal finances and do not seek reimbursement.

## 7. GIFTS AND BUSINESS COURTESIES

Gifts and Business Courtesies is a relatively common practice around the world when the parts are negotiating. In many cultures, effectively and strong business relationships are based on social interactions of individuals and involve the exchange of Gifts and Business Courtesies.

In accordance with this Policy, Gifts and Business Courtesies are allowed under certain limited circumstances. They must be appropriate, of nominal value and offered, promised, authorized, or granted only for legitimate purposes. These actions must also be carried out in good faith to improve or maintain the image or reputation of GLOBAL, or to effectively promote its services.

Gifts and Business Courtesies should never take the form of cash or equivalents.

In summary, to prevent a Gift or Business Courtesies to be considered a Bribe, Internal Staff or Business Partner should not offer or accept it (directly or indirectly), if:

- a) They are prohibited by current law or domestic regulations of GLOBAL.
- b) They are made in cash or equivalents.
- c) They may lead to improper influence, conflict of interest, flawed judgment, or not proper enrichment.
- d) They are made in advance or reacting to a good standing commercial promise, especially if the benefit is linked to obligations for the recipient.
- e) They occur in a situation where an offer is in progress, or a contract is negotiated with a third party.
- f) They are expressly requested as a condition for exercising an activity.
- g) Understanding or suspecting that they intend to induce or reward the improper performance of any GLOBAL Internal Staff.
- h) Understanding or suspecting that a third party expects to obtain or retain a business advantage from the Company's Internal Staff.

In addition, when giving or accepting Gifts or Business Courtesies the following rules and criteria of the Company must be comply:

- Value and acceptance at social level. In addition to low-value Business Courtesies, the Gifts can only be granted when the social etiquette requires it (i.e., in case of invitations to official events or anniversaries).
- Nominal value. According to the internal guidelines established by the Company.
- Frequency of Gifts or Business Courtesies. As a rule, it is not allowed to give or accepted them from a single person or company more than twice a year.
- Transparency. Gifts or Business Courtesies should not be related to a business purpose.

Under any circumstances, Gifts, Business Courtesies or Travel gifts could be granted for the benefit of any Public Official.

## **8. TRAVEL EXPENSES**

It is permissible only to offer, promise, authorize or cover the travel and hospitality expenses of Public Officials or other persons, for legitimate commercial purposes and if they are carried out in accordance with the law, applicable rules, and regulations.

Travel and hospitality expenses should not appear inappropriate, and they must be of the class, frequency and price that is considered usual and reasonable in accordance with local laws, standards, and local customs. These expenses should be documented and appropriately reviewed.

To deepen about it, the following assumptions should be considered:

- a) GLOBAL will reimburse the travels of the Internal Staff if:
  - The primary purpose and class of the trip is related to the business.
  - The travel minimizes additional journeys.
  - The travel does not endanger the physical and moral integrity of the Internal Staff.
  - Travel expenses have been correctly justified.
  - The CEO has approved the travel expenses and special payments.
- b) The Company's Internal Staff or a Business Partner acting on behalf of GLOBAL may only offer to pay travel expenses to a third party if:
  - The main purpose of the trip is to promote, demonstrate or explain the services of GLOBAL or to attend some service or business diligence.
  - A written invitation describing the arrangements for the trip has been given to the addressee.
  - The invitation has been accepted in writing by the addressee.
  - Travel expenses do not exceed the limit allowed for GLOBAL Internal Staff, who perform similar activities.
  - Expenses are reasonable regarding the circumstances and directly related with a legitimate business purpose.

- Travel, accommodation, and any other expenses of the recipient's companions are not included.
- Tourist stopovers paid or refunded are not included.

## **9. DONATIONS, SPONSORSHIPS OR CHARITABLE CONTRIBUTIONS**

GLOBAL is committed for the development of the country through the services it provides; so, the Company, the Internal Staff, and the Business Partners of GLOBAL can make donations, sponsor events and to do charitable contribution to associations or educational, social, and environmental associations, among others.

However, there is an obligation to ensure that funds for such purposes are used for the specific objective and completely delivered to their recipients. In any case, donations, sponsorships, or charitable contributions will require the approval of the CEO.

## **10. REGISTRY OF GIFTS AND BUSINESS COURTESIES**

GLOBAL will have a Registry of Gifts and Business Courtesies on the following cases:

- a) The recipient of a Gift or Business Courtesy is a member of the Internal Staff of GLOBAL, or a Business Partner and their amount is not from nominal value.
- b) When third parties offer to pay the travel expenses of GLOBAL's Internal Staff.

The Registry will be carried out by Human Resources and reported directly to the GLOBAL's CEO, in monthly periods. The Registry shall be kept for ten years after the termination of the relevant contractual relationship.

## **11. ACCOUNTING REQUIREMENTS**

The Company and the Internal Staff of GLOBAL shall comply with all financial and accounting processes required by law and applicable internal guidelines, including without limitation, procedures for refunds, request of checks and cash for small expenses.

GLOBAL complies with all current accounting and financial standards and therefore cannot:

- a) Create a secret account on behalf of GLOBAL.
- b) Make any false reference in GLOBAL's books and records for any reason.
- c) Use GLOBAL's funds or assets for illegal or improper purposes under this Policy.
- d) Use personal funds to act against this Policy, or other corporate policy or procedure
- e) Falsify any records or accounting documents in connection with any transaction, in any way that may conceal or disguise the true nature of the transaction or activity.
- f) Providing false statements or information to authorities or auditors.

## **12. DUE DILIGENCE OF BUSINESS PARTNERS**

For GLOBAL it is important and necessary to value its Business Partners. The Company will only conduct business with reliable Business Partners, who comply with the same rigorous standards and principles as GLOBAL, which are contained in the Code of Ethics and this Policy.

GLOBAL's Internal Staff should (as possible) perform and document a due diligence process before hiring any Business Partner, showing the potential risk that may arise from the business class related to that Business Partner, the place where it will be performed, and other specific risks or concerns identified.

## **13. TRAINING**

The internal staff of GLOBAL should receive training in anti-bribery and anti-corruption. In addition, Internal Staff who interact with Public Officials, those who are responsible for third parties who interact with such Officials, those who participate in marketing, service promotion, registration, pricing, or in any administrative and/or accounting task, will receive additional training on a regular basis.

Training must be provided to all newly Internal Staff, admitted by GLOBAL.

As appropriate, GLOBAL will also provide to the Business Partners, training material on anti-corruption issues, or raise them awareness of the Company's anti-corruption policies.

## **14. INFORMATION AND MEANS OF NOTIFICATION**

If a situation is suspected to be illegal, unethical or that violates this Policy or the Code of Ethics, the person aware should immediately contact their area supervisor, Human Resources, or directly with the CEO.

Any violation of this Policy or suspicion of such acts may also be reported directly to the telephone numbers +52 55 25893941 and 55 50889921 or to the email [globalcs@globalcs.mx](mailto:globalcs@globalcs.mx); anonymous notifications or communications will not be accepted.

These tools may also be used if there is a question about the best interpretation of this Policy or for doubts regarding the acceptance of any Gift or Business Courtesy.

## **15. NO RETALIATION**

Reprisals for any communication of a possible violation of GLOBAL internal regulations or by the law, are strictly prohibited.

GLOBAL promotes transparency and will support all persons involved who raise genuine concerns under this Policy in good faith, even if the claims are unfounded.

Any person who is aware of retaliation must inform it to the CEO or by email at [globalcs@globalcs.mx](mailto:globalcs@globalcs.mx), for the investigation of the case.

Unless the provisions of law require otherwise, GLOBAL guarantees the confidentiality of the information collected, including the identity of the person reporting the infraction and such who are accused in the report.

## **16. DISCIPLINARY MEASURES**

Internal Staff or Business Partners who violate this Policy shall be subject to appropriate disciplinary measures, which may include dismissal or termination of the contractual relationship or provision of services (if applicable), and without prejudice to the application of the relevant legal actions, or the initiation of investigations by the competent authorities.

