
Antibribing Policy

Antibribing Policy

In accordance with local anti-corruption laws¹, as well as certain international regulations such as the Foreign Corrupt Practices Act or "FCPA" and obligations established by international treaties; and in line with the ten principles of the United Nations Global Compact; Wind Consulting, S.A. de C.V. formalizes its commitment to the fight against bribery/corruption and illegality through this policy.

¹ In Mexico: the General Law of the National Anti-Corruption System, the General Law of Administrative Responsibilities, the Organic Law of the Federal Administrative Justice Court, the Organic Law of the Attorney General's Office, and the Federal Penal Code.

Objective:

To ensure that any activity carried out at Wind Consulting, S.A. de C.V. or on its behalf is based on ethics and values, condemning corruption, bribery, fraud, or any other illegal act that may arise in operational activities. The Anti-Bribery Policy of Wind Consulting, S.A. de C.V.

Scope:

This policy is applicable to all our partners, shareholders, employees, suppliers, distributors, and other business associates in the different entities where we operate, who have the responsibility to know, understand, and implement the principles described herein.

Policy:

Acts of corruption for the purposes of this anti-corruption policy of Wind Consulting include unethical conduct such as bribery, collusion, facilitation

Elaborated by: Management of Regulations and Integral Management	Approved by: General Management
--	---

payments, fraud, extortion, illicit enrichment, influence peddling, the use of false or privileged information, and money laundering, among others; not only if they involve a public servant, but also if they are committed by any partner, shareholder, employee, supplier, representative, distributor, contractor, or any other business associate, to the detriment of Wind Consulting or any third party.

Furthermore, acts of corruption and ethical violations are understood to include "occupational fraud," which is defined as the intentional use of one's job position for personal enrichment, or for the enrichment of a third party or another entity through the misuse of Wind Consulting's resources or assets.

Due to the above, Wind Consulting prohibits, in its name or on its behalf:

- Offering, paying, promising, authorizing the payment, or receiving, directly or indirectly, money, gifts, or services from or to any public servant or third party in order to obtain an advantage or influence a decision.
- Accepting or offering any service, entertainment, money, or valuables **(travel expenses, lodging, or meals will be accepted when they have a direct relation to business agreements, product and/or service presentations, among others)** whose value is inappropriate from or to a public servant, supplier, distributor, or other interested party, or engaging in any act or activity that could be interpreted as an incentive to influence a decision or obtain an advantage.
- Entering into contracts with consultants, lobbyists, contractors, agents, or third parties who could represent a bribery risk. We must not

Elaborated by: Management of Regulations and Integral Management	Approved by: General Management
--	---

negotiate or make payments to third parties if there is any indication that these individuals may engage in any form of bribery on our behalf.

- Making donations or payments to political causes or parties using company resources or in the name of Wind Consulting. Donations will be made in accordance with applicable local and federal laws.
- Participation as an author, co-author, instigator, accomplice, cover-up, or in any other form in the commission, attempted commission, association, or conspiracy to commit any act of corruption.

To facilitate compliance with this policy, in line with the Code of Ethics and Conduct, we provide our employees, clients, suppliers, distributors, and other business partners with the **reporting channel: canal.denuncias@windconsul.com**. Through this channel, any whistleblower, whether internal or external, can submit their report. This channel can be found on the SGI communication site and the Wind Consulting website.

Commitment Against Corruption:

1. Adhere to national laws and international conventions on combating corruption, including the FCPA (Foreign Corrupt Practices Act of the United States), and applicable legislation in the countries where we conduct business activities.
2. Comply with all financial reporting standards applicable to Wind Consulting, as falsifying our books and accounting records is strictly prohibited and constitutes a crime.
3. Conduct all negotiations, purchases, and financial transactions in accordance with our internal procedures and retain all records of these for review in case of an audit.
4. Ensure that the payments we make or that are made on our behalf are exclusively remuneration for services actually rendered to Wind Consulting.

Elaborated by: Management of Regulations and Integral Management	Approved by: General Management
--	---

5. Adopt internal controls and report, if necessary, to the appropriate authorities any cases in which an employee or third party engages in an act of corruption.
6. Promote practices to fight corruption throughout the value chain, train staff on preventive measures, and carry out awareness campaigns.

Wind Consulting, through its Ethics Committee, will review this policy and take the appropriate measures for its proper compliance.

Carlos Eduardo Crespo Velasco
General Management

Elaborated by: Management of Regulations and Integral Management	Approved by: General Management
--	---