



Anticorruption Global Policy

OBJECTIVE

Reaffirm Sigma employees and directors the mandate of conducting their activities in abidance to the Company's ethical and integrity standards. At the same time, they are required to comply with the anticorruption laws and policies applicable in the countries where Sigma operates, including the U.S. Foreign Corrupt Practices Act, FCPA.

Establish the basic rules and framework to prevent, detect, investigate, remedy and, if applicable, penalize any Sigma employee or representative who commit an Act of Corruption.

DEFINITIONS

Corruption or Bribery Acts:

The offer or promise, payment or acceptance of money or Valuables to any individual or entity, to improperly influence their actions or decisions aiming to obtain an unfair or unlawful benefit or an advantage for the Company or as a personal favor.

The mere offer or promise of any kind of wrongful compensation, regardless of the completion of the act, is in itself an Act of Corruption.

Valuables:

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



POLICY

Scope:

This Policy shall be applicable to:

- Sigma, its subsidiaries, and organizations under its control, in all countries where it operates.
- All employees, executives, directors, or board members of the Company, notwithstanding hierarchical levels or responsibilities.
- Every individual that directly or indirectly acts on behalf of the Company, such as representatives, agents, consultants, advisors, distributors, and more.
- Suppliers, contractors, subcontractors, and individuals that provide a service to the Company and whom will be notified of the existence of this Policy.

Anticorruption laws or regulations applicable to countries where Sigma operates shall be observed promptly and at all times, honoring the moral value of honesty.

It is strictly prohibited to employees, contractors, or representatives of the Company to perform, order, authorize, promise, conspire, or induce Corruption Acts, whether directly or through third parties.

Responsibilities:

The Group President shall comply with and help enforce the statements of this document.

Sigma employees / individuals having any relationship with Sigma shall ensure compliance with the guidelines specified in this policy.

Sigma's CFO, Alfa's Audit Director, and whoever they design as responsables shall:

- Validate compliance with this Policy.
- Evaluate the situations that may occur and are not specified in this document and recommend the applicable actions.
- Keep the guidelines of this policy up to date.

The Central Internal Communication area shall spread and promote the contents of this policy.



Relations with other Companies or Institutions:

It is strictly prohibited to offer, solicit, pay, or receive any kind of economic compensation or Valuables from or to customers, suppliers, Companies or other organizations or entities to obtain an unfair or improper business advantage.

Relations with Authorities:

It is strictly prohibited to perform Acts of Bribery. This includes 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.

Gifts and Hospitality:

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.

All gifts received by Sigma personnel shall comply with the provisions of the Gifts and Hospitality Global Policy.

Charitable Contributions:

The Company's charitable contributions are transparent and registered in each Organizational Unit's records for future references, and are always in compliance with local legislation.

Accounting Records:

The Company's accounting records shall be kept in compliance with corresponding guidelines and legislations, including the anticorruption laws.

Sigma and its subsidiaries are required to keep accounting records in a manner that they accurately reflect its transactions and should include a reasonable detail.

Use of Assets:



The use of the Company's assets or resources for any illegal purpose or against the Company's moral values is strictly prohibited.

Disciplinary Measures:

Compliance with this Policy is a requirement for employment at Sigma and its subsidiaries.

Any Company director or employee that fails to comply with this Policy will be subject to applicable disciplinary measures, up to and including termination. These measures may even include informing the corresponding authorities.

Reporting:

Any Sigma director or employee that is in possession of information regarding an Act of Corruption or any indication that such acts are occurring shall immediately raise the subject with his or her superior, provided that they are not involved, or send an anonymous or personalized notice using the Integrity and Transparency Helpline.