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| **OBJECTIVE AND SCOPE** **Article 1.**  |
| Objective: To be sure that any activity carried out in DREBBEL is based on the ethics, policy and values that govern the entity, disapproves of bribery, fraud or any other illegal act that may arise in the legal operations of DREBBEL DE MÉXICO, S. DE R.L. DE C.V.  SCOPE: This policy is applicable to each of our collaborators, representatives, suppliers, contractors and other business partners within the country and in some cases when operations are carried out abroad, everyone is required to know and understand, but above all to put into practice the principles herein.  |
| **DEFINITIONS** **Article 2.**  |
| For the purposes of these Policies, the following definitions shall apply: **Employee(s)** refers to personnel (whether they have an indefinite, temporary and/or outsourcing contract) of the Company.  **Company:** DREBBEL DE MÉXICO, S. DE R.L. DE C.V.  **Public Servant** refers to officials or employees of any Government Entity, including, without limitation, employees or officials of a political party; candidates for public office; employees of any international public body such as the United Nations or the World Bank; employees assigned to any department, society, company, public institution or civil association that is wholly owned by the State or controlled by any governing entity such as state-owned or productive state enterprises.  **Anti-Corruption Laws** refers to every relevant Anti-Corruption Laws and Regulations, including, but not limited to, the following:  I. The United Nations Convention against Corruption;  |

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| 1. General Law of the National Anti-Corruption System
2. Law of the Anti-Corruption System of the State of Campeche
3. The OECD Convention on Combating Bribery of Foreign Public Officials;
4. The U.S. Foreign Corrupt Practices Act
5. The Federal Law for the Prevention and Identification of Operations with Resources of Illicit Origin (Mexico);
6. The General Law of Administrative Responsibilities (LGRA);
7. The Federal Penal Code (Mexico).

And all those norms, conventions, international, federal and state laws identified by the organization  **Subsidiary** refers to a legal entity in which the Company is a shareholder, and in some way, it can be said that controls said legal entity. It will be understood that the Company has control of a legal entity if it has the capacity to perform any of the following acts: i) directly or indirectly impose decisions at general meetings of shareholders, partners or equivalent bodies or appoint or dismiss the majority of the advisors, administrators or their equivalents, of a legal entity; (ii) maintain ownership of rights that directly or indirectly allow exercising the vote with respect to more than fifty per cent of the equity capital of a legal entity; or (iii) directly or indirectly direct, the administration, strategy, or principal policies of a legal entity, whether through the ownership of securities by any contract or in any other legal form.   |
| **RESPONSIBILITY****Article 3.**  |
|  It is the responsibility of every employee of DREBBEL DE MÉXICO, S. DE R.L. DE C.V. to comply with these Policies. It is also the responsibility of the anti-bribery compliance function to provide advice and guidance to staff on the anti-bribery management system and bribery-related issues   |

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| **POLICIES** **Article 4.**  |
|  DREBBEL DE MÉXICO, S. DE R.L. DE C.V. and its collaborators constantly fight against corruption for any abuse of power; it is not allowed to obtain a personal benefit or that of a third party.  Acts of corruption are generally identified by action or omission through bribery that involves offering, promising, giving, accepting, requesting or directly or indirectly authorizing some benefit or any type of advantage to induce any third party to illegal conduct, lack of ethics or breaches of trust. Bribery may take the form of gifts, loans, entertainment payment, vacations, payments of commissions or rewards in cash or in kind, job offers, special personal services, or anything else of value, which is provided with the intention of obtaining an undue advantage or of morally pressuring someone to give such an advantage or influence a decision.  It is important to note that the act of corruption occurs even when the expected benefit or advantage is not obtained.  Acts of corruption for the purposes of the anti-corruption policy include unethical conduct such as bribery, fraud, extortion, illicit enrichment, use of false or privileged information and money laundering among others; committed by any employee, supplier, representative, distributor, contractor or any other business partner to the detriment of the Company or any third party. These actions are prohibited and constitute crimes.  Likewise, DREBBEL DE MÉXICO, S. DE R.L. DE C.V., prohibits any attempt to help or conceal acts of corruption, "occupational fraud" understood as the intentional use of the job position for personal enrichment of a third party or other entity through the improper use of the Company's resources or assets.    |

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| **4.1. Prohibitions:** DREBBEL DE MÉXICO, S. DE R.L. DE C.V prohibits: • Bribery in any of its manifestations and hierarchical levels. • Offering, paying, promising, authorizing payment or directly or indirectly receiving money, gifts or services from or to any public servant or third party in order to obtain any advantage or influence a decision within the company. See the appendix to this Policy. • Accepting or offering any service, money or invitations to restaurants from a supplier or other interested party or performing any type of act or activity that could be interpreted as inducement to influence a decision or obtain an advantage. • Any type of business relationship, invitation to a restaurant and other types of hospitality even if they do not influence the decisions of a person. See the appendix to this Policy.  • Any offer of courtesies, gifts, money, and hospitality must be verified in the Appendix to this Policy and must be reported to the hierarchical supervisor or to the General Management to be taken as background.  • The appendix to this policy should be reviewed before giving or receiving gifts, invitations to restaurants, or entertainment regardless of whether there is an expectation that the person who received the benefit will return something in exchange for that courtesy.  • Entering into contracts with consultants, contractors, agents or third parties that could pose some risk of bribery.  • Negotiating or making payments to third parties if there is any indication that those people may perform any kind of bribery in the company.  **4.2. Commitments:** DREBBEL DE MÉXICO, S. DE R.L. DE C.V undertakes to: • Respect the laws on the fight against corruption, applicable legislation of all countries when necessary.  |

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| • Comply with all financial reporting standards applicable to the Company, as falsification of our accounting books and records is strictly prohibited and constitutes a criminal offence. • Carry out all negotiations, purchases, and financial transactions in accordance with our internal procedures and keep all records thereof for review in the event of an audit. • Implement internal controls and report, if necessary, to the corresponding authorities those cases in which an employee or third party incurs in an act of corruption. • Promote practices to fight against corruption; to facilitate compliance with this policy, we make this policy available to our employees, clients, suppliers, contractors, distributors and other business partners within the Integral Management System. • Drebbel’s staff and external stakeholders are committed to meeting the requirements of the anti-bribery management system . • Promote the approach of concerns in good faith based on a reasonable belief in confidence and without fear of reprisal; to identify the mechanism for this approach there are the following guidelines available DBL. I.ADM.01. R2 Guidelines for internal anti-corruption and anti-bribery reporting An internal portal is generated to carry out the process of receiving, clarifying, investigating, attending, following up and resolving all filed complaints.  Remember that failure to report an act of corruption can have disciplinary consequences for you, as you could be covering up an unethical act or crime.  Those collaborators who make any false or fraudulent statement regarding the alleged violation of this Policy will be subject to disciplinary sanctions. DREBBEL DE MÉXICO, S. DE R.L. DE C.V., will maintain informer’s confidentiality.  |

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| * 1. **PENALTIES FOR NON-COMPLIANCE**

Penalties for non-compliance with this Policy may include: * + - Administrative, labor or even criminal type, depending on the seriousness of the act and may include, but not be limited to.
		- Oral or written reprimands, notes in labor records, conditioning or termination of the employment relationship with the Company.

All this is without prejudice to the sanctions that may be taken directly or indirectly by competent authorities. Nothing in this Policy shall prevent individuals from filing complaints with competent authorities.  * 1. **Anti-Corruption Program:**

In order to ensure full compliance with the Anti-Corruption Laws and the effective implementation of these Policies, DREBBEL DE MÉXICO, S. DE R.L. DE C.V. will implement anti-corruption compliance procedures that will be applicable to all the areas, wherever located, designed to prevent, detect and remedy bribery and registration violations.  Those responsible for each area will also be responsible for ensuring that needed resources are allocated to comply with applicable procedures.  The Chief Executive Officer of DREBBEL DE MÉXICO, S. DE R.L. DE C.V. or his designee shall be responsible for the implementation of these Policies and their procedures, and shall report regularly to the Board of Directors of the Company, which shall exercise reasonable supervision of the implementation and effectiveness of these Policies.  At least, all of the Company's anti-corruption compliance procedures shall provide for the following:  **4.4.1 Third Parties’ Participation:** Because DREBBEL DE MEXICO, S. DE R.L. DE C.V. may be held liable for third parties’ conduct acting on its behalf,  |

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| the Company's anti-corruption procedures will ensure that third parties will act on behalf of the Company only after due diligence of their business practices and their ethical and legal reputation. The Company's anti-corruption compliance procedures will also provide for ongoing review of third parties acting for and on its behalf.  * + 1. **Gifts, Trips & Representation Expenses:**

Providing gifts, trips, and representation expenses can pose serious ethical and legal risks. DREBBEL DE MÉXICO, S. DE R.L. DE C.V. requests that such gifts, trips, and representation expenses be reasonable and bona fide and that they are related to the supply, demonstration, or explanation of products or services, or the execution or fulfillment of a contract with a government or agency and that they comply with the applicable law and the recipient's policies and procedures.  Gifts, trips and representation expenses may be subject to additional policies and procedures of DREBBEL DE MÉXICO, S. DE R.L. DE C.V. This section involves the commitment to previously review the appendix to this Policy. * + 1. **Contributions to Political Parties:**

Neither DREBBEL DE MÉXICO, S. DE R.L. DE C.V. nor its employees or third parties acting on its behalf or representation may contribute funds or assets of the Company, directly or indirectly, to a political party or to the campaign of a candidate running for public office, even if such contributions are permitted by applicable laws. No employee or third party acting on its behalf or representation may make such contributions with their own funds for the benefit of DREBBEL DE MÉXICO, S. DE R.L. DE C.V. * + 1. **Facilitation Payments:**

Facilitation payments are payments made to public servants to secure or expedite routine government actions such as obtaining a license, permit, concession, or others. These payments are illegal under the Anti-Corruption Laws. Facilitation payments by DREBBEL DE MÉXICO, S. DE R.L. DE C.V. and its employees and third parties acting on its behalf are prohibited under this Policy.  |

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| * + 1. **Training:**

All employees of DREBBEL DE MÉXICO, S. DE R.L. DE C.V. directly or indirectly participating in commercial activities that may involve contact with public servants and/or who have access to funds or accounts related to such activities, will be required to complete anti-corruption training, which must be provided periodically.  Likewise, newly hired employees or employees transferred from another Subsidiary will be required to complete anti-corruption training if their position involves contact with public servants. In addition, employees who engage in commercial activities that may involve contact with public servants and/or who have access to or control funds or accounts related to such activities will be required to fully participate in all of the organization's own anti-corruption dissemination and training.  * + 1. **Anti-Bribery Objectives:**

Drebbel annually establishes, implements and revises compliance with anti-bribery objectives, so it is the responsibility of the staff to actively participate to meet those objectives, identifying their degree of contribution to comply with them for continuous improvement of the organization * + 1. **Courtesy Offer**

Courtesies, gifts, money, and hospitality offers must respect the guidelines of the appendix to this Policy and be reported to the hierarchical supervisor or to the General Management to be taken as background  **4.4.8 Business Courtesies** Business courtesies must respect the guidelines of the appendix to this Policy. "Business courtesies" are those gifts, promotional items, invitations to restaurants, services, entertainment, loans, favors, or anything else of value related to the promotion of Drebbel's products or those of external stakeholders. When giving or receiving a business courtesy, the following guidelines must be followed.  |

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|  * The courtesy must comply with the appendix to this Policy
* The courtesy must comply with the laws and policy hereof.
* The courtesy must not be or give the appearance of being inappropriate.
* The cost of the courtesy must be indubitably reasonable.
* The courtesy must be consistent with local practices.
* The expenditure or outflow of financial resources for the use of business courtesies must be duly recorded in the organization's accounting.
* No business courtesy received by any Drebbel employee may have a greater economic value than that indicated in the appendix to this Policy.

These guidelines also apply to business courtesies to current or potential representatives of clients, suppliers, or other business partners or competitors, as well as their family members or others with whom they have a close personal relationship. Giving or receiving business courtesies shall not damage Drebbel de Mexico’s reputation.  |
| **AUTHORIZATION OF POLICIES** **Article 5.**  |
| This Policy and any changes or additions thereof must be approved by the Chief Executive Officer of DREBBEL DE MÉXICO, S. DE R.L. DE C.V. **Compliance Officer** A compliance officer has been appointed to support compliance with the ABMS; the compliance officer has independent judgment, the responsibility of providing advice and guidance to employees on the anti-bribery management system, the Anti-Bribery and Anti-Corruption Policy and how to address any doubts, concerns or complaints related to bribery or corruption.  Drebbel establishes the anti-bribery compliance function and appoints the Operations Director and QHSE Director to serve with compliance function of the anti-bribery management system and who are assigned with the responsibility and authority for the implementation, surveillance and operation of the system. In addition, they are provided with adequate resources and direct and prompt access to senior management and the compliance function to raise any issues or concerns regarding bribery or the anti-bribery management system, if required.  |

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| **CONTACTS** **Article 6.**  |
| Questions or concerns regarding the implementation or compliance with this Policy should be discussed with the immediate superior; The contact designated as responsible for managing the anti-bribery management system will be the compliance function **NON-RETALIATION AND GOOD FAITH REPORT** Drebbel de Mexico makes the following e- mail info@drebbel.com.mx available to every collaborator, partner, supplier and client toanonymously and confidentially report concerns, claims or complaints related to inappropriate behavior by anyone working with or for Drebbel de Mexico.  Through the processing of complaints, the persons who report or those responsible for taking the complaint will directly inform the Compliance Officer of the anti-bribery management system, who must adhere to the guidelines, prohibitions, authorizations and sanctions. This mechanism is formalized in the Instructions for internal anti-corruption and anti-bribery reporting DBL. I.ADM.01 Anyone who reports a concern, claim, or complaint must act in good faith and have reasonable grounds to believe that the information they provide constitutes a violation of the Codes of Ethics, the Anti-Bribery and Anti-Corruption Policy, the Anti-Bribery Management System, or sound practices and regulations   |
| **TRANSITIONAL PROVISIONS** **Unique.**  |
| These anti-bribery and anti-corruption policies will come into force as of May 08 2023.  |

Authorized by

 Ángel González Rul Alvídrez Legal Representative

Drebbel de México, S. de R.L. de C.V.

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| **APPENDIX -GIFTS AND COURTESIES-** |
| 1. Business Gifts:

Low-Value Promotional Items:* + Pens, notebooks, keychains, and other low-cost promotional items are generally accepted.

Customized Office Supplies:* + Practical work-related items, such as notepads, folders, or customized writing utensils may be appropriate.

Company Products:* + If a client or partner company produces something that would be useful to your company, receiving samples of their products might be considered acceptable.

Seasonal Gifts:* + Modest seasonal gifts such as fruit baskets or sweets, during festive periods may be perceived as friendly, non-compromising actions.

Invitations to business events:* + Invitations to business events, trade shows, conferences, or other similar industry-related activities may be appropriate.

Professional Training or Seminars:* + Offers to attend training courses, seminars or conferences that benefit professional development may be considered.

Gifts for Business Purposes:* + Gifts with a clear and legitimate business purpose, such as operational efficiency tools might be acceptable.
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| 2. Hospitality:Participation in Conferences or Seminars:* Invitations to attend conferences, seminars, or workshops that are directly related to the job or industry.

Networking Activities:* Participation in networking events where valuable contacts can be established for the company.
1. Promotional Items: Pens & Writing instruments:
	* Pens, pencils, and other writing tools with the company logo.

Stationery:* + Customized notepads, sticky notepads, folders, and other stationery.

Low-Cost Technology Articles:* + USBs, headphones, phone holders, and other low-cost tech devices.

Cloths & Accessories:* + T-shirts, caps, handkerchiefs or other clothing with the company logo.

Office Supplies:* + Customized paper clips, magnets, mugs, coasters, or other office supplies.

Personal Care Products:* + Personal care products such as hand sanitizers, lip balms, etc., with the company's logo.

Sporting or Fitness Items:* + Water bottles, sports towels, hair bands, or other sports and fitness-related items.

Eco-Friendly Items:* + Reusable bags, recyclable water bottles, or other environmentally friendly products.

Gadgets & Toys:* + Fun little gadgets, desk toys, or similar items that don't have significant value.
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| 1. Specific Prohibitions:

Cash:* + Prohibit acceptance of cash, as this can raise serious ethical and legal concerns.

Gift Cards:* + Prohibit acceptance of gift cards, as they may be perceived as a form of undue influence.

High Value Gifts:* + Limit or prohibit acceptance of high-value gifts that may compromise objectivity in business decisions.

Gifts with Hidden Agenda:* + Prohibit acceptance of gifts that may have hidden agenda or that may compromise the integrity of business operations.

Personal Loans or Favors:* + Prohibit acceptance of personal loans, personal favors, or any benefit that is not directly related to business.

Gifts in Cash or Equivalent:* + Prohibit acceptance of gifts in the form of checks, bank drafts, or other equivalent financial instruments.

Participation in Unethical Activities:* + Prohibit participation in activities that may be considered bribery, corruption, or other unethical practices.

Gifts from Potential Customers or Suppliers:* + Place additional restrictions on accepting gifts from potential customers or suppliers to avoid potential conflicts of interest.

Gifts from Competitors:* + Prohibit acceptance of gifts from competitors to avoid conflicts of interest and preserve impartiality.

Excessive travel expenses:* + Prohibit acceptance of travel expenses or benefits that exceed the limits set by company policy.
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