

# **Anti-corruption Policy**



# Anti-corruption Policy

## 1. Purpose:

The purpose of this Anti-Corruption Policy is to establish the general principles and norms in the cases in which AC associates interact with government officials, in order to avoid acts of corruption and/or violations of the *Code of Ethics and Conduct Policies* as well as related AC policies and of applicable laws.

Compliance with this policy will help to protect both associates and Arca Continental against risks of corruption and its possible consequences and will contribute to promoting a positive impact on i) the communities in which AC participates, ii) the experience of organizational culture by AC associates, and iii) the protection of the reputation and business of the Company.

## 2. Scope:

This policy, as well as the related procedures referred to, are applicable to all associates of the different subsidiaries and business units in all countries and regions where Arca Continental has operations, as well as to third parties authorized by the Company to interact with government officials on behalf of Arca Continental.

## 3. Definitions and Abbreviations:

**Associate** means any person employed by Arca Continental or who is part of any of its boards or other management bodies.

**Bribery** means any payment, delivery, offer, promise, or authorization, which is granted directly or indirectly, of anything of value to any government official, so that he or she does do or omit doing something with the purpose of obtaining or retaining any undue advantage for the company or anyone else. It includes anything of value, including cash payments, charitable donations, loans, travel expenses, gifts, entertainment, job placements and any other payment or thing of value.

**Compliance Officer** means the Arca Continental official in charge of the Ethics and Compliance System. You can contact the Compliance Officer through the following means: for Coca-Cola Southwest Beverages: COBC@cocacolaswb.com; for Wise and other operations: integridad.etica@arcacontal.com

**Corruption** means bribery or the abuse of power for unlawful purposes or personal gain.

**Donation** means any amount of money, either in kind or otherwise, that is provided free of charge to support a specific legitimate purpose. A donation is usually a support for community development, charitable purposes, or basic human needs (for example, support for the population in a natural disaster).

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**Due diligence** means the investigation of relevant background and information (such as litigations, sanctions, public profile, positions and jobs, and commercial and political activities) of a company or person, in the context of their hiring or the maintenance of a commercial relationship, or of any other nature, to identify potential risks of corruption or of another nature.

**Entertainment Expenses** mean expenses related to invitations to restaurants or other similar commercial establishments, as well as to cultural, sporting, or amusement events. Entertainment expenses generally DO NOT include expenses in luxury or ostentatious establishments and, under no circumstances, include expenses in casinos or other gambling establishments or similar, discotheques or dance establishments, or other establishments exclusively for adults.

**Facilitation Payment** means any improper payment made to a government official in order to expedite a non-discretionary, routine government procedure or process.

**Gifts** means presents given as a courtesy gesture or for promotional purposes, generally representative of Arca Continental products, permitted by applicable law, that do not compromise the independence, impartiality, or objectivity of the government official who receives them.

**Government Official** includes any person who holds a job, position, or commission in a government entity. Said term also includes any candidate for public office, any person appointed by government entities or other institutions to perform administrative activities on their behalf, and associates of a provider controlled by a government entity.

**Government Entities** include (i) any branch, level, or constituency of a government (including the legislative, executive, or judicial branches, whether at the municipal, state, federal, or national level); (ii) any autonomous public body; (iii) any state-owned company; (iv) any public international organization (for example, UN, World Bank, OAS), or (v) any political party.

**Intermediary** means any agent, manager, consultant, advisor, distributor, business partner, or service provider that in some way or other represents Arca Continental or its interests. Some typical examples of intermediaries are: customs agents, lawyers, lobbying firms, marketing consultants, investigators, and intelligence service providers, among others.

**Lobbying** means the process by which any company makes its opinion or position known in any government project or action, by legitimate means and in accordance with the applicable legal provisions, with the intention that the relevant government officials objectively consider it and make informed decisions.

**Object of Value** means any object, service, provision, benefit, favor, or anything else, whether tangible or intangible, that has value for a government official or for any relative, company, affiliate, friend, or other person or entity related to him/her. Among other things, this concept includes: cash, contributions in kind, products, cash equivalents (such as gift cards and electronic purses), loans, gifts, prizes, food and beverages, travel, entertainment (such as artistic events, sports, or recreational), airline tickets, car or other property loan, travel invitations, selectively granted discounts, liquor, clothing, jewelry, political contributions, donations (including to charitable or non-profit organizations), employment or internship offers,

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promises, or promotions, any type of concession in a contract, product or service, and shares, participations, or securities of any company or entity.

**Political Contribution** means any monetary or in-kind contribution (for example, resources, facilities, services, or products) to support political parties, political party officials, politicians, or candidates for popular election posts.

**The Company** means Arca Continental, S.A.B. de C.V. and its Subsidiaries, Arca Continental, AC, or the Organization.

**Third Parties** means any individual or organization you come into contact with during the course of the Company's business, or any individual or entity associated with the Company. This includes, but is not limited to, actual or potential vendors, distributors, business contacts, agents, advisers, suppliers, potential suppliers. Examples also include, but are not limited to:

- Custom brokers
- Government relations consultants
- Outside tax advisors
- Consultants retained to assist with obtaining permits or licenses
- Outside lawyers who interact with Government Officials

## 4. Policy Guidelines:

### 1. General Principles.

All interactions of associates with government officials must have a legitimate and lawful business justification and be governed with professionalism, transparency, and integrity, and in accordance with Company policies and other regulations.

This policy must be interpreted by all individuals in a broad way. That is, all associates must comply not only with the letter of the policy, but also with the spirit, philosophy, and the general principle of Arca Continental to **prohibit and reject all acts of corruption**.

All interactions with government officials must be properly documented by associates, once the necessary approvals have been obtained, in accordance with AC's *Code of Ethics and Conduct Policies* and the procedures related to this policy, keeping all relevant documentation.

### 2. Gifts and Entertainment.

Except as specifically permitted by this policy and the law, associates must not give gifts to or cover entertainment expenses for government officials, except as expressly permitted by the applicable law and the procedure for gifts, entertainment, travel, and invitation to corporate events for government officials is complied with. Associates will not give cash as gifts (see

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Procedure for Gifts, Entertainment, Travel, and Invitation to Corporate Events for Government Officials).

The guidelines in this section also apply to gifts that are given to family members of Government Officials, Customers, or Third Parties. If you are ever unsure whether the gift you plan to offer fits the above guidelines, you must consult PACS and the responsible areas (see Procedure for Gifts, Entertainment, Travel, and Invitation to Corporate Events for Government Officials).

## 3. Granting of donations.

**Donations to Organizations or Individuals.** Except as permitted by this policy, any donation to any government official is prohibited, except for political contributions as provided in this policy. Donations to individuals, companies, associations, foundations, or other organizations in which a government official has an interest, be it direct or indirect, will be allowed only if conflict of interest neither exists nor is foreseeable between Arca Continental and the government official, and said donation process complies with the Due Diligence Procedure for Beneficiaries of Donations and Sponsorships.

**Donations to Government Entities.** Donations to government entities will be allowed only when the following conditions are met:

- (a) That the donation is legitimate and allowed by applicable law.
- (b) That the donation complies with the Donation Granting Procedure and is authorized in accordance with it.
- (c) That the donation is related to Arca Continental's social responsibility or community development activities, or that it is commercially justified (for example, that it is part of a commercial agreement with a government entity that is a client).
- (d) That the donation is properly documented, auditable, and made to an official account of the government entity through the formal financial system. Donations in physical cash or by any other means that are not easily auditable are prohibited. Donations delivered by transfer, in checks, or similar instruments must be issued in the name of the beneficiary government entity.
- (e) That the donation does not represent or give rise to a real, potential, or apparent conflict of interest with the relevant government entity.

All donations made by the Company as donations must be clearly and precisely reflected in the book account corresponding to the nature of the transaction in the books and records of Arca Continental, in accordance with the applicable laws and regulations (see Due Diligence Procedure for Beneficiaries of Donations and Sponsorships.)

## 4. Sponsorships and Other Promotional Activities.

**Sponsorships and Other Promotional Activities in Favor of Organizations or Individuals.**

Any sponsorship to any government official is prohibited. Provision of products to people, companies, associations, foundations, or other organizations in which a government official has a direct or indirect interest is permitted only when there is no relationship or interest

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between Arca Continental and the government official and said sponsorships and other promotional activities also comply with the Due Diligence Procedure for Beneficiaries of Donations and Sponsorships<sup>1</sup>.

**Sponsorships and Other Promotional Activities in Favor of Government Entities or Intermediaries.** Promotional activities involving sponsorships or delivery of free products to government entities or their contractors or intermediaries will only be allowed if the following conditions are met:

- (a) That they are permitted by the applicable law.
- (b) That there is a clear business justification (such as business agreement, brand or product positioning, business promotion, and sales strategy).
- (c) That they are properly documented and auditable and comply with the official requirements of the government entity in question.
- (d) That they do not represent or give rise to a real, potential, or apparent conflict of interest with the relevant government entity.
- (e) That the Due Diligence Procedure for Beneficiaries of Donations and Sponsorships is complied with and said sponsorships are authorized pursuant to such Procedure (see Due Diligence Procedure for Beneficiaries of Donations and Sponsorships).

## **5. Travel.**

Travel expenses for government officials may be paid only where there is a clear and lawful business justification, and the Travel Policy and the Procedure for Gifts, Entertainment, Travel, and Invitation to Corporate Events for Government Officials are complied with (see Procedure for Gifts, Entertainment, Travel, and Invitation to Corporate Events for Government Officials).

If possible, payments for travel, lodging and related travel expenses should be made directly to the airline, hotel or other vendor. Otherwise, a written receipt with invoices attached must be submitted for reimbursement.

## **6. Purchases**

**Purchases from Organizations or Individuals.** Any purchase of products or services from any government official is prohibited. Purchases of products or services from people, companies, associations, foundations, or other organizations in which a government official has an interest, be it direct or indirect, will only be allowed to associates when a conflict of interest neither exists nor is foreseeable between Arca Continental and the government official, and said purchase also complies with the Purchase Policy and the Third Party Due Diligence Procedure.

**Purchases from Government Entities.** Associates' purchases from government entities will be permitted only if they are permitted by applicable law, there is a clear and lawful business justification, under normal market conditions, there is no conflict of interest with the government officials involved in the operation, and, in addition, the Purchasing Policy and the

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<sup>1</sup> In the United States, a commercially justified sponsorship allowed by law (e.g., marketing agreements with a coach of a public university), may be approved by PACS and Legal.

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Third Party Due Diligence Procedure are complied with (see Third Party Due Diligence Procedure).

## 7. Political Contributions

**Political Contributions by Arca Continental.** Any political contributions made by or on behalf of Arca Continental must be carefully analyzed and must strictly comply with the applicable laws and AC's *Code of Ethics and Conduct Policies*.

**Political Contributions by Associates.** Arca Continental associates who wish to make political contributions in their personal capacity must ensure that doing so will not interfere with their ability to fulfill their job duties or otherwise interfere with their obligations to Arca Continental as an employee. Additionally, associates are strictly prohibited from using the name of Arca Continental or in any way giving the impression that any personal political contribution has any link or connection to Arca Continental, except that this policy will not prevent the contributor identifying Arca Continental if such disclosure is required by applicable law.

## 8. Processing permits and licenses

All licenses and permits required for the use or operation of Arca Continental production facilities, plants, and vehicles, must be processed directly by Arca Continental associates, or by intermediaries who have satisfactorily gone through the process provided for in the Third Party Due Diligence Procedure prior to hiring, and who have signed a document in which they undertake to comply with this Anti-Corruption Policy, the applicable anti-corruption laws, as well as the *Code of Ethics and Conduct Policies* of Arca Continental.

## 9. Inspections and visits to plants, DISCE or other facilities

Visitors or official inspections of Arca Continental's facilities must be accompanied by the associates responsible for such plants, distribution centers, or other facilities as identified in the internal procedures and guidelines. Associates learning of or accompanying such visits or inspections must provide immediate notice of same to the country's legal area, IMCR team and/or corresponding business unit. Further, any documentation generated by these visits or related to any visit or inspection must be immediately sent to the legal area of the country, IMCR team and/or corresponding business unit.

It is strictly prohibited to grant, offer, or promise Gifts, Entertainment, or any other type of gratuity to Government Officials or other persons outside the Company before, during, or after the inspection.

## 10. Requests for bids

Arca Continental associates must comply with all laws and other guidelines applicable to public bidding processes and government contracts.

Arca Continental associates and intermediaries are strictly prohibited from giving, offering, or promising, directly or indirectly, money or anything else of value to a government official, with



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the purpose of using his/her authority or influence to further the interests of Arca Continental during the course of a public tender or contract award.

All Arca Continental associates must comply with the relevant policy and principles regarding economic competition contained in the Company's *Code of Ethics and Conduct Policies*.

## 11. Road Incidents

In the event of a driving offence, road accident or other incident related to the vehicle units owned by Arca Continental, the driver or any other associate is prohibited from negotiating any type of arrangement with the authorities on behalf of Arca Continental. The only person authorized to manage lawfully any such incident on behalf of Arca Continental will be the person designated by the Company, who must immediately notify the legal area and/or IMCR team and follow their instructions when any such incident occurs.

## 12. Intermediaries of Arca Continental before government entities and officials

All intermediaries formally authorized to interact with government entities on behalf of Arca Continental must complete a Suppliers Due Diligence process and comply with this Anti-Corruption Policy, the applicable anti-corruption laws, as well as the *Code of Ethics and Conduct Policies* of Arca Continental.

## 13. Invitation to events organized by Arca Continental

Associates may invite government officials to corporate events such as plant openings, DISCE, or other facilities, as long as the restrictions and limitations provided in the laws, this policy, and its procedures are complied with (see Procedure for Gifts, Entertainment, Travel, and Invitation to Corporate Events for Government Officials).

## 14. Lobbying

In appropriate circumstances, Arca Continental may engage in its own initiatives or those proposed by a third party trade association to improve current or proposed applicable laws, regulations, or applicable bills or regulation projects. Arca Continental considers legitimate and lawful cooperation in the public agenda can be an appropriate and important role for companies in an open society, so long as it is carried out in a legal and transparent manner.

At all times, associates or intermediaries involved in the Company's lobbying actions must respect the legislative context, the laws and other applicable provisions, the customs of each country, as well as the provisions of this Anti-Corruption Policy, AC's *Code of Ethics and Conduct Policies*, and other related policies.

Only associates and intermediaries authorized by the Executive Director of Public Affairs and Communication may be involved in the lobbying activity for which they have been authorized. Before participating in any of these activities, authorized associates may consult with the Compliance Officer.



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## **15. Facilitation Payment**

Facilitation payments to a government official are prohibited at Arca Continental. No Arca Continental associate shall make facilitation payments.

## **16. Guidelines to limit bribery attempts**

To help avoid being subject to attempted bribery or other improper requests from government officials, associates should follow the following recommendations:

- a) Avoid going alone to meetings with government officials. Instead, try to be accompanied by at least one other associate from Arca Continental.
- b) Avoid meetings in private places.
- c) Avoid insinuations, comments, or jokes that can be misinterpreted.
- d) In an uncomfortable or ambiguous situation, try to defer the decision or state that it is necessary to consult with your manager or another person of the Company.
- e) Before a meeting or encounter, ensure that the government official knows that Arca Continental has a firm Anti-Corruption Policy.

In the event that a government official requests a bribe, associates or intermediaries must explain that Arca Continental prohibits them from doing so and reject the request. They must also give immediate notice of the situation to the Compliance Officer, so that he/she can decide what measures to take in each case.

## **17. Emergency Cases**

Arca Continental does not expect that this policy will prevent associates or intermediaries from taking the necessary measures when their life, their physical integrity, their safety, or that of one or more people are in danger, or in situations of extreme risk for the company's facilities.

In such cases, Arca Continental will take into consideration the particular circumstances to resolve the situation fairly and in accordance with the principles and values of the *Code of Ethics and Conduct Policies*.

In any case, associates and any other people involved must provide all relevant information to the Compliance Officer as soon as it is safe to do so.

## **18. Outreach and training**

The Compliance Officer will ensure that the principles set forth in this Policy are duly communicated to and understood by his associates.

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## **5. Vigilance, Compliance with and Interpretation of Policy:**

All supervisors within AC must monitor the application and compliance of this policy within their work areas and activities.

The Compliance Officer must comply with and enforce this policy and will be responsible for developing criteria related to it, as well as answering questions about the interpretation and application of this policy.

Complaints and investigations of possible violations of this policy will be dealt with in accordance with the *Code of Ethics and Policies of Conduct* and the applicable policies and procedures of the Company.

## **6. Consequences or Sanctions for Lack of Compliance with the Policy:**

Any breach of this policy must be reported to the Ethics and Compliance and Human Capital Directors. Failure to comply with the provisions of this policy by any of the responsible parties may result in discipline, up to and including termination of employment in accordance with the Code of Ethics of Arca Continental and any other applicable Law.

## **Changes Log POL-GG-JEC-EYC-003:**

Issue date:	July 15, 2021
Date of application:	July 15, 2021
Date of last update:	May 1, 2025
Initial effective date of the update:	May 1, 2025
Director responsible for the issue or update:	Ethics and Compliance Director

Any associate who reasonably suspects or becomes aware of conduct that deviates from this policy is encouraged to make a complaint to any manager or by any other means, including the Transparency Mailbox, through the following options:

1. The “Transparency Mailbox” on the corporate intranet or on the Arca Continental web page <https://www.buzondetransparenciaac.com/>
2. The toll-free phone lines:
  - In Argentina: 0800-345-2036
  - In Ecuador: 1-800-001-684
  - In the USA: 1-833-761-8291
  - In Mexico: 800-880-0754
  - In Peru: 0800-74684