



ANTI-CORRUPTION POLICY



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1. PURPOSE

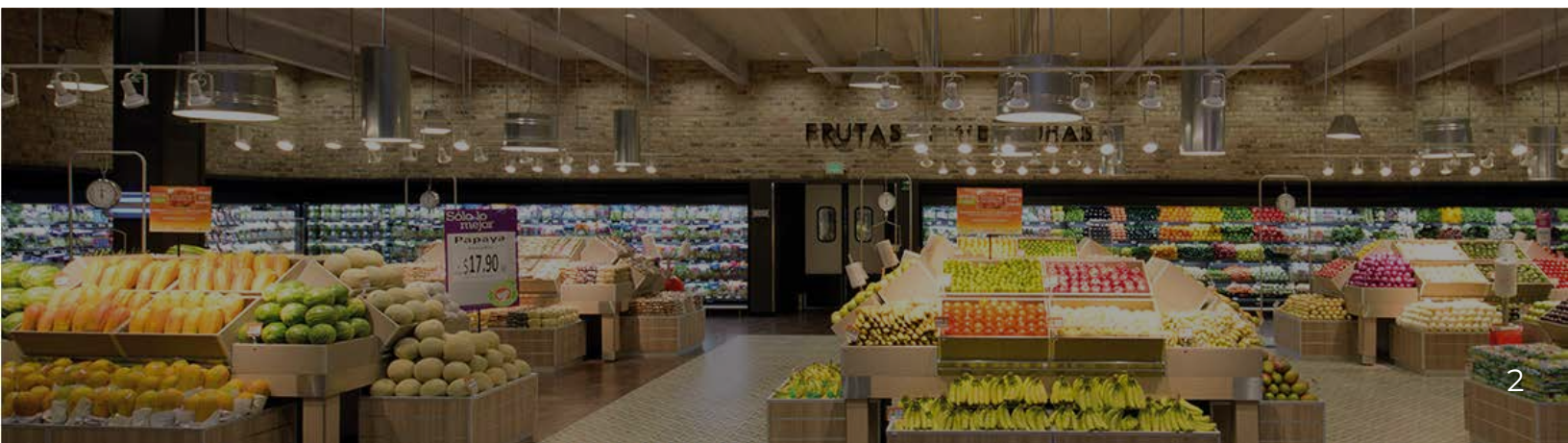
As part of the Corporate Governance Best Practices, this Anti-Corruption Policy is established to lay the foundations for an ethical, comprehensive, and transparent culture within Grupo La Comer. Its main objective is to efficiently detect, prevent, and rectify, both within and outside its organizational structure, any act of corruption or practice that generates an undue benefit, whether personal or for the Company, in any activity or operation carried out in the course of one's duties.

This policy is part of the compliance measures adopted by the Corporate Governance of Grupo La Comer. It is rooted in the Internal Code of Ethics and finds its legal basis in Article 13 of the Constitución Política de los Estados Unidos Mexicanos (Political Constitution of the United Mexican States), Chapter II of the General Law of Administrative Responsibilities, and the General Law of the National Anti-Corruption System.

Grupo La Comer expects all Board Members, Directors, Executives, Employees, Suppliers, Service Providers, Clients, and Third Parties in general to act in accordance with the values of honesty, integrity, and probity in the performance of their duties, as well as to demonstrate full commitment to complying with and enforcing this policy.

2. SCOPE

This policy applies to all areas of the company and is addressed to board members, directors, executives, employees, collaborators, clients, suppliers, and third parties related to the activity and operation of the companies of Grupo La Comer.



3. GENERAL GUIDELINES

1. This document is part of the Corporate Governance protocol of Grupo La Comer, and collaborators must become familiar with it, accept it, sign it, refer to it, and apply it as a guideline for conduct, in the same way the Code of Ethics and the Internal Work Regulations.
2. At Grupo La Comer, we will avoid any activity that could lead to acts of corruption and, in general, any conduct, action or omission involving payments in cash or in kind, granting advantages or privileges, improper provision of services, assumption of debts or obligations, improper business courtesies, sponsorships or donations, simulated transactions, either directly or through third parties, whether to government entities and officials, as well as to employees, clients or suppliers of goods and services.
3. Likewise, acts or omissions involving a breach of trust from any position of power which generate personal gain derived from duties performed at Grupo La Comer are prohibited.
4. Grupo La Comer maintains a zero-tolerance policy towards improper commercial practices at any stage, including processes established by the Company, relationships among collaborators during the performance of their duties, interactions with government entities, agencies or personnel where such practices are:
 - Illegal but perceived as normal or even required (internal or external facilitation payments).
 - Legal but involving the risk of being used to conceal corruption.
 - Based on biased decisions (conflict of interest or abuse of authority).
5. All collaborators must avoid actions or conduct that may result in: i) losses and shortfalls due to deficiencies; ii) financial, administrative or criminal penalties against executives; iii) loss of reputation; iv) poor image or negative publicity; v) a decline in brand value; vi) loss of customers or sales and decline in revenue; or vii) compensation payments arising from liability to the State.

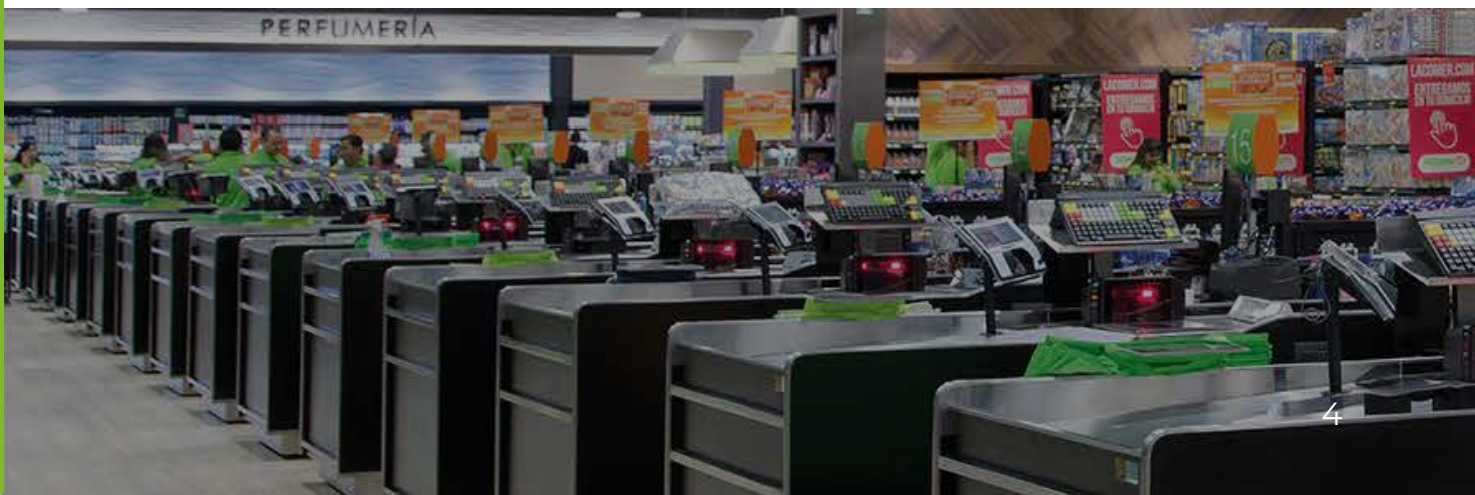
Procurement and contracting

1. Contractors, suppliers, and other third parties must be engaged through a transparent, fair, and formal process, which has been previously established and selected through impartial evaluation of market-rate quotations in accordance with internal policies. Where applicable, tendering processes must be carried out.

2. Any bidding process that is required due to its value or significance must include at minimum the requesting area, responsible third parties, and Corporate Audit and Compliance as the validating authority.
3. The contracting department must ensure that all activities and transactions have the proper authorization and are carried out in accordance with the policies of Grupo La Comer and applicable anti-corruption laws.
4. Before the beginning of work on behalf of Grupo La Comer, written contracts must be executed, describing the services to be provided and payment terms, and, when applicable, a confidentiality agreement must also be signed.
5. Purchasing and contracting decisions must be based on the certainty of obtaining the best value and delivering such value to customers and suppliers, taking into account factors such as price, quality, competitiveness, and compliance. No executive or employee may request nor accept commissions, financial advantages, or any other type of benefit, nor may they offer, provide, authorize, request, or receive incentives or rewards for their performance.
6. Any exchange of information related to these activities must comply with Grupo La Comer confidential information handling policies.

Accounting records

1. All financial transactions and daily operations involving the use of Grupo La Comer resources must be recorded in accordance with accounting policies and procedures.
2. Financial information must reflect not only actual transactions but also best practices in line with International Financial Reporting Standards (IFRS) or other applicable standards and must be available for review in the event of internal or external audits.



3. Expenses must be described fully and accurately, not only in terms of their amounts but also regarding their nature, purpose or destination. Under no circumstances should any false or misleading records be created.
4. Records of investments made by Grupo La Comer in fixed assets must be subject to precise and detailed control. Additions or improvements that increase the value of existing assets must undergo valuation review and proper authorization.

Gifts and gratuities

1. Employees and their immediate family members up to the fourth degree are prohibited from accepting gifts or gratuities from third parties, including customers, suppliers, business partners, or shareholders, which represent personal benefit or compromise their objectivity in decision-making.
2. It is also prohibited to give gifts or gratuities to third parties, whether they be customers, suppliers, business partners, or shareholders, with the aim of obtaining a benefit for Grupo La Comer.
3. A gift or gratuity is any donation or benefit such as monetary resources, goods, payment of travel expenses, or recreational activities.
4. If a gift is received and it does not compromise the interests of the recipient, the employee must notify their line manager and the Human Resources Department by email, detailing the purpose of the gift and requesting authorization to keep it.

Donations

1. Donations may only be made to individuals or entities authorized by applicable legislation to receive them.
2. Any charitable donation, grant or sponsorship must undergo a formal authorization and documentation process.
3. Only the Chief Executive Officer is authorized to approve such donations.



Travel and expenses

1. All collaborators of Grupo La Comer must report the use of company resources for travel, representation, and expenses (including per diem allowances) in accordance with established procedures and guidelines.
2. The use of travel, representation, and expenses (including per diem allowances) for the following purposes is strictly prohibited:
 - Personal benefit
 - Improper direct or indirect benefit to Grupo La Comer
 - Expenses not authorized under Policy 219 – Expenses

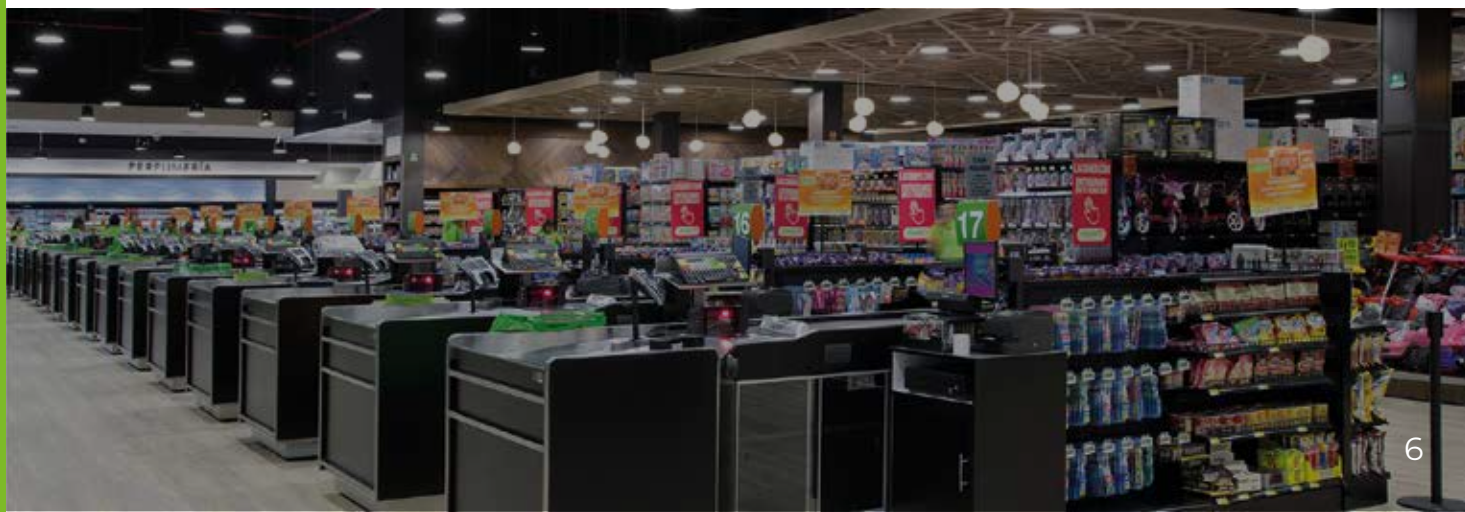
4. ZERO TOLERANCE

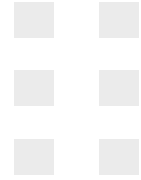
Grupo La Comer is committed to its development through a management model based on socially responsible principles, guidelines, and objectives, and, in keeping with its values and ethical principles, maintains a Zero Tolerance policy toward the following situations:

Bribery

It is prohibited to give, promise, offer, receive, or authorize the payment of anything of value, such as money, gifts, travel, or entertainment, either directly or indirectly through a third party, with the aim of persuading them to assist the Company or a third party in securing contracts, sales, government approvals, permits, licenses, or any legal business advantage.

Payments made to or for directors, executives, or employees of La Comer, with the aim of securing or improving conditions that would not ordinarily be achieved, are also considered bribery, whether for personal gain or for the benefit of the Company.





Attempts of bribery must be firmly rejected, making it clear that the Company maintains strict policies and will not engage in such conduct. We must avoid giving the impression that we might agree, and that we cannot and will not engage in conduct that breaches them.

Facilitation payments

Facilitation payments are those made or ordered by a director, executive or employee of Grupo La Comer to any public official to obtain or expedite the performance of an action, whether routine or exceptional, regardless of entitlement.

Influence peddling

Occurs when directors, executives or employees take advantage of their hierarchical position to influence decisions, alter established Company processes or provide undue advantages to obtain personal or third-party benefit.

Conflict of interest

This refers to any potential compromise of the impartial and objective performance of duties due to personal, family, or business interests arising from a pre-existing relationship or one formed while the individual or individuals concerned hold an influential role in the decision-making of one or more areas of Grupo La Comer, whether with tenants, suppliers, potential customers, creditors, and/or competitors.

This may arise from pre-existing relationships or relationships formed while individuals participate in decision-making processes involving tenants, suppliers, potential clients, creditors, and/or competitors, including family relationships up to the fourth degree of consanguinity or affinity.

5. POLICY VIOLATIONS

Sanctions for violations of this policy will be applied in accordance with the provisions of the Code of Ethics, the Internal Work Regulations, and determinations made by the Ethics Committee, and may include:

- Verbal warning
- Written warning with a copy placed in the employee's file (Administrative Record)
- Termination of employment
- Termination of business relationships with third parties involved

The applicable sanction will be imposed by the Human Resources Department, with support from Labor Relations when required.

6. REPORTING CHANNELS

Grupo La Comer provides customers, suppliers, and partners with the following official channels for reporting, either openly, anonymously, or confidentially, any prohibited practice, conduct, or activity that does not comply with the provisions of this document and contravenes the values, policies, regulations, Code of Ethics, and spirit of Grupo La Comer. Reports may be made via the following channels:

- Telephone: 55 52709990 / 800 5236701
- Email: auditor@lacomer.com.mx
- Website: www.intracomer.com.mx / www.provecomer.com.mx

7. GLOSSARY OF TERMS

• Breach of Trust

Occurs when a person holding a position within Grupo La Comer dishonestly or unlawfully uses company funds or assets entrusted to them for personal enrichment or other improper activities.

• Conflict of Interest

The potential impairment of the impartial and objective performance of duties due to personal, family, or business interests arising from a pre-existing relationship or during the period in which the person or persons involved play an influential role in decisions within one or more areas of Grupo La Comer.

• Corruption

The willingness to act dishonestly by abusing entrusted functions in exchange for bribes or personal or third-party benefits, directly or indirectly unduly favoring third parties against the interests of the company.

• Grupo La Comer

Any reference to company, entity, organization, or La Comer refers to the companies that comprise Grupo La Comer.

• Business Partners

Individuals or legal entities that provide goods or services to Grupo La Comer in support or complement of its ordinary activities.



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