



CORPORATE COMPLIANCE POLICY



TABLE OF CONTENTS

	PAGE
1. Purpose _____	2
2. Scope _____	2
3. General Guidelines _____	3
4. Principles and Guidelines _____	3
5. Compliance Program _____	4
6. Objectives of the Compliance Program _____	5
7. Elements of the Compliance Program _____	6
8. General Principles of Conduct _____	6
9. Compliance Responsibilities _____	7
10. Corporate Governance Model for the Compliance Program _____	8
11. Policy Violations _____	8
12. Reporting Channels _____	8
13. Glossary of Terms _____	9

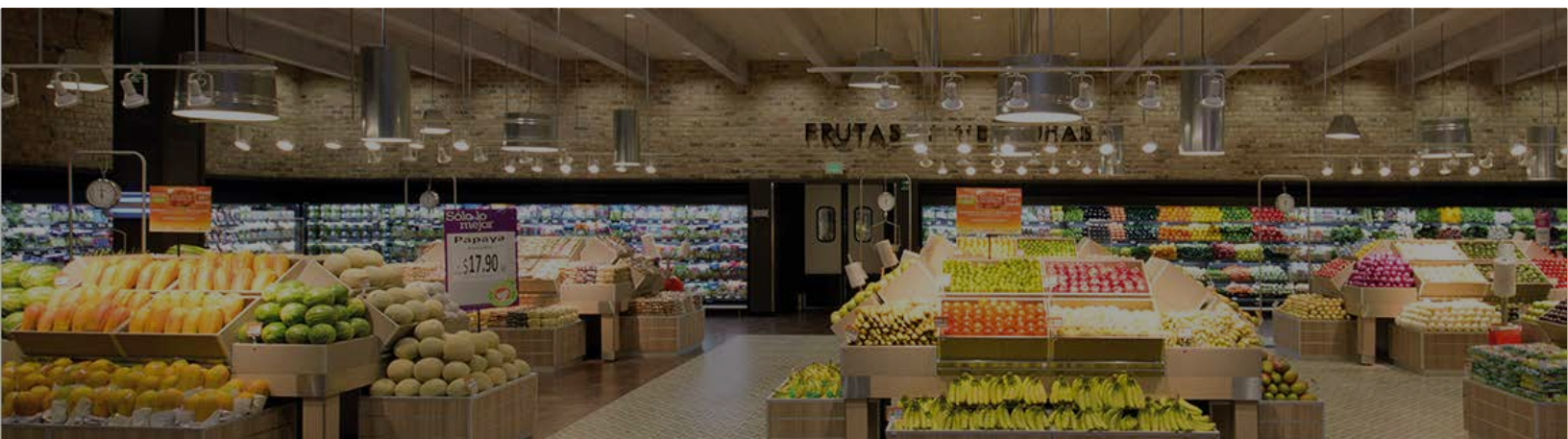
1. PURPOSE

As part of the continuous improvement of Corporate Governance practices, the Corporate Compliance Policy is established, which derives from the principles set forth in our Code of Ethics.

Its primary objective is to establish Grupo La Comer's commitment to the prevention, detection, and response to any conduct that may constitute an act contrary to legal obligations and commitments assumed by the Company.

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. The content and scope of this document are subject to compliance with the legal framework applicable to the Company.
2. The Corporate Compliance Policy is not merely an instrument for complying with applicable legislation and internal regulations, but rather constitutes the foundation upon which activities and decisions for the development and operation of the business must be carried out.
3. The guidelines established herein form part of the corporate culture, the Company's long-term strategic objectives, and the commitment to Corporate Governance best practices.
4. Only through the commitment of all members will the Company achieve respect for regulatory and ethical compliance. Therefore, all members of the Company, regardless of their position, must be familiar with and commit to observing this Compliance Policy and all other applicable internal and external regulations, as well as the legislation applicable to the organization.

4. PRINCIPLES AND GUIDELINES

This policy establishes an organizational model and risk management system for regulatory non-compliance, adapted to the size, complexity, and operations of the Group, based on the following pillars:

- The responsibility of the Board of Directors and Company management to implement an efficient compliance program throughout Grupo La Comer.
- A Corporate Audit and Compliance Department reporting directly to the Audit Committee, whose functions are governed by the principles of independence, authority, self-determination, impartiality, and adequate resources to ensure operational efficiency.
- An Audit Committee acting as the internal body responsible for the supervision, monitoring and control of the corporate compliance program across the different levels of the Company.
- The continuous promotion of a culture of corporative compliance, aimed at preserving the reputation of the Group and strengthening the professional and ethical conduct of its collaborators.



5. COMPLIANCE PROGRAM

Grupo La Comer has developed an Integrated Compliance Program, defining both voluntary commitments and obligations derived from the applicable legal framework.

This policy constitutes a fundamental element of the Compliance Program by establishing the principles and guidelines that Grupo La Comer adopts in this area, including:

- Applying the principles adopted by the Company and promoting the incorporation of best practices in compliance.
- Acting at all times in accordance with applicable legislation and Company policies.
- Promoting an ethical and compliance culture, based on the principle of zero tolerance for illegal acts and support for ethical conduct.
- Disseminating among members of the Group, through training, education, and awareness programs, the importance of performing their duties in accordance with the law, internal policies, and the commitments assumed by the Company in this area.
- Ensuring that decision-making by Company members follows four fundamental premises: (I) the action complies with the Code of Ethics; (II) it is legally valid; (III) that it aligns with the strategic objectives of the Company; (IV) that it falls within the scope of the individual's authority and responsibility.
- Ensuring that the Company's relationships with its stakeholders are conducted ethically and transparently.
- Disseminating among Company members the rules, policies, and procedures applicable to their duties and informing them of the consequences of non-compliance.



6. OBJECTIVES OF THE COMPLIANCE PROGRAM

Grupo La Comer is committed to promoting an ethical culture and regulatory compliance, which involves respect for applicable regulations and commitments established through its internal policies.

The Compliance Program includes operational criteria and control elements designed to prevent breaches of obligations and commitments in the Company's activities.

The main objectives of the Compliance Program are:

- I. Establish control and supervision mechanisms to mitigate risks related to regulatory non-compliance.
- II. Provide Company members with principles of conduct and rules governing operational processes within the Group.
- III. Optimize and improve the management of risks inherent to the operations of La Comer.
- IV. Raise awareness among members of Grupo La Comer regarding the importance of the Compliance Program and the need to align conduct with the principles and guidelines of the Code of Ethics.
- V. Formalize the commitment of Grupo La Comer and its members to prevent conduct contrary to the law and internal policies.
- VI. Inform individuals related to La Comer that violations of principles and policies will lead to disciplinary measures.
- VII. Establish adequate control mechanisms to reduce the Company's risk of non-compliance, prevent it, and manage corrective actions when detected.
- VIII. Maintain evidence of compliance with obligations and commitments for the periods established by applicable laws.
- IX. Promote continuous training and communication for employees at all levels and roles within the organization to ensure understanding of their compliance responsibilities.



7. ELEMENTS OF THE COMPLIANCE PROGRAM

The Compliance Program includes the following elements:

- I. A Compliance Policy that expresses the Company's rejection of unlawful conduct and its commitment to ethics and continuous improvement.
- II. A risk map identifying and evaluating the risk appetite accepted by the Company and proposing key internal controls to mitigate those risks.
- III. Policies, procedures and controls addressing identified compliance risks.
- IV. Adequate human, material and financial resources to ensure the effective functioning of the Corporate Audit and Compliance area.
- V. A monitoring and supervision program enabling the Group to monitor compliance controls and identify areas for improvement.
- VI. Definition and communication of a whistleblowing channel for reporting suspicious conduct or compliance breaches.
- VII. A disciplinary enforcement program in accordance with the Internal Work Regulations, collective labor agreements and internal policies.
- VIII. Continuous supervision, updating and improvement of the Compliance Program based on regulatory changes, internal organizational changes, and operational experience.

8. GENERAL PRINCIPLES OF CONDUCT

The general principles of conduct constitute the fundamental pillars of the Company's compliance model.

- **Respect for legality and internal regulations.**

All personnel must comply with applicable laws and internal regulations in the exercise of their professional duties.

- **Compliance with policies and procedures.**

All collaborators must comply with and enforce internal policies and procedures applicable to their roles.

- **Disclosure of information.**

Employees must provide truthful, complete and accurate information when requested internally or by authorized external parties.

- **Responsibility for financial information.**

Grupo La Comer ensures the accuracy and reliability of its financial statements in accordance with applicable accounting standards.

- **Reporting of possible illegal conduct.**

All collaborators must report suspected misconduct through the established reporting channels.

- **Continuous supervision and monitoring.**

The Corporate Audit and Compliance Department will supervise the implementation of the Compliance Program and related activities.

9. COMPLIANCE RESPONSIBILITIES

It is the responsibility of all employees to comply with and ensure compliance with all Grupo La Comer policies. Given the nature of the Business's operations, we recognize the involvement of each individual under the following Three Lines of Defense Model:

First Line. This line comprises employees assigned to the business units who have direct contact with customers, suppliers, authorities, and third parties external to the Company. They are responsible for complying with and ensuring compliance with the obligations inherent to the operational processes under their responsibility or in which they participate, as well as for establishing and monitoring controls designed to mitigate the risks associated with their duties.

Second Line. This line comprises various functions that perform oversight and control activities over the First Line's operations. The functions responsible for carrying out these activities seek to establish the Service quality standards under which Company employees are expected to fulfill their obligations. In addition, they provide advisory support and training and establish tools, processes, and mechanisms based on a risk map, including the development of Policies and Procedure Manuals for the continuous improvement and updating of those already in effect, as well as their communication and ongoing monitoring.

Third Line (Audit). This line independently reviews the activities performed by the first two Lines of Defense, based on a risk-based audit program. This program includes a review of the effectiveness of the controls implemented throughout the Group for the purpose of detecting and, where applicable, preventing acts related to bribery, corruption, administrative offenses, or non-compliance with any applicable laws, regulations, or requirements by employees, suppliers, or third parties.

10. CORPORATE GOVERNANCE MODEL FOR THE COMPLIANCE PROGRAM

Approval of the Compliance Policy corresponds to the Board of Directors, which is responsible for approving policies and general strategies and supervising internal control programs.

The Audit Committee supports the Board of Directors in overseeing compliance with legal provisions and internal regulations.

The Corporate Audit and Compliance Department will design, implement and develop the Group's Compliance Program in coordination with operational areas.

11. POLICY VIOLATIONS

Sanctions for violations of this policy will be applied in accordance with 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).
- Suspension of one to three days without pay.
- Termination of employment.

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

12. REPORTING CHANNELS

Grupo La Comer makes the following official reporting channels available to Customers, Suppliers, and Employees to openly, anonymously, or confidentially report any prohibited practice, conduct, or activity that fails to comply with the provisions set forth in this document or that is contrary to Grupo La Comer's values, policies, regulations, Code of Ethics, and spirit. Reports may be submitted through any of the following channels:

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

13. GLOSSARY OF TERMS

- **Corporate Compliance.**

The set of policies, procedures and practices implemented by Grupo La Comer to ensure that all operations, employees and collaborators act in accordance with applicable legal frameworks and standards.

- **Code of Ethics.**

A behavioral manual defining how internal and external relationships of directors, executives and employees of Grupo La Comer must be conducted.

- **Grupo La Comer.**

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

- **Compliance Program.**

A structured system implemented by Grupo La Comer to ensure that all activities and operations comply with applicable laws, regulations, ethical standards and internal policies.



This document is public in nature and is the property of Grupo La Comer, and may not be reproduced or used for purposes other than those established in its content without prior authorization from the Company. Unauthorized reproduction may be subject to sanctions under applicable copyright laws.