



ANTI-DISCRIMINATION AND ANTI-HARASSMENT POLICY





INDEX

	Page
1. Purpose _____	2
2. Legal Framework _____	2
3. Scope _____	2
4. General Guidelines _____	3
5. General Principles _____	3
6. Prohibited Conduct _____	4
7. Prevention of Harassment, Workplace Inequality and Discrimination _____	6
8. Response Mechanisms _____	7
9. Policy Violations _____	7
10. Reporting Channels _____	8
11. Support and Protection of Victims _____	8
12. Glossary of Terms _____	9

1. PURPOSE

As part of the Corporate Governance Best Practices, Grupo La Comer establishes the this Policy, which derives from the principles established in the Company's Code of Ethics.

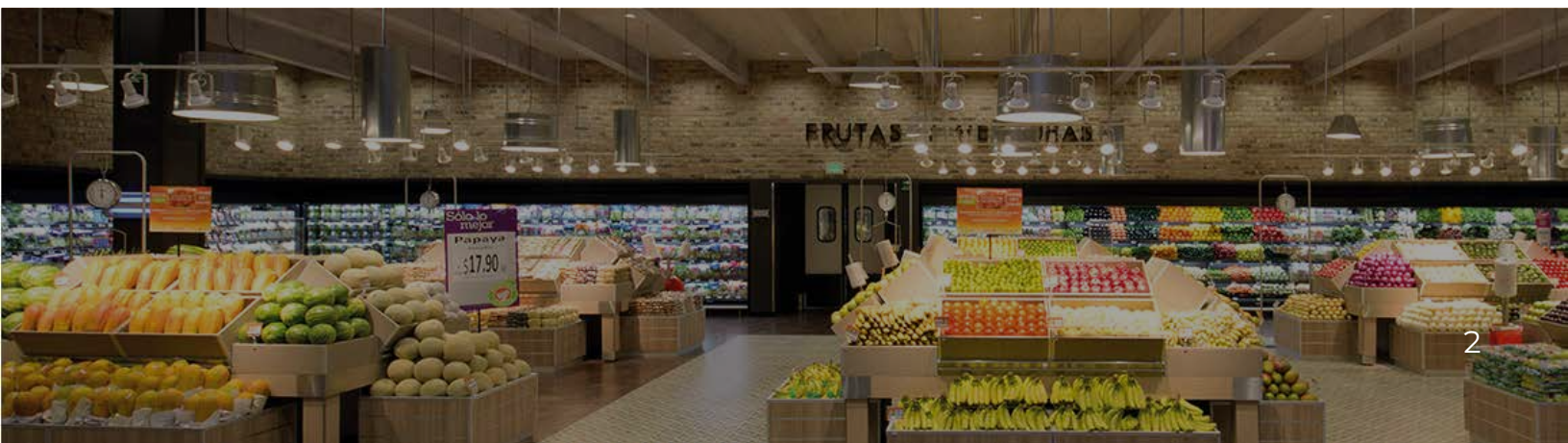
Grupo La Comer recognizes as a fundamental right of all its collaborators the ability to work in an environment free from workplace harassment and discrimination, promoting equality in accordance with the Company's principles and values.

2. LEGAL FRAMEWORK

In accordance with the provisions of Article 1 of the Constitución Política de los Estados Unidos Mexicanos (Political Constitution of the United Mexican States), Article 1, Section III of the Ley Federal para Prevenir y Eliminar la Discriminación (Federal Law to Prevent and Eliminate Discrimination), and Articles 2, 3, 3 Bis, 47, 56, 132, 133, 134, 135 and 154 of the Ley Federal del Trabajo (Federal Labor Law), as well as the Norma Oficial Mexicana NOM-035-STPS-2018, Factores de riesgo psicosocial en el trabajo–Identificación, análisis y prevención (Mexican Official Standard NOM-035-STPS-2018, Psychosocial Risk Factors at Work – Identification, Analysis and Prevention), this policy establishes the guidelines aimed at promoting a culture against harassment and in favor of workplace equality and non-discrimination in the workplace, as well as ensuring equal opportunities for all members of Grupo La Comer.

3. 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.



4. GENERAL GUIDELINES

1. This document is part of the Corporate Governance protocol of Grupo La Comer, and all Group collaborators must consult it as a guideline of conduct, alongside the Code of Ethics and the Internal Work Regulations, which the Company has made available for consultation by its employees and collaborators.
2. Any form of discrimination, mistreatment, violence and/or segregation in the workplace, towards and/or amongst staff, on the grounds of physical appearance, ethnic origin, nationality, culture, gender, age, disability, social status, health condition, religion, immigration status, political views, sexual orientation, marital status or any other factor that undermines human dignity is strictly prohibited. Such conduct constitutes a serious violation of the Company's values and therefore will not be permitted. Conduct that leads to an environment of pressure or harassment in the workplace will not be tolerated.
3. It is also prohibited to engage in conduct or make comments against any employee, collaborator or related third party that, in itself, results in physical or emotional aggression. Practices resulting in hostile or degrading treatment, workplace harassment or sexual harassment will be sanctioned in accordance with the Internal Work Regulations, the Code of Ethics, and applicable laws and regulations.

5. GENERAL PRINCIPLES

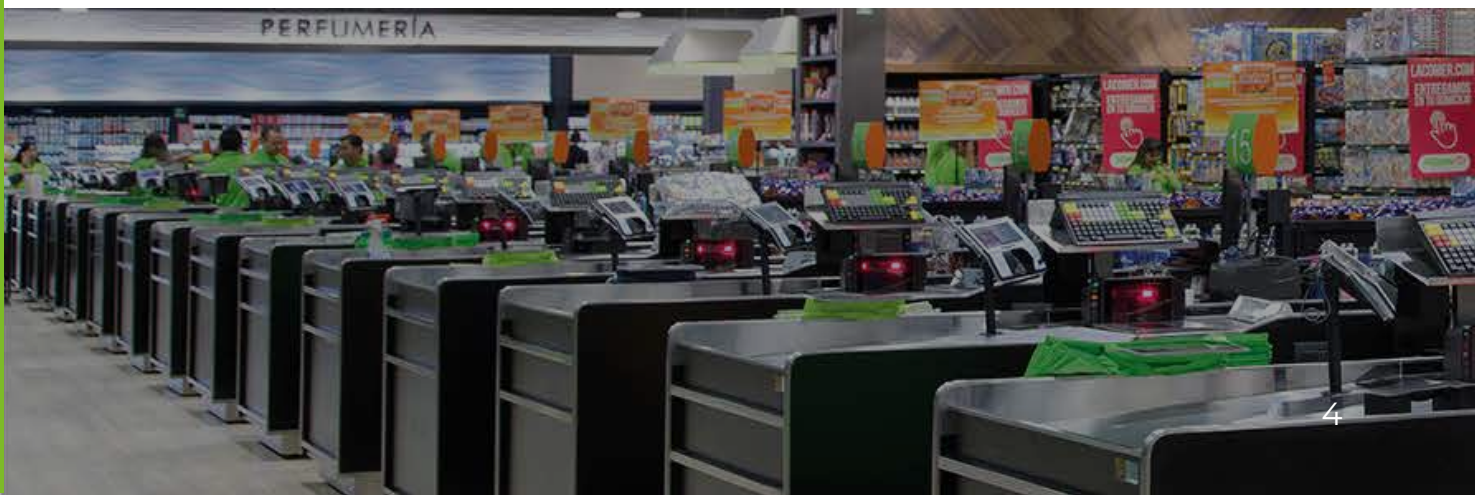
- We respect individual differences.
- We promote equal opportunities and professional development for all personnel.
- In our recruitment processes, we seek to provide equal employment opportunities to all candidates, basing our selection solely on skills and competencies required for the role.
- We foster a working environment of respect and equality and a workplace free from discrimination, sexual harassment, and other forms of intolerance and violence.
- We recognize the importance of addressing the gender pay gap and are committed to maintaining fair and equitable remuneration policies, regardless of gender.
- We recognize the right of our collaborators to achieve balance between professional, family and personal life.

6. PROHIBITED CONDUCTS

At Grupo La Comer, any form of discrimination, workplace harassment or sexual harassment is strictly prohibited and will not be tolerated, whether committed by superiors, coworkers, subordinates or third parties interacting with personnel, including but not limited to:

- Repeated comments, ridicule, insults or negative stereotypes that undermine a person's dignity.
- Offensive language or malicious jokes.
- Derogatory comments regarding personal circumstances, appearance or sexual orientation.
- Intimidating acts or threats.
- Physical assault of any kind.
- Publicly discrediting coworkers verbally or in writing in an offensive manner.
- Evaluating someone's work in a humiliating or disrespectful manner.
- Invasion of privacy by disclosing personal information without consent.
- Lack of workplace safety. Assigning tasks without minimum safety standards.
- Work obstruction. Complicating, making tasks more burdensome or delaying work without justification.
- Inequitable treatment in the workplace. Assigning duties outside the scope of the role, which undermine the employee.
- Isolation or social exclusion. Minimizing an employee's capabilities by assigning overly simple tasks or none at all.
- Any form of sexual harassment, including unwanted sexual innuendos, advances, comments, gestures or unwanted sexually related behavior, whether explicit or implicit.
- Any other conduct that demonstrates hostility, disrespect or degradation, or creates an intimidating, hostile or offensive work environment.

For the proper interpretation and application of this policy, the following terms shall be understood as follows:



6.1 Workplace Harassment

Any repeated conduct or behavior that constitutes aggression or harassment by a superior or by one or more employees, against another, whose aim or result is to undermine, mistreatment or humiliate the individual, or to threaten, harm or negatively affect their employment status or work environment.

Elements of workplace harassment:

For conduct to be considered workplace harassment, the following elements must generally be present, although the absence of any one element does not necessarily invalidate the existence of the conduct if the impact is evident and repeated:

- **Intentionality:** actions aimed at diminishing the victim's dignity or self-esteem.
- **Repetition:** persistent behavior rather than isolated acts.
- **Duration:** the conduct occurs over an extended period of time.
- **Power Asymmetry:** the aggressor holds a position capable of causing harm.
- **Ultimate Purpose:** the conduct may seek to force the victim to leave their employment, although resignation is not required for harassment to exist.

6.2 Discrimination

Any conduct that demeans, displays hostility or aversion toward an individual due to their race, religion, gender, nationality, age, disability, marital status, sexual orientation or any other characteristic protected by law that limits equal opportunity or treatment within the workplace.

Discriminatory practices include, among others:

- Physical or psychological mistreatment during hiring, employment or termination processes, the application of discriminatory criteria in selection, recruitment, promotion, training, task allocation or compensation or any unequal treatment based on prohibited factors such as ethnicity, nationality, culture, gender, age, disability, health condition, pregnancy, religion, ideology, political opinion, sexual orientation, gender identity, gender expression, genetic characteristics, immigration status or any other personal condition that nullifies or impairs the recognition or exercise of fundamental rights.
- Any conduct that, under the appearance of a reasonable or other type of differentiation, conceals unequal or adverse treatment based on the aforementioned grounds, including sexual or workplace harassment when it has a discriminatory component.



6.3 Sexual Harassment

Any unwanted verbal or physical advances, requests for sexual relations, propositions, or any other conduct of a sexual nature, whether explicit or implicit, directly related to the workplace. These behaviors may include:

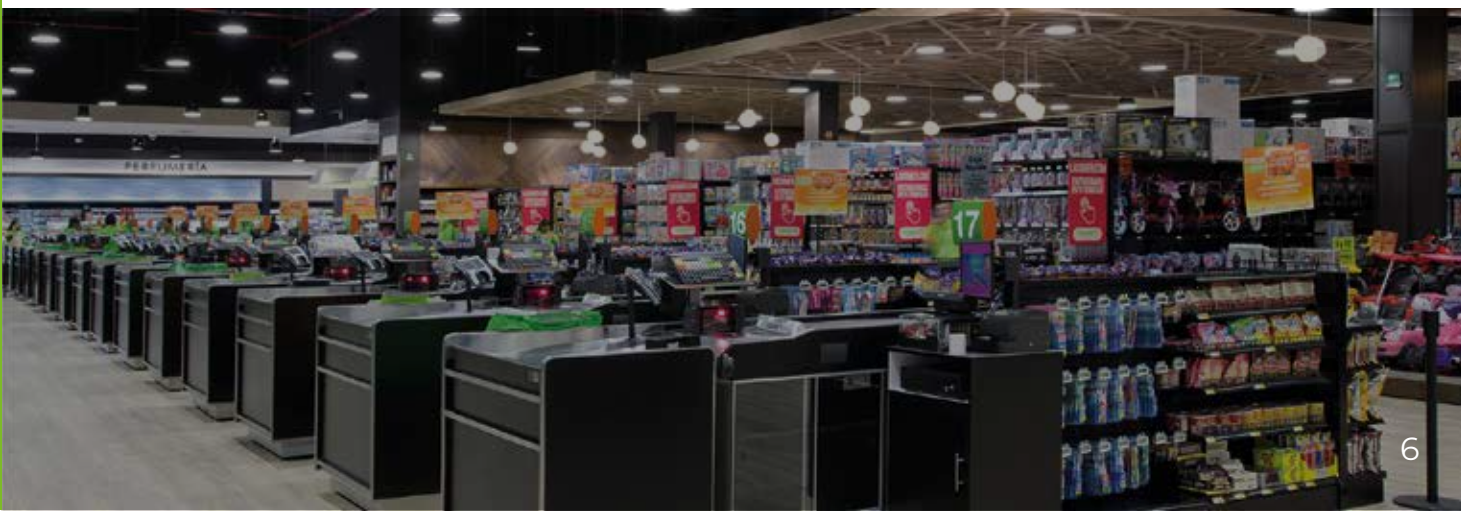
- Sexual jokes or innuendos.
- Requests for sexual favors.
- Verbal abuse of a sexual nature.
- Lewd or suggestive comments about the body.
- Obscene gestures or insulting remarks.
- Displaying or circulating sexually suggestive images or objects in the workplace.
- Any other physical or verbal conduct of a sexual nature that creates a hostile, offensive or intimidating environment.

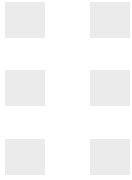
7. PREVENTION OF HARASSMENT, INEQUALITY AND WORKPLACE DISCRIMINATION

In order to maintain a healthy institutional environment, the Company will conduct communication campaigns to enable personnel to identify prohibited conducts described in this policy and to use the established reporting mechanisms.

This topic will also be included in employee induction programs, where staff will be provided with key guidance for understanding prevention measures and sanctions.

Directors and Executives must promote compliance with this policy in order to prevent cases of workplace harassment, discrimination and sexual harassment within their areas of responsibility.





8. RESPONSE MECHANISMS

Individuals affected by the conduct described above have the right to choose the most appropriate mechanism for addressing their case, including the procedures set out in the Protocol to Prevent, Address and Eradicate Workplace Violence at La Comer, whilst retaining the right to opt not to use this protocol and resort directly to external legal remedies.

For the handling of cases of workplace harassment and/or sexual harassment in the workplace, there are different avenues available for the resolution of the case:

- a) Reporting through any of the reporting channels provided by Grupo La Comer.
- b) Procuraduría Federal de la Defensa del Trabajo (PROFEDET) (Federal Labor Defense Attorney's Office).
- c) Conciliation Centers.
- d) Labor Courts.

It must be ensured that alternative dispute resolution instances, channels and/or mechanisms do not restrict the alleged victim's access to other judicial and non-judicial remedies in all law areas, and do not give rise to new forms of violence.

It is important to bear in mind that matters relating to workplace violence, including harassment and sexual harassment, do not fall solely within the scope of labour law and may also fall within other areas of law, such as criminal law, and even civil law, if the alleged victim seeks financial compensation for damages.

Should the alleged victim consider that they have suffered harassment or sexual harassment, they will be offered legal support and may be referred to the relevant Public Prosecutor's Office. In the civil sphere, it is recommended that the employee is assisted by a legal representative assigned to the competent judicial authorities.

9. 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).
- 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.

10. REPORTING CHANNELS

Employees who are victims of or aware of acts of harassment, inequality or workplace discrimination must report such conduct through the official channels provided.

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

The Company undertakes to conduct the relevant investigations objectively and impartially.

Grupo La Comer shall not take any action whatsoever against individuals who report any breach of the Group's Policies, the Code of Ethics or, more generally, conduct that runs counter to the Company's principles and interests.

If the report is made by one of the persons involved, their degree of involvement and their intention at the time of reporting the incident will be assessed, in order to evaluate, in particular, their degree of responsibility and, where appropriate, a reduction in the penalty.

11. SUPPORT AND PROTECTION OF VICTIMS

Grupo La Comer commits to providing workplace protection to individuals who have been victims of harassment or discrimination, including:

- Guaranteeing job stability in accordance with the terms established by the Ley Federal del Trabajo. This shall be carried out at the same workplace, or at a different one if deemed necessary to ensure an appropriate working environment, with the express consent of the victim.
- Providing legal advice and accompaniment where necessary in accordance with Company policies.

12. GLOSSARY OF TERMS

- **Harassment:** Any unwanted, persistent or repeated conduct (although in serious cases a single act may suffice) that disturbs, intimidates, degrades or humiliates a person and creates a hostile work environment.
- **Code of Ethics:** Behavioral manual for members of the Company describing how internal and external relationships of directors, executives and employees should be conducted.
- **Grupo la Comer:** Any reference to the company, entity or La Comer refers to the companies that form Grupo La Comer.
- **Victim:** Refers to any person who has been directly or indirectly affected by conduct involving harassment, workplace harassment, discrimination or violence, as defined in this policy.
- **Violence:** Any act or omission, whether or not based on a power relationship, that causes physical, psychological, sexual or economic harm or suffering to a person. Violence may manifest in various forms and has the potential to undermine the dignity, integrity or rights of individuals.





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 will be sanctioned under applicable copyright laws.