

Assets Protection Policy



Assets Protection Policy

1. Purpose:

This Policy establishes the principles, procedures, and standards to protect Arca Continental's assets and to promote integrity and responsibility among **Associates** in the use of the **Company's Assets** and resources.

2. Scope:

This Policy is GLOBAL; in other words, it is applicable to all Associates of the different subsidiaries, affiliates, and business units in all countries and regions where Arca Continental has operations. Chapters 4.1 and 4.3 are also applicable to suppliers and other third parties.

3. Definitions:

The terms here defined are highlighted in bold when used in this Policy:

Assets are all the properties and resources of the Company.

Assets can be tangible or intangible and encompass many types, including, to name a few: money, securities, vehicles, facilities, raw materials, packaging, tools, machinery, computers, electronic files, and software. The **Company's Assets** also include staff time during working time, as well as information, trademarks, and other industrial property rights, and even the name, reputation, and corporate image of the **Company**.

The vehicles, uniforms, products, points of sale, and other **Assets** of Arca Continental, whether they bear logos or distinctive elements or not, are an extension of the **Company**, both inside and outside the facilities and working time.

Responsible Areas are the instances within the **Company** in charge of developing controls, procedures, protocols, criteria, and other measures to implement the provisions of this Policy. The Sales, Finance, Marketing, Supplies, and Treasury departments and, in general, any area that is responsible for asset management will be the main Responsible Areas; each department aligned with its function within the Company.

Company is Arca Continental, S.A.B. de C.V. or its subsidiaries, affiliates, and business units in all countries and regions where Arca Continental has operations.

Associate is any person who is employed in the Company or who is part of any of its boards or other administrative bodies.

Asset Management is the activities that allow managing, leading, or conducting the life cycle of the Company's assets to maximize their value, including their design, construction, operation, maintenance, replacement, and infrastructure, etc.

Assets Protection Policy

Third Parties are the natural or legal persons who are not Associates and who use or in any other way are linked to the **Company's Assets**.

The **Internal Control Committee** is made up of the corporate Directors of Administration, Human Capital, Ethics and Compliance, and Internal Audit, as well as the Mexican Corporate Process Control and Internal Control Managements and the Corporate Process Control Headquarters.

4. Policy Guidelines:

4.1 Correct and Responsible Use of Assets.

- a. General Principle. Arca Continental **Associates** and **Third Parties** must take care of the **Company's Assets** as if they were their own. This means, among other things:
 - i. Using them responsibly, avoiding any abuse or situation that causes wear and tear beyond the ordinary due to normal use and passage of time.
 - ii. Ensuring that those assets that are under their responsibility, in their possession and/or custody, receive the maintenance, repair, and care indicated in accordance with their instructions or best practices.
 - iii. Safeguarding and protecting the assets against loss, theft, or improper use.
 - iv. Using the assets for the Company's benefit and for the purposes for which they were designed or assigned.
 - v. Using the assets in accordance with the required or prudent safety measures to avoid damage to third parties, the environment, communities, or other property or assets.
 - vi. For information assets, protecting the assets confidentiality and avoiding situations that may result in improper disclosure.
 - vii. Never using the assets or allowing their use for illegal activities.
 - viii. Ensuring that the **Third Parties** to whom the use or safekeeping of Arca Continental's **Assets** or resources is entrusted comply with the same levels of care and good use provided for in this Policy.
- b. Particular Considerations.
 - i. Each **Associate** is responsible for becoming familiar with the corporate policies and guidelines related to this policy and for complying with them.
 - ii. *Vehicles and other **Company Assets**.* **Associates** are responsible for using said **Assets** with responsibility and absolute respect for applicable laws and rules, such as those related to traffic, environment, use of mobile

Assets Protection Policy

devices, and social impact. These **Assets** must be kept in optimal conditions of cleanliness and maintenance.

4.2 Correct Recording of Operations.

- a. General Principle. The books and accounting or operational records, or of any indicator, of the **Company** must reflect clearly, objectively, accurately, and completely the origin, nature, and destination of its **Assets**.
- b. Criteria and Rules for Recording Operations. The **Responsible Areas** must prepare and adequately communicate the criteria and rules that **Associates** must observe for the recording of operations and the management of **Assets** in accordance with this Policy, especially in sensitive issues or matters such as valuations, operations with cash or securities, among others.

4.3 Relations with Customers, Suppliers, and Other Third Parties.

- a. General Principle. In relations with Third Parties, Arca Continental's **Assets** must be used in accordance with a framework of integrity and legitimacy for the benefit of the **Company**. Acts of corruption or undue influence will not be tolerated and, when appropriate, will be sanctioned according to the Anti-Corruption Policy and Arca Continental's Conflict of Interest Policy and also may be reported to law enforcement authorities as required and/or allowed by Law.
- b. Particular Considerations.
 - i. **Associates** must know and strictly comply with Arca Continental's Anti-Corruption Policy. Interactions with government officials must be subject to high controls and levels of scrutiny; so, **Associates** must clearly identify the nature of the counterparts with whom they interact.
 - ii. **Associates** should consult Arca Continental's Conflict of Interest Policy to avoid violations of our Code of Ethics and Policies of Conduct.
 - iii. Gifts, courtesies, travel, and entertainment to current or potential customers, suppliers, or other Third Parties of the **Company** must be justified in the context of the Company's promotional activities in order to demonstrate the quality of our products or services or our offering of value, and only when there is a clear business justification, and it is not prohibited by applicable laws. Gifts or courtesies should not be used to influence improperly the decisions of customers, suppliers or other Third Parties.
 - iv. Refunds, promotions, incentives, sponsorships, and other benefits for current or potential Arca Continental customers must be justified for the reasons set forth in the preceding paragraph or by objective criteria of value or importance of the customer, such as volume of purchases, strategic development, loyalty, brand or product positioning, or commercial promotion, among others. **Associates** must avoid discretionary criteria or undue influence when granting said benefits.

Assets Protection Policy

- v. Donations, sponsorships, and other benefits to persons or institutions other than our customers must respond to social responsibility criteria aligned with the business or altruistic purposes expressly defined by Arca Continental. Donations, sponsorships, and other benefits granted at discretion, without connection with the objectives or purposes of the **Company** are prohibited.
- vi. The **Responsible Areas** must develop and communicate controls, procedures, policies, and protocols, as necessary, in relation to the operations and management of **Assets** with customers, suppliers, and other Third Parties.

4.4 Processes and Materiality.

- a. General Principle. **Asset** management processes must address the operational reality of the **Company** and its business units; they must be supported by an updated risk assessment and focused on the principles and requirements of this policy.
- b. Particular Considerations.
 - i. The **Responsible Areas** must identify the activities, business areas or units, counterpart profiles, among other criteria, to assess the risk profiles and set the necessary controls and procedures.
 - ii. The **Responsible Areas** must design and implement controls, procedures, protocols, and other measures to avoid payments using manual means or that make their recording or tracking difficult, such as payments in cash (coins or bills), with checks or in kind, or payments outside of books or records, with ambiguous or confusing concepts, through intermediaries, under criteria of exception to the **Company's** processes, to accounts in institutions or jurisdictions with high opacity or subject to sanctions, among others (see *Payment Policy applicable for Mexico Operations*).
 - iii. The **Responsible Areas** must keep the identification provided for in the previous paragraph updated, based on periodic risk assessments carried out in accordance with the methodologies and criteria developed by the same or other **Responsible Areas**.

5. Vigilance, Compliance with, and Interpretation of the Policy:

The Sales, Finance, Marketing, Supplies, and Treasury departments and in general any area that is responsible for the management of record assets, and of any indicator, will be the main **Responsible Areas** for the administration and adoption of measures stipulated in this policy. Said departments may consult with the **Internal Control Committee** on the scope of their

Assets Protection Policy

responsibilities and must inform it of any protocol, report, or other relevant document or information in relation to the foregoing. 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 protocols of Arca Continental.

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 Resources 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-002:

Issue date:	June 17, 2021
Date of application:	June 17, 2021
Date of last update:	June 17, 2021
Initial effective date of the update:	June 17, 2021
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
2. The email address: informa@buzondetransparenciaac.com
3. The toll-free phone lines:
 - In Argentina: 0800-345-5478
 - In Ecuador: 1-800-001-135
 - In the USA: 1-888-303-8442
 - In Mexico: 800 8228966
 - In Peru: 1-705-2233