



# **ANTI-CORRUPTION POLICIES AND GUIDELINES OF P.M.I. COMERCIO INTERNACIONAL, S.A. DE C.V. AND COMPANIES TO WHICH IT PROVIDES SERVICES**

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# Section I

## Overview

### I.1 Introduction

Corruption, in whatever form it manifests itself, seriously affects the assets, competitiveness and reliability of public and private companies, as it leads to decisions being made that favor third-party interests, which may be contrary to the achievement of the objectives established in the Business Strategy of P.M.I. Comercio Internacional, S.A. de C.V. (PMI CIM) and companies to which it provides services, causing economic and reputational damage.

The consequences of corruption, in addition to impacting the company's internal affairs, also affect its reputation, image and trust, regardless of whether or not the illicit profits obtained by those who engage in these practices come from public resources, because it results in violations of existing regulations and social breakdown. For this reason, the Mexican government and various foreign governments have promoted efforts to combat it, through the issuing of anti-corruption laws, actions and regulations.

In PMI CIM and the Companies to which it provides services, as subsidiaries of Petroleos Mexicanos, a Zero Tolerance for Corruption stance has been adopted and the decision has been made to carry out the necessary actions to combat any Act of Corruption to the detriment of its assets and reputation that violates the Laws, Actions and Regulations on Anti-Corruption matters and encourages Third Parties to submit proposals with the best available conditions in terms of price, quality, financing, timeliness and other relevant circumstances.

The purpose of these Policies and Guidelines is to help PMI CIM and the Companies it provides services, in their relations with Third Parties, to adopt practices that promote compliance with Anti-Corruption Laws, Actions and Regulations aligned with the “Pemex Cumple” Compliance Program of Petroleos Mexicanos.

In accordance with the above, mechanisms are established to enable Senior Management and Personnel to comply with this standard and to help identify and prevent Corruption Risks from materializing into Corruption Events, to apply behavioral guidelines in their actions in the exercise of the duties entrusted to them and towards Third Parties, as well as the manner and means through which they declare possible Conflicts of Interest. Similarly, they provide Third Parties with the means to communicate relationships with Personnel and Politically Exposed Persons that are relevant to their business processes and activities with PMI CIM and Companies to which they provide services.

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The purpose of these Policies and Guidelines is also to ensure that Personnel decision-making is carried out impartially, to promote a competitive market and to provide legal certainty in the actions of Senior Management and Personnel in their Interaction or Intervention with Third Parties.

## I.2 Definitions

See Appendix I.

## I.3 Objectives

### 1.3.1 General

The purpose of these Policies and Guidelines is to establish actions that must be carried out by Personnel, in order to promote compliance with Anti-Corruption Laws, Actions and Regulations, to ensure that operations are carried out in accordance with the values and principles established in the Codes of Ethics and Conduct and that it contributes to managing the risks associated with Acts of Corruption in order to prevent and mitigate them, as well as establishing guidelines that enable Personnel to identify them, and the means to monitor and combat them.

### 1.3.2 Specifics

- a) To establish the general guidelines that Personnel must observe in their relationship with Third Parties, during meetings, visits, official public events, performances, deliberative procedures, business, job interviews and, in general, in the performance of the duties entrusted to them.
- b) To guide Personnel in identifying conflicts of interest and how to declare them.
- c) To provide Third Parties with the means to declare their family, personal or business relationships with Politically Exposed Persons that are relevant to the processes, procedures and activities in which they participate or intervene.
- d) To encourage Third Parties, in their interaction with Personnel, to share the values and ethical principles of Petroleos Mexicanos and its Companies, as well as the application of their own mechanisms that promote actions similar to those established in these Policies and Guidelines or, where appropriate, express their adherence to said values and principles.

## I.4 Scope of Application

These Policies and Guidelines are of general application and mandatory observance for PMI CIM Personnel, Companies to which it provides services and Third Parties.

## I.5 Responsibilities Inherent to this Document

Responsible Person	Responsibility
Head of the General Management of PMI CIM	Authorize the policies and guidelines and their modifications
Heads of the PMI CIMI Area Directorates and Directors or Equivalents of the Companies to which it provides services	Carry out the relevant actions to implement these policies and guidelines.
Head of the Legal Department	Review and propose improvements and modifications.
Head of the Internal Control Unit	To direct the actions to elaborate, review and, if necessary, update this document, at least every two years, as well as to promote the dissemination and fulfillment of these policies and guidelines.

## I.6 Legal Framework

- Political Constitution of the United Mexican States.
- Anti-Corruption Policies and Guidelines of Petroleos Mexicanos, its Subsidiary Productive Companies and, where applicable, Affiliate Companies.
- General Law of the National Anti-Corruption System, published in the Official Federal Gazette on July 18, 2016.
- Article 109 of the Mexican Petroleum Act published in the Official Federal Gazette on August 11, 2014.
- Policies and Guidelines for Subsidiary Companies of Petroleos Mexicanos and its Subsidiary Productive Companies.
- Code of Ethics of Petroleos Mexicanos, its Subsidiary Productive Companies and Affiliate Companies.
- Code of Conduct of Petroleos Mexicanos, its Productive Subsidiary Companies and, where appropriate, Affiliate Companies, adopted by the Board of Directors at the 124th ordinary session on March 24, 2020.
- Federal Law of Republican Austerity.

## I.7 Interpretation

It is the responsibility of the Internal Control Unit, through its Head, to interpret the content of this document.

## I.8 Authorization Bodies

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These Policies and Guidelines are authorized by the General Director of P.M.I. Comercio Internacional, S.A. de C.V., based on clause Twenty-Four, section V, of the Corporate Statutes of PMI CIM.

## I.9 References

- Chapter 27 “Anti-Corruption” of the Treaty between the United States of America, the United Mexican States and Canada. (USMCA)
- Federal Penal Code
- Federal Law for the Prevention and Identification of Operations with Resources of Illicit Origin.
- Federal Law on the Protection of Personal Data Held by Private Parties.
- Policies and Guidelines for Enterprise Risk Management of Petroleos Mexicanos, its Subsidiary Productive Enterprises and, where appropriate, Affiliated Companies.
- Detection of conflicts of interest in public procurement procedures in the context of structural actions. Practical guide for managers. European Commission. European Anti-Fraud Office (OLAF).
- Guía de referencia para la Lucha contra el Lavado de Dinero y la Financiación del Terrorismo. 2006 Banco Internacional de Reconstrucción y Fomento/Banco Mundial.
- Reference Guide to Anti-Money Laundering and Combating the Financing of Terrorism. 2006 The International Bank for Reconstruction and Development/The World Bank
- A Resource Guide to the FCPA U.S. Foreign Corrupt Practices Act by the Criminal Division of the U.S. Department of Justice and the Enforcement Division of the U.S. Securities and Exchange Commission. <https://www.justice.gov/sites/default/files/criminal-fraud/legacy/2015/01/16/guide.pdf>, November 24, 2020
- Good Practice Guidelines on Conducting Third.
- <https://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx>, November 24, 2020
- <https://www.bis.doc.gov/index.php/policy-guidance/lists-of-parties-of-concern/entity-list>, November 24, 2020
- <https://www.justice.gov/criminal-fraud/foreign-corrupt-practices-act>, November 24, 2020
- <https://www.legislation.gov.uk/ukpga/2010/23/contents>, November 24, 2020

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## Section II

# Anti-corruption Policies and Guidelines

### II.1 Anti-Corruption Policy

II.1.1 The actions of the Personnel will be carried out in accordance with these Policies.

II.1.2 Third parties that have or intend to have commercial relations with PMI CIM and/or with the companies to which it provides services shall be subject to these precepts through the acceptance of the anti-corruption clauses established in the contract they sign for such purposes.

II.1.3 In the event that any Act of Corruption is detected, PMI CIM and the Companies to which it provides services will immediately proceed to carry out the necessary actions to investigate, report and apply, in accordance with the Internal Labor Regulations, the disciplinary measures to Personnel who fail to comply with the Anticorruption Regulations and/or these Policies and Guidelines.

II.1.4 Zero Tolerance for Acts of Corruption

Corruption is prohibited and not tolerated at PMI CIM or in the Companies it provides services.

Likewise, based on the provisions set forth in the applicable regulations and within the scope of their competence, Senior Management shall direct, coordinate, supervise, promote and implement the application of the provisions on Corporate Ethics and Integrity and Anti-Corruption, as well as the attention of the recommendations issued by the Ethics Committee.

### II.2 Anti-Corruption

II.2.1 Regarding Corruption.

- I. Personnel must avoid putting any interest other than that of PMI CIM and/or the Companies to which they provide services first, and incurring in Conflicts of Interest and Acts of Corruption. Likewise, Personnel must reject any request or offer made by a Third Party that is considered an Act of Corruption.
- II. For the purposes of these Policies and Guidelines, Acts of Corruption can be classified both in the "Types of Corruption" described in Appendix II, and in those indicated by the Anti-Corruption Regulations.
- III. In addition to the contents of the "Definitions" section, acts or omissions that incite or help Third Parties to commit them are considered Acts of Corruption.
- IV. There is such a thing as Corruption, even if:
  1. The intended benefit is not obtained;



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2. The Personnel or Third Party involved claims that with the Act of Corruption they intended to avoid damage or harm to PMI CIM and/or Companies to which they provide services;
3. It has not caused damage or harm to the assets or reputation of PMI CIM and/or the Companies to which it provides services, or
4. The Personnel or Third Party would have spontaneously repaid the benefit obtained or compensated the financial damage caused.

## II.2.2 Regarding Bribery.

I. All Types of Bribery are prohibited at PMI CIM and in the Companies it provides services. Bribery is an act of corruption in which someone, either directly or through a third party, offers, requests, demands, accepts, gives, receives, promises or authorizes a current, future or expected economic or other benefit that is not duly regulated or authorized by a rule, with the intention of:

- a. To obtain a business or position, to keep it or to gain an advantage from it;
- b. Encouraging or rewarding inappropriate performance in the entrusted activity or function;
- c. To induce, modify or inhibit decision-making relating to a business, association or alliance;
- d. To modify the meaning of the resolution or opinion on a matter;
- e. Exercising the post or duties conferred in a manner other than that legitimately expected;
- f. Evading, concealing or manipulating information to obtain or grant an undue advantage or benefit;
- g. Making an erroneous entry or concealing information in the accounting records with regard to bribes and other acts of misconduct;
- h. Using external agents, consultants or other intermediaries in possible Bribery schemes, and
- i. To evade a formal or implicit regulation.

II. All Types of Bribery are prohibited at PMI CIM and in the Companies it provides services. Bribery is an act of corruption in which someone, either by themselves or through a third party, offers, requests, demands their real or supposed influence, accepts, gives, receives, promises or authorizes an economic or other type of benefit, current, future or expected, that is not duly regulated or authorized by a norm, with the intention of:

The types of bribery are as follows:

- a. Bribery of Personnel: Occurs when an Individual promises, offers or gives any undue advantage to Personnel, directly or through third parties, in exchange for performing or refraining from performing an act related to their duties, or when they abuse their real or supposed influence, with the purpose of obtaining or

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maintaining, for themselves or for a third party, a benefit or advantage, regardless of the acceptance or receipt of the benefit or the result obtained.

- b. Bribery of public officials: This occurs when the personnel of PMI CIM or companies to which they provide services offer or promise public officials or other civil servants of any government an undue advantage in exchange for them breaching their obligations.
- c. Bribery of Third Parties by Personnel: This occurs when the Personnel of PMI CIM and companies to which it provides services promise or offer an undue benefit to a Third Party in exchange for them breaching an obligation.

## II.3 Preventing the Risk of Corruption

PMI CIM and the Companies it provides services shall establish the necessary controls to prevent Corruption Risks, in terms of the provisions of the “Policies and Guidelines for Enterprise Risk Management of PMI CIM and Companies to which it provides services”, as well as the “Policies and Guidelines for Risk Management by Process of PMI CIM and Companies to which they provide services”, together with the Internal Standards on Risk Management.

### II.3.1. Preventing Corruption Risks.

The responsible personnel must identify and declare the Corruption Risks referred to in section II.3. of these Policies and Guidelines, establishing effective controls and maintaining an updated inventory of them, and must evaluate them at least once a year in accordance with the Internal Standards on Risk Management, or earlier, if circumstances so warrant, such as the materialization of a Corruption Risk, recommendations from a Supervisory Body, modifications to the organizational structure, changes in the environment, transfer of duties, modifications to internal regulations, applicable legislation or other similar factors.

II.3.2. Senior Management shall verify that all Personnel subscribe to the “Anti-Corruption Manifesto”, receive training in the matters referred to in these Policies and Guidelines and apply the Due Diligence of the Ethical Profile to them, in accordance with guideline IV.2.1. of these Policies and Guidelines.

### II.3.3. Anti-Corruption Manifesto.

- I. In accordance with Appendix III, Personnel shall expressly state their absolute rejection of any Act of Corruption and their commitment to comply with Anti-Corruption Regulations, these Policies and the legal and administrative provisions that regulate their duties. This declaration includes adherence to the Code of Ethics and the Code of Conduct, the declaration of the inexistence of a Conflict of Interest for the development of the assigned duties and the commitment to comply with these Policies and Guidelines.

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- II. The demonstration may be carried out in the following manner:
  - a. In writing, at the time of signing the Employment Contract, as an integral part of their obligations, the Anti-Corruption Manifesto will form part of the employee's personnel file and will be renewed at least once every five years;
  - b. In the case of individuals acting on behalf of PMI CIM or the companies to which it provides services, they must do so in writing by signing the Anti-Corruption Manifesto, which will be included in the case file of the representation or mandate contract.

#### II.3.4. Regarding exposure to Corruption Risks.

- I. During the course of their duties, Personnel shall be alert to any indication that could suggest an Act of Corruption, in order to take the necessary preventive measures to avoid the materialization of the Risk of Corruption, and must report any doubt, Conflict of Interest or report through the PMI CIM Ethics Line, in accordance with guideline X.2 of this document.

#### II.3.5. Anti-Corruption Clause.

- I. In the commercial relations of PMI CIM and/or the Companies to which it provides services, with Third Parties, the Legal Department will keep the content of the Anti-Corruption declarations, sanctions and clauses updated in the model contracts and agreements to be used, and will also include the commitment to comply with Anti-Corruption Regulations and these Policies and Guidelines.
- II. The contracting parties are obliged not to modify these declarations and clauses in their contracts without prior review by the Legal Department.

#### II.3.6. Auditability Clause.

In all legal instruments in which rights and obligations with Third Parties are agreed, it will be obligatory for the Personnel to establish clauses that allow the monitoring and supervision of commercial operations by the competent authority, in order to corroborate the adequate execution of these and the timely fulfillment of their stipulations.

#### II.3.7. Transparency Clause.

PMI CIM and the Companies to which it provides services will prioritize transparency, in accordance with national legislation and that which is applicable abroad.

#### II.3.8. Anti-Corruption Training.

- a) PMI CIM and the Companies it provides services, in accordance with the strategies and lines of action established in the "Pemex Cumple" Compliance Program, will attend to the training programs of the Personnel in topics that prevent Acts of Corruption. Senior Management will provide the facilities and promote the training of Personnel in these matters.

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b) PMI CIM and the companies it provides services.

Personnel who perform duties or activities exposed to a Risk of Corruption must have the required training in Corporate Ethics and Integrity, as well as in Anti-Corruption, and will be subject to an Ethical Due Diligence Profile in accordance with the provisions of guideline IV.2.1 of this document.

#### II.3.9. Consultancy and/or reports.

Personnel who require information or advice, wish to express their concerns, make a report, request support or raise questions on issues related to their behavior or the way in which they perform their assigned duties should in the first instance consult their immediate superior.

In case of persistent doubt, if there is any reason not to raise the issue with the immediate superior or if that person refuses to answer, you may appeal to the superior at the next hierarchical level, or request advice or support, or report any observed behavior or situation that could constitute an Act of Corruption through the Ethics Line, which is the institutional reporting channel of PMI CIM and the Companies it provides services.

Consultations and/or reports to the Ethics Line can be submitted by Personnel and Third Parties through the website <https://www.pmi.com.mx/Paginas/L%C3%ADnea-%C3%89tica.aspx?IdSec=61&IdPag=809>, or by email to [comitedeetica@pmicim.com](mailto:comitedeetica@pmicim.com)

#### II.3.10. Perception of Corruption.

PMI CIM and the Companies it provides services shall, by electronic means, annually apply to Third Parties who interact with Personnel, an “External Perception of Corruption Survey” (Appendix IV).

The Internal Control Unit, in coordination with the Administration Department, will coordinate actions within PMI CIM, so that this survey is widely promoted by Personnel who interact with Third Parties, who must be informed of the periods in which it is available.

The Internal Control Unit will report to the Ethics Committee in an Ordinary Session on the results of this annual exercise for analysis and, where appropriate, recommendations to the competent areas.

## II.4 Identification of Corruption Risks

II.4.1 Responsibility for identifying corruption risks in institutional processes, and potentially exposed roles and positions.

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Senior Management and Personnel may be exposed to committing Acts of Corruption by virtue of the type of duties or activities they perform, without this necessarily implying that they will actually commit Acts of Corruption.

The First Line of Defense is responsible, within the scope of its competence, for:

1. Identify, within their Institutional Process, the activities that are potentially exposed or vulnerable to the Risk of Corruption, as well as the Personnel who carry them out;
2. Identify and assess the Risks of Corruption, declare them and carry out an inventory of these, keeping it updated, and
3. Establish the necessary internal controls to mitigate or eliminate Corruption Risks, in terms of the Internal Standards on Risk Management.

To carry out the identification of the activities indicated in section 1, as well as of the Personnel who carry them out, the “Questionnaire for the identification of activities and positions potentially exposed to Corruption Risks” (Appendix V) of these Policies and Guidelines may be used as a guide. To carry out this identification, they may also check whether the duties and/or activities carried out meet any or several of the “Corruption Risk Factors” established in an illustrative and non-limiting manner in Appendix VI and which must be formally recorded in accordance with the Internal Regulations on Risk Management.

The Second Line of Defense will establish the means and periodicity for the application or, where appropriate, renewal of the Self-Assessment Questionnaires for the Identification and Prevention of Corruption Risks, which it will make known to the First Line of Defense.

Meanwhile, Personnel involved in institutional processes will be responsible for helping to identify corruption risks in any activity they carry out that is exposed to one or more of the corruption risk factors (Appendix VI).

II.4.2. Activities related to the powers contained in the Organization Manual and/or similar document, as well as in the job descriptions and profiles of Personnel, potentially exposed or vulnerable to Corruption Risks.

For the identification of duties and/or activities potentially exposed to or vulnerable to the Risk of Corruption in each Process, the following list of activities should be considered, which, by way of illustration and not limitation, lists those that by their nature could be potentially exposed or vulnerable to Corruption Risk for their initial identification, including the Scope of Activities or duties exposed or vulnerable to Corruption Risk, which should be evaluated in accordance with the mechanisms established by Petroleos Mexicanos and its companies:

1. Third-party contracting and contract administration;

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2. Administration of real and personal property;
3. Participation in the procurement and authorization groups for the exemption to the open tender;
4. Contentious, arbitration and any other dispute resolution proceedings;
5. Payment management;
6. Product commercialization procedures;
7. Inventory control and management;
8. Definition, administration and operation of transportation, storage and supply strategies for hydrocarbons and their by-products;
9. Participation in business schemes, including the procedures for managing, intervening in or selecting business agreements with current or potential shareholders, associates or investors;
10. Personnel selection and recruitment;
11. Procedures for controlling access to and exit from the facilities of products, people and personal property;
12. Procedures relating to the recording and disclosure of financial information to interested parties;
13. Administration, operation, contracting, design, monitoring or control of cybersecurity technologies;
14. Financial procedures for control, administration or access to banks; and

Those responsible for the aforementioned activities must evaluate all the scopes of the activities related to the duties and/or activities potentially exposed or vulnerable to Corruption Risks, and consider whether, within the scope of their competence, they intervene in any of them, regardless of the Process to which they belong.

In order to determine whether the activities described in these guidelines are being carried out, the following scopes should be considered:

- a. For the contracting of Third Parties and administration of contracts, those in which there is intervention or a relationship with processes for the selection of current or potential suppliers or contractors will be considered, including:
  - i. Chambers or associations that represent them;
  - ii. Negotiation of Commercial Agreements;
  - iii. Market analysis;
  - iv. Contracting or supervision of works;
  - v. Contracting or supervision of services;
  - vi. Contracts or leases or goods;
  - vii. Reception, inspection and/or custody of goods;
  - viii. Administration of related projects;
  - ix. Acceptance of goods, leases, services and works;
  - x. Application of punishments, penalties and/or deductions to suppliers and/or contractors;
  - xi. Termination of contracts.

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- b. Intervention in management processes, selection and business agreements with current or potential shareholders, associates and investors (including the planning, supervision and delivery/reception stages);
- c. Intervention or participation in market analysis and/or related activities to carry out Commercial Agreements;
- d. Participation in the planning, authorization, operation and/or supervision of security, surveillance, monitoring and access control systems for the entry and exit of people and personal property from facilities;
- e. Intervention in the conciliation procedures and alternative dispute resolution mechanisms agreed in contracts, within the scope of their competence;
- f. Intervention or participation in litigation;
- g. Intervention in processes of selection, appointment, interview, evaluation, hiring, promotions or salary or fee-based Personnel raises;
- h. Participation in processes of alienation of assets, leasing, use or usufruct of assets or any other form that grants or limits property rights over assets, including activities of divestment of assets, intervention in the opinions of decommissioning, obsolescence, uselessness or any other form in which it is denominated;
- i. Intervention or participation in the establishment of procurement strategies, management or administration of contracts related to these strategies;
- j. Authorization, operation and supervision of security, surveillance, monitoring and access control systems for the entry and exit of facilities and real estate;
- k. Participation in deliberative procedures that grant, revoke, restore or decide on petitions, requests, rights, benefits or effects on individuals;
- l. Control, administration or access to banks or strategic information data systems, or systems of a reserved or confidential nature;
- m. Arrangements related to payments, including accounting records, receipt of billing, payment authorization, definitions in the priority of these, and
- n. Evaluation or approval of credits.



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#### II.4.3. Corruption Risk Factors.

The First Line of Defense, with the support of the Second Line of Defense, will be responsible for identifying which activities, positions or duties are vulnerable to Acts of Corruption, and must consider whether these have one or more factors that may lead to the materialization of the Risk of Corruption. Some of these factors are described in Appendix VI (Corruption Risk Factors), which are illustrative but not exhaustive and complement those that may be set out in the Internal Regulations on Risk Management.

In any case, in order to identify Corruption Risk Factors in Institutional Processes, those responsible should consider:

- a) The recommendations, if any, issued by the governing bodies of PMI CIM or of the companies to which it provides services, the Audit Committee, the Risk Committee, the Ethics Committee, the Legal Department, the Internal Control Unit, Internal Audit of Petroleos Mexicanos, Internal Audit of PMI CIM, within the scope of their competence;
- b) The result of verifications, audits or investigations carried out by auditing bodies or reviewers;
- c) The information in their records indicating the existence of a history of detected Acts of Corruption;
- d) The result of the internal investigations carried out, and
- e) The activities exposed to Corruption Risk previously defined.

#### II.4.4. Update of the Inventory of Corruption Risks and of the Personnel who carry out the activities or duties exposed to the Risk of Corruption in the Processes.

The First Line of Defense, with advice from the Second Line of Defense, within its area of competence, will keep the Corruption Risk inventories up to date, so that they can be reported to the Risk Committee in a timely manner.

The Second Line of Defense, once the Corruption Risk Inventories have been drawn up, in accordance with the Internal Standards on Risk Management, may make observations, comments and/or recommendations to them, sending them to those responsible so that they may be considered before their formalization and, where appropriate, establish controls for their mitigation, in accordance with the internal regulations on Process Risk Management.

The Corruption Risk Inventory and the register of Personnel performing duties and holding positions exposed to Corruption Risks must be kept up to date by the Second Line of Defense and its content must be updated when:

- a) There are amendments to the company's bylaws, organization or structure that could imply a Risk of Corruption,



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- b) Personnel identify new Corruption Risks not previously declared,
- c) The Processes are included or modified,
- d) Recommendations are issued by the governing bodies of PMI CIM or the companies it provides services, the Audit Committee, the Risk Committee, the Ethics Committee, the Legal Department, the Internal Control Unit, the Internal Audit of Petroleos Mexicanos or the Internal Audit of PMI CIM,
- e) It is justified to remove a risk or charge from the risk inventory for justified reasons,
- f) Situations arise in the environment that have a material impact on duties or activities, even if these are temporary in nature.
- g) The personnel who carry out the activities in which the risks were identified are replaced for whatever reason.

The inventory of duties and positions exposed to Corruption Risks must be safeguarded by the Administration Department.

The above is complementary to the provisions of the Internal Regulations on Risk Management.

## II.5 Corruption Risk Assessment

The Corruption Risk Assessment will be carried out in accordance with the Internal Standards on Risk Management. The First Line of Defense is responsible, with the support of the Internal Control Unit and/or the Risk Management Sub-Directorate, for identifying, documenting, evaluating, establishing controls and formalizing the Corruption Risks of the Institutional Process in a Corruption Risk Inventory.

## II.6 Control and monitoring of Corruption Risks

II.6.1. The Corruption Risk Assessment will be carried out in accordance with the Internal Standards on Risk Management. The First Line of Defense is responsible, with the support of the Internal Control Unit and/or the Risk Management Sub-Directorate, for identifying, documenting, evaluating, establishing controls and formalizing the Corruption Risks of the Institutional Process in a Corruption Risk Inventory.

The Second Line of Defense will carry out the validation and monitoring exercises in which the existence, operation and effectiveness of the controls established, among others, to mitigate the Corruption Risks implemented by those responsible, based on the Internal Standards on Risk Management, with the purpose of corroborating that the designed controls are effective. Likewise, it must establish the appropriate actions through a Work Program; which will also reflect the actions derived from the reviews carried out during internal or external audits.

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## Section III

### Relations with Third Parties

#### III.1 Performance of Personnel, as well as Third Parties that intervene and interact with Third Parties

Personnel involved in activities and duties in which they interact with Third Parties must comply with Anti-Corruption Regulations, these Policies and Guidelines, and must conduct themselves in accordance with the principles and ethical values established in the Codes of Ethics and Conduct for the interest and benefit of PMI CIM and the Companies to which it provides services; therefore, they must apply the content of this section in their contact with Third Parties.

Third Parties who interact with Personnel must refrain from proposing or suggesting any Act of Corruption that deviates from compliance with Anti-Corruption Regulations and these Policies and Guidelines.

##### III.1.1. Activities and Duties Involving Interaction with Third Parties

Personnel who interact with Third Parties when participating in the execution of activities and duties in which they are in contact with individuals or organizations outside PMI CIM and/or the Companies to which it provides services. These will include at least those regulated in guideline II.4.2 of these Policies and Guidelines.

##### III.1.2. Meetings or Public Events

Personnel must keep a record of face-to-face and virtual meetings and visits with Third Parties in the terms described in Appendix VII "Guide for Action by Personnel who Interact and Interact with Third Parties", and must ask them to make the declaration of Relations with Government Officials and Public Servants (Politically Exposed Persons), in the terms regulated in guideline III. 3. of these Policies and Guidelines.

During the meeting, Personnel must always inform Third Parties that they have the right to make a report to the Ethics Line or to file a complaint with the competent authorities for non-compliance with Anti-Corruption Regulations and these Policies and Guidelines, which, where appropriate, they should bring to the attention of Personnel.

#### III.2 Conflict of Interests

Conflict of Interest is the possible impairment of the impartial and objective performance of the duties of Personnel due to personal, family or business interests. It arises when an interest other than that of PMI CIM and/or the Companies to which it provides services prevails in the decisions or actions of Personnel.

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Conflicts of Interest must be reported by Personnel as soon as they become aware of or suspect their existence. The existence of links and relationships that could cause a Conflict of Interest does not in itself constitute an administrative irregularity or crime, but the omission, refusal or falsification in its disclosure by the Personnel, as well as the intervention or knowledge in matters in which they should have excused themselves, may constitute crimes or administrative or labor offenses, which, where appropriate, will be reported to the corresponding authorities, for the appropriate legal purposes.

Conflicts of Interest can be real, potential or apparent and all must be declared by Personnel in writing.

#### III.2.1. Identification of Conflict of Interest

Personnel requiring guidance to determine whether they are faced with a Conflict of Interest may do so by using the “Guide to identifying possible Conflicts of Interest” (Appendix VIII), or else make the corresponding query to the Internal Control Unit so that it may issue an opinion on the matter.

#### III.2.2. Declaration of Conflict of Interest

Personnel who find themselves in a possible Conflict of Interest situation must immediately inform their hierarchical superior by means of the “Declaration of Conflict of Interest” (Appendix IX), which may be delivered in printed form or by any institutional electronic means available to PMI CIM and the Companies to which it provides services.

#### III.2.3. Preventive measures in the face of the Declaration of Conflict of Interest

Hierarchical superiors who become aware of a Conflict of Interest involving the Personnel under their charge must adopt the preventive measures indicated in this Policy, such as:

- a) Excluding Personnel from the process, function or activity, unless there is some justified, duly motivated reason that prevents it;
- b) Have Personnel in Conflicts of Interest accompanied by other people who do not have such conflicts and can attest to the transparency of the activity or function. In this case, the designated Personnel must submit a detailed report to their hierarchical superior, recording the actions taken, or
- c) If none of the above options is possible, leave a well-founded and reasoned record of the arguments for which, where appropriate, different decisions were made on the matter subject to the Conflict of Interest.

In the above cases, hierarchical superiors must record the actions taken and the decisions adopted in the corresponding case file for the matter in question. This record may also be registered in the electronic media provided for such purposes by PMI CIM and/or the Companies to which it provides services.

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Written records of the proceedings must be kept as part of the case files and of the personnel making the declaration of conflict of interest.

#### III.2.4. Knowledge of Third Party Relations Personnel with Politically Exposed Persons.

Personnel who becomes aware of Third-Party Relationships with Politically Exposed Persons that could constitute an Actual, Potential or Apparent Conflict of Interest must report it to their hierarchical superior, so that the preventive measures mentioned in the previous guideline can be adopted.

### III.3 Relations of Third Parties with government officials and public servants (Politically Exposed Persons)

#### III.3.1 Declaration of Relations of Third Parties with Public Officials and Servants of Governments (Politically Exposed Persons).

As a means of preventing acts of corruption and in order to avoid the influence of officials or politically exposed persons in decision-making involving personnel, it is mandatory that in their interaction with third parties they are required to present the document called “Declaration of relations of third parties with government officials and public servants (politically exposed persons)” (Appendix X), in which Third Parties will report their business, personal or family relationships up to the fourth degree with Politically Exposed Persons, including the relationships of their spouses and Relatives.

To this end, the Personnel in charge of the meetings will make available to Third Parties the format for compliance with this obligation “Declaration of Relations of Third Parties with Government Officials and Public Servants (Politically Exposed Persons)” (Appendix X) by the printed or digital means available to them.

The “Declaration of Third Parties' Relationships with Government Officials and Public Servants (Appendix XI)” must be signed and presented to the Personnel in charge of the meetings within ten working days of the Third Party being requested to do so, or within the period indicated to them when this declaration is established as a preventive control measure as a result of the application of Due Diligence.

II.3.2. The “Declaration of Third Party Relations with Government Officials and Public Servants (Politically Exposed Persons)” shall be made in writing by signing the document in Appendix X, which shall be submitted to the Administration Department.

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III.3.3. The “Declaration of Third Party Relations with Government Officials and Public Servants (Politically Exposed Persons)” is mandatory when these exist. If, as a result of the omission of a Third Party in the declaration of the latter, the Personnel are prevented from adopting the appropriate preventive measures and, therefore, the process, procedure or act is flawed, or gives rise to a complaint or allegation, it shall be brought to the attention of the competent authorities, so that they may proceed with its investigation and, where appropriate, apply sanctions in accordance with the applicable legal and administrative provisions.

Personnel who become aware of the Third Party's omission, refusal or falsification of this obligation must report it to their hierarchical superior and seek advice from the PMI CIM Ethics Hotline.

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## Section IV

# Due Diligence in Ethics and Corporate Integrity

### IV.1 Third-Party Due Diligence Development

PMI CIM and the Companies it provides services, in compliance with international best practices, will observe Due Diligence in Ethics and Corporate Integrity in their business operations, Commercial Agreements and Relationships with Third Parties.

The PMI CIM Internal Control Unit carries out the Third Party Due Diligence, through the application of the “Policies and Guidelines for the Development of Due Diligence in Matters of Corporate Integrity Ethics in PMI CIM Comercio Internacional, S.A. de C.V. and Companies to which it Provides Services”, a document of obligatory observance for the personnel of PMI CIM and the companies to which it provides services prior to the formalization of Commercial or Business Agreements with Third Parties with whom it intends to have a commercial relationship.

### IV.2 Development of Due Diligence of Ethical Profiles

IV.2.1. Due Diligence of Ethical Profiles for Personnel and candidates.

PMI CIM and the Companies to which it provides services, through the Administration Department, will apply Due Diligence of Ethical Profiles prior to establishing a labor or service relationship with candidates who aspire to join the company in question.

The Administration Department of PMI CIM is responsible for establishing strategies that enable the organizational structure to have ethical profiles, in conjunction with the user areas, in order to prevent and mitigate Corruption Risks, and must develop and integrate the description of the necessary ethical profile among the requirements to be met for the occupation of the positions that the candidates must cover for their hiring.

IV.2.2. In the Due Diligence of Ethical Profiles of the candidate who aspires to join the company, at least the following must be verified:

- a) Do not appear on Restrictive Lists (it must be verified that these are not false positives).
- b) It has not been sanctioned by a competent authority in Mexico or abroad for acts of corruption, bribery, money laundering, fraud or similar offenses;
- c) Declare Third Party Relations with Government Officials and Public Servants (Politically Exposed Persons) when there is a possible Conflict of Interest;
- d) Report, if applicable, on the existence of lawsuits and/or complaints filed against PMI CIM, Petroleos Mexicanos, and their companies; and

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- e) Declare, where appropriate, the existence of a possible Conflict of Interest;
- f) Sign a confidentiality agreement.

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## Section V

# Gifts and Invitations

### V.1 General Guidelines for Gifts and Invitations

V.1.1. Personnel must behave with integrity and not use their job, position or commission to obtain or attempt to obtain any benefit, advantage or personal gain for themselves or for third parties, nor seek or accept compensation, benefits, gifts or invitations from any person or organization.

V.1.2. Personnel are obliged to treat people in general equally, and therefore they will not grant privileges or preferences to organizations or individuals, nor will they allow undue influences, interests or prejudices to affect their commitment to make decisions or carry out their duties objectively.

V.1.3. Any member of Personnel who demands, accepts or carries out any action to obtain a gift or invitation in the exercise of their duties, and any third party who offers or delivers it, will be reported to the competent authorities.

V.1.4. In the event of any ethical dilemma with regard to Gifts or Invitations, Personnel may refer to the questions posed in section IV.2. of the Code of Ethics, in order to ensure that the decision they make adheres to the Ethical Principles of PMI CIM and of the Companies for which they provide services.

V.1.5. In case any doubts remain, as a general rule, Personnel should first discuss the matter with their immediate superior. If this is not possible, or if the superior is unable to help resolve the issue, they should contact the Internal Control Unit, or the Ethics Hotline at [comitedetica@pmicim.com](mailto:comitedetica@pmicim.com) to request advice and guidance or to report Acts of Corruption.

### V.2 Handling of Gifts

V.2.1. Personnel who, without having requested it, receive free of charge the transfer of ownership or the offer for the use of any goods, in the course of their duties, must immediately inform their hierarchical superior, with a copy to the Administration Department and the Internal Control Unit. In the case of transfer of ownership of goods, they must be made available to the Administration Department so that the procedures established by the Code of Conduct can be carried out.

### V.3 Handling of Invitations

V.3.1. Personnel may only accept invitations to attend events, understood as such workshops, exhibitions, fairs, conferences, courses, symposiums, events, breakfasts, lunches, dinners, receptions,



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presentations, or similar activities, organized and sponsored by Third Parties and that by accepting the invitation a Conflict of Interest is not created or the provisions contained in the Code of Conduct contravened and, in addition, the following circumstances must be present:

- a) That there is a clear business reason for PMI CIM and/or the companies it provides services;
- b) That the expenses generated for transportation, lodging and other individual expenses be covered by PMI CIM and/or the Companies to which it provides services, and
- c) Prior written authorization from the hierarchical superior is required.

In the case of business breakfasts, lunches or dinners, if the customs and practices of the counterpart's country are different from those of Mexico and not accepting that the counterpart pays the bill constitutes an offense for the person or the company to which they belong, the invitation may eventually be accepted, provided that this does not constitute a Conflict of Interest. The above must be reported no later than the following working day, by means of a free, duly substantiated and reasoned letter, to the hierarchical superior, with a copy to the General Manager, Area Manager, Administration Manager, Legal Manager and the Head of the Internal Control Unit.

V.3.2. Personnel must request authorization to attend the events referred to in the previous guideline by sending an email to their line manager, with a copy to the Internal Control Unit, containing at least: the name, employee number or file, date of event, name of the sponsoring organization, name of the contact person at that organization, reason for the event, approximate duration, benefits or added value that PMI CIM and/or the Companies to which it provides services will obtain from such attendance, as well as an express statement that there is no Conflict of Interest.

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## Section VI

### Prevention of Money Laundering

#### VI.1 Get to know the Third Party (getting to know the customer)

VI.1.1. In terms of the Internal Regulations on Risk Management, within the scope of their competence, those responsible for the Processes will identify the operations they carry out in which Vulnerable Activities are carried out and will determine the necessary requirements to have reasonable certainty of the origin and destination of resources, values, agreements, alliances and businesses in general.

In order to determine Vulnerable Activities, those responsible should take into consideration the existence of precedents in which situations of indications of risk of Money Laundering have arisen, or have materialized, such as observations by Supervisory Bodies or reviewers, results of investigations by authorities or publicly available information.

VI.1.2. Third Party Identification.

PMI CIM and the Companies to which it provides services will carry out the identification of Third Parties in order to grant greater security to their operations and prevent operational, legal or reputational risks to which they could be exposed.

This data must be disclosed to PMI CIM and to the Companies to which it provides services in the respective forms during the course of the Due Diligence in terms of current regulations.

#### VI.2 Final Beneficiary

In the event that the Third Party participates in a Commercial Agreement that includes a Vulnerable Activity during the course of the Due Diligence, as far as possible, it will have to provide the documentation that allows the Final Beneficiary to be identified.

The documents necessary to identify the Final Beneficiary may vary depending on their nature. However, PMI CIM and the Companies to which it provides services will recommend requesting: (i) official identification (natural person); (ii) constituent document (legal person) or equivalent document; (iii) Federal Taxpayers Registry or equivalent document, and (iv) Proof of the Unique Population Registry Code (CURP) (national natural persons).

#### VI.3 Regulation and Reporting of Suspicious Transactions

VI.3.1. PMI CIM and the Companies it provides services, in their efforts to detect and prevent transactions with resources of illicit origin, damage to their assets and the financing of terrorism, carry out Anti-Money

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Laundrying Actions by identifying Vulnerable Activities, and therefore will not enter into Commercial Agreements with Third Parties whose resources are of illicit origin or purpose.

VI.3.2. In the event that a Commercial Agreement is detected that includes resources of illicit origin or for which the Anti-Money Laundering Laws have been contravened, the Due Diligence Working Group will analyze the convenience of terminating the commercial relationship and will establish the necessary actions and those responsible for carrying them out, to investigate and report the behaviors and omissions described in this section to the competent authorities.

VI.3.3. Regulation for the prevention of money laundering.

PMI CIM and the companies it provides services will address reports of suspicious transactions involving Vulnerable Activities of Third Parties, and in the event of identifying any operation of this nature, the Personnel of PMI CIM and the companies to which it provides services, must notify their hierarchical superior, with a copy to the Legal Department and the Internal Control Unit, who will determine the preventive measures that must be adopted to prevent the materialization of Corruption Risks, operational, reputational or legal, and to follow up until their conclusion.

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- a. Existence of an incentive to obtain a direct or indirect benefit.
- b. Pressure to meet a goal.
- c. Intention to conceal another crime or irregularity.
- d. Opportunity to commit it due to deficient or non-existent internal controls.
- e. Inadequate supervision of activities.
- f. Concentration of duties.

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## Section IX

### Donations and Gifts

IX.1 PMI CIM and the companies to which it provides services are prohibited from making donations or gifts in money or kind that are the property of those companies, including goods, services, securities or other resources to any natural or legal person, when these have not been granted in accordance with the provisions of the “Policies and Guidelines for the Management of the Social License to Operate of Petroleos Mexicanos, its Subsidiary Productive Companies and, where appropriate, Subsidiary Companies”, in the section on ‘Guidelines on Donations and Gifts of Petroleos Mexicanos, its Subsidiary Productive Companies and, where appropriate, Subsidiary Companies’.

IX.2 Personnel who are aware of the allocation of goods or resources in cash or kind, which have been or are to be granted to individuals or legal entities as a donation, must inform their hierarchical superior or report it to the Ethics Line, at [comitedeetica@pmicim.com](mailto:comitedeetica@pmicim.com).

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## Section X

# Corrective Actions

### X.1 Implementation of Corrective Actions

X.1.1. PMI CIM and the Companies it provides services have a zero-tolerance policy for Acts of Corruption and any practice that deviates from compliance with Anti-Corruption Regulations and these Policies and Guidelines, and therefore maintain a firm commitment to immediately take corrective action against Personnel or Third Parties who engage in Acts of Corruption in which PMI CIM and/or the Companies to which it provides services are involved, through the systems, mechanisms and bodies established for such purposes.

X.1.2. PMI CIM and the Companies it provides services will investigate possible Acts of Corruption and, where appropriate, issue the corresponding disciplinary measures, which may include, among others, termination of employment.

In addition, PMI CIM and the Companies it provides services will report any Act of Corruption that constitutes a possible crime to the competent authorities in terms of the Federal Penal Code or applicable legal provisions. PMI CIM and the Companies it provides services will collaborate with any national or foreign body that investigates and punishes any Act of Corruption.

X.1.3. Responsibility for the omission of the inventory of risks.

Any member of staff who fails to include identified risks of corruption or fraud in the process risk inventory, or to implement controls to prevent them in accordance with internal regulations on risk management, and where applicable, such risks materialize, it will be reported to the competent bodies and authorities and this omission may be considered an aggravating factor if it is proven that there were circumstances or previous recommendations from the Ethics Committee, the Risk Committee, the Legal Department and the Internal Control Unit, findings or recommendations from auditing or review bodies, complaints or reports through the Ethics Hotline, among other precedents, that demonstrate their prior knowledge and that evidence the intentionality or malice of their concealment or omission.

X.1.4. Analysis of the root causes in the materialization of Corruption Risks.

PMI CIM and the Companies to which it provides services will establish internal mechanisms and bodies to investigate the root cause that led to the materialization of Corruption Risks in order to identify their origin, implement or reinforce controls to avoid their recurrence, regardless of whether the corresponding authorities are notified and they order additional actions within the scope of their competence.

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This cause-root analysis will be carried out in accordance with the methodology regulated in the Internal Standards on Risk Management.

The Ethics Committee may issue recommendations so that, in the internal investigations carried out due to the materialization of Acts of Corruption, the root cause analysis derived from the information obtained from said investigations is considered and indicate who will participate in them.

#### X.1.5. Application of disciplinary measures.

PMI CIM and the Companies to which it provides services through the Administration Department of PMI CIM, may impose on the Personnel the appropriate disciplinary measures for those responsible for Acts of Corruption, in accordance with the current Internal Labor Regulations, without prejudice to the fact that, through the Legal Department, the competent authorities may be asked to initiate civil, criminal, labor and any other corresponding actions. Pending clarification or resolution, the competent bodies may issue preventive measures to avoid the continuation of the materialization of the Acts of Corruption.

#### X.1.6. Acts of Corruption committed abroad or with foreign persons.

PMI CIM and the companies it provides services, if deemed necessary, will inform foreign authorities when it is noticed that their Personnel have committed an Act of Corruption abroad or in which Third Parties are involved. They will also collaborate with these authorities so that these acts are sanctioned.

## X.2 Ethics Hotline

The Ethics Line, [comitedeetica@pmicim.com](mailto:comitedeetica@pmicim.com), is a tool that guarantees the complete confidentiality of the reporters, as well as of the information registered in it, which is available to Personnel and Third Parties, established by PMI CIM and the Companies to which it provides services to provide advice on ethical dilemmas and receive reports of possible non-compliance with these Policies and Guidelines and deliver them to the areas authorized to investigate and, where appropriate, apply the corresponding disciplinary measures.

#### X.2.1. Reporter

Any Personnel or Third Party who becomes aware of a possible Corruption Event, or who considers that they are being asked to pay or receive a bribe, to carry out acts contrary to Corporate Ethics and Integrity, to carry out operations with resources of illicit origin, or in general, any other form of Corruption, must report this situation immediately through the PMI CIM Ethics Line, to the email [comitedeetica@pmicim.com](mailto:comitedeetica@pmicim.com). The information provided will be dealt with in accordance with the Operating Rules of the PMI CIM Ethics Committee.

#### X.2.2. No retaliation.

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PMI CIM and the Companies it provides services, in accordance with the Code of Ethics, have a No Retaliation policy. Direct or indirect retaliation against Personnel or Third Parties who have submitted a report in good faith or provided information to those responsible for investigating possible Acts of Corruption is not tolerated.

PMI CIM and the Companies to which it provides services will guarantee the labor or contractual continuity of the person who reports, when the information they provide is intended to lead to their dismissal or termination of contract. Personnel who take reprisals will be subject to disciplinary action.

#### X.2.3. Protection of informants.

PMI CIM and the Companies to which it provides services will protect Personnel and Third Parties who report an Act of Corruption, issuing, where appropriate, sufficient precautionary measures to protect the identity and integrity of informants who request that their anonymity be safeguarded.

#### X.2.4. Mitigating and excluding.

The bodies established in PMI CIM and the Companies to which it provides services to investigate Acts of Corruption, in the imposition of disciplinary measures when they exist, may consider the following mitigating and/or excluding factors:

##### **Mitigating**

- If, spontaneously, the offender, without prior complaint or investigation by any authority with competence in anti-corruption matters, confesses the facts constituting the offense to the competent body, provided that there is no economic impact or, failing that, has made restitution, or
- Having collectively participated in a breach of these Policies and Guidelines, without there having been a prior complaint or investigation by any authority with competence in anti-corruption matters, report the rest of the offenders and collaborate in the investigation with any body that requires it.

##### **Excluding**

- When the Personnel have acted in an extremely serious situation, or to prevent irreparable harm to people, provided that complaints have been filed with the Attorney General's Office of the Republic or its equivalent abroad, and this is duly accredited.

#### X.2.5. Competence in the application of disciplinary measures.

The Legal Department, the Administration Department and the Ethics Committee, within their areas of competence, will coordinate to ensure that reports of acts of corruption, including money laundering and the falsification of books or records, are properly dealt with and, if necessary, subsequently referred to the competent authorities.



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X.2.6. Regardless of the sanctions that may be imposed by the competent authorities that hear the Acts of Corruption, Money Laundering and Corporate Fraud, PMI CIM and the Companies to which it provides services may impose disciplinary measures within the framework of their competence in accordance with the Organic Statutes and Internal Work Regulations, through the internal procedures that they have in place.

X.2.7. PMI CIM and the Companies to which it provides services, in accordance with its statutory powers through the Ethics Committee, will investigate the reported facts and report to the Administration Department for the application of the appropriate disciplinary measures, which may include termination of employment. In addition, the Legal Department will refer to the authorities empowered to hear those behaviors that could constitute an Act of Corruption.

The Administration Department, in order to apply disciplinary measures in PMI CIM and the Companies to which it provides services, may take into account the mitigating and excluding factors mentioned in this section for the results of the investigation.

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## Section XI

# Evaluation of Compliance with Anti-Corruption Strategies and Lines of Action

### XI.1 Responsibilities of the Implementation

It is the responsibility of those in charge of the processes involved in the activities, as the first line of defense, to implement and supervise the application of these policies and guidelines in accordance with the internal control system guidelines of PMI CIM and the companies it provides services to.

They will also be responsible for implementing the strategies and lines of action of the “Pemex Cumple” Compliance Program that fall within their competence.

### XI.2 Reporting Responsibilities

PMI CIM and the Companies to which it provides services, through the Pemex Complies Liaisons, will submit periodic reports to the Legal Management of Legal Compliance and Transparency through the Management of Planning and Monitoring of Subsidiary Companies, when so requested, on the result of the implementation of these Policies and Guidelines, as well as the anti-corruption strategies and lines of action of the “Pemex Cumple” Compliance Program and the monitoring of the established indicators.

### XI.3 Record Keeping

Senior Management is obliged to implement the necessary actions to guarantee the conservation of documents, manifestos and declarations that are issued based on these Policies and Guidelines. The information must be kept for the same period of time as the personal case of employees, in terms of the applicable Laws and Obligations of Information Protection.

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## Transitional Provisions

**First.** These Policies and Guidelines shall come into force on the working day following their authorization by the Head of the PMI CIM General Management.

**Second.** Personnel who have signed the Anti-Corruption Manifesto and the declaration of non-existence of conflict of interest prior to the entry into force of these Policies and Guidelines, will not be required to sign the Anti-Corruption Manifesto again and they will remain in force for the periods regulated for each of them.

**Third.** The Internal Control Unit will deliver to the General Management of PMI CIM the initial inventory of positions exposed or vulnerable to the Corruption Risks identified by the latter, as a result of the application of the questionnaires contained in Appendix V, with a copy to the heads of the corresponding areas.

**Fourth.** The Administration Department, within a period of 90 working days after the entry into force of this document, must modify the procedures and instructions, in particular those relating to the recruitment and selection of personnel, in order to include the requirements set out in guideline IV.2.1. Due Diligence of Ethical Profiles for Personnel and candidates of these Policies and Guidelines.

**Fifth.** The Corruption Risk Factors defined in Appendix VI shall remain in force from the entry into force of these Policies and Guidelines and until such time as the amendments to the Internal Risk Management Standards are issued and published, which may be replaced by those determined by said regulations.

## APPENDIX I

### Definitions

For the purposes of this document, the terms mentioned below will have the meaning provided in this section, and may be used interchangeably in the singular or plural:

Term	Definition
<b>Anti-money laundering measures</b>	Actions aimed at combating the use of resources of illicit origin and for illicit purposes and their effects, including but not limited to: (i) criminal, (ii) fraudulent, (iii) organized crime, (iv) corruption and bribery, (v) money laundering, (vi) financing of terrorism, (vii) trafficking of narcotics, people or arms, (viii) combating the illicit fuel market, or (ix) any other case provided for by the Federal Penal Code or by the corresponding financial authorities.
<b>Vulnerable Activities</b>	Those that the internal Processes and areas determine to have characteristics that facilitate Money Laundering.
<b>Commercial Agreements</b>	A legal instrument for commercial purposes that generates rights and/or obligations for the parties.
<b>Senior Management</b>	General Manager of PMI CIM, Heads of PMI CIM Area Directorates and Directors or Equivalents of the Companies to which it provides services
<b>Anti-corruption</b>	Actions aimed at fighting corruption, bribery and their effects.
<b>Final Beneficiary</b>	<p>The term Final Beneficiary shall be understood to refer to the person or group of persons who:</p> <ul style="list-style-type: none"> <li>a) Through another person or group of persons, or through any other act, obtains the benefit derived from them and is the one who, in the last instance, exercises the rights of use, enjoyment, benefit, exploitation or disposal of a good or service, or</li> <li>b) It exercises control over the legal person who, as a customer, carries out acts or operations with someone who performs a Vulnerable Activity, as well as the persons on whose behalf they carry out any of these acts or operations.</li> </ul> <p>A person or group of persons is understood to control a legal person when, through ownership of securities, by contract or by any other means, they can:</p> <ul style="list-style-type: none"> <li>a. To impose, directly or indirectly, decisions in the general assemblies of shareholders, partners or equivalent bodies, or to appoint or dismiss the majority of the directors, administrators or their equivalents;</li> <li>b. Maintain ownership of the rights that allow, directly or indirectly, the exercise of voting rights over more than fifty percent of the share capital, or</li> <li>c. Direct, directly or indirectly, the administration, strategy or main policies of the organization.</li> </ul>

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Term	Definition
	Direct, directly or indirectly, the administration, strategy or main policies of the organization.
<b>Code of Conduct</b>	Code of Conduct of Petroleos Mexicanos, its Productive Subsidiary Companies and, where applicable, Affiliate Companies.
<b>Code of Ethics</b>	Code of Ethics of Petroleos Mexicanos, its Subsidiary Productive Companies and Affiliate Companies.
<b>Ethics Committee</b>	PMI CIM Ethics Committee
<b>Risk Committee</b>	PMI CIM Risk Committee and PMI Trading Designated Activity Company.
<b>Conflict of Interests</b>	It shall have the meaning attributed to it in section III.2 of these Policies and Guidelines.
<b>Apparent Conflict of Interest</b>	When there are circumstances that may lead Third Parties to believe that the private interests of Personnel or Third Parties will unduly influence the performance of their duties, even if this is not the case.
<b>Potential Conflict of Interest</b>	When, under certain future circumstances, the interests of the Personnel may affect their objectivity in decision-making. For example: Your spouse applied to be the legal representative of a company that acquired tender documents because it is interested in participating in a contracting procedure. Your spouse has not yet been hired and the company is not yet participating in the contracting procedure.
<b>Actual Conflict of Interest</b>	When you have a personal interest in the matter you are dealing with that affects the responsible and objective performance of the entrusted duties. For example: Your spouse is the legal representative of a company that is participating in a contracting procedure.
<b>Recruitment</b>	Acts and authorizations from the planning stage, including prior rulings to carry out the procedures for contracting, provision of services or leases, or supplies of goods, until their conclusion, in accordance with the PMI CIM Procurement procedure and its similar in the Companies to which it provides services.
<b>Corruption</b>	Acts or omissions by which a person fails to fulfill their obligations, or asks others to fail to fulfill theirs, in order to obtain an illegitimate benefit for themselves or for another party in their interest.
<b>Due Diligence</b>	A process in which information is verified from Third Parties or Third Parties with whom an existing commercial Agreement is in force or with whom it is intended to enter into some kind of commercial Agreement in order to ascertain their policies on integrity and ethics, the Corruption Risks related to them, as well as the measures that need to be adopted to prevent and mitigate those risks.
<b>Ethical Profiling Due Diligence</b>	Process that verifies information on Personnel or candidates to fill a position or post in PMI CIM and Companies to which it provides services.
<b>“Pemex Cumple” Liaison</b>	The Liaison is the Head of the PMI CIM Internal Control Unit of those Subsidiary Companies that designate him/her.
<b>Supervisory Body</b>	It includes the Internal Audit of Petroleos Mexicanos, the Superior Audit of the Federation, the Responsibilities Unit of Petroleos Mexicanos, and the Internal Audit of PMI.

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Term	Definition
<b>Ethics and Corporate Integrity</b>	Principles that govern the actions and decision-making of senior management and staff and that define the culture of an organization with regard to the way in which it obtains or executes its business.
<b>Corruption Risk Factors</b>	Circumstance, cause or internal and/or external situation to which a Corruption Risk is attributed to materialize.
<b>Acts of Corruption</b>	Any act or omission for the purpose of (i) paying, offering, giving, promising to give, or authorizing the giving of, to any person (including individuals, commercial organizations, political parties, or public officials) ("Person"), or to request, accept or agree to accept from any Person, either directly or indirectly, anything of value in order to a) influence any act or decision of the recipient in their capacity; b) induce the recipient to perform or omit any act that violates a duty of good faith, impartiality or trust, or to reward the recipient for acting inappropriately; or c) obtaining, influencing, inducing or rewarding any improper advantage, or where the recipient would be acting improperly in receiving the thing of value, or anything that could imply a violation of applicable Anti-Corruption Laws and Obligations; (ii) the use of resources for Money Laundering or the financing of terrorism, or otherwise dealing with resources of illicit origin, the commission of which may give rise to a Type of Corruption as indicated in Appendix II of these Policies and Guidelines; (iii) Use of intermediaries as a triangulation scheme to evade compliance with a national or foreign law or regulation to which one is bound or any type of illicit employment, and (iv) By way of example but not limited to: concealment, concealment, incitement, aiding, abetting, collusion, sponsorship in recruitment or selection of personnel and diversion of resources.
<b>Interaction or Intervention with Third Parties.</b>	Communication or contact maintained by Personnel during the course of their assigned duties and activities, as a result of which Third Parties may obtain, retain or lose a personal or business opportunity, benefit, advantage or gain of any kind, present or future.
<b>Money Laundering</b>	Activity that aims to integrate resources of illicit origin into the legal market or use it for illicit purposes, including terrorism. The resources or destination may be the result of criminal or fraudulent operations, from any illegal activity, forgery, organized crime operations, corruption or bribery, financing of terrorism, trafficking of drugs, people or arms, tax fraud, or any other case provided for by the Federal Penal Code or by the corresponding financial authorities.
<b>Anti-Money Laundering Laws</b>	Federal Law for the Prevention and Identification of Operations with Resources of Illicit Origin, or those that may be applicable in the countries where operations are carried out.
<b>Laws and Obligations for the Protection of Information</b>	It includes the following: (i) Federal Law on the Protection of Personal Data Held by Private Parties and (ii) the Policies and Guidelines on the Protection of Personal Data in Petroleos Mexicanos, its Subsidiary Productive Companies and, where appropriate, Affiliated Companies.
<b>Lines of Defense</b>	<b>1. First Line of Defense:</b> This is made up of the areas that manage and

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Term	Definition
	<p>operate the strategic, substantive, support and internal processes, under the principles of self-control, self-regulation and self-management. They are responsible for identifying and treating or managing risks. (PMI CIM Areas and Companies to which it provides services)</p> <p><b>2. Second Line of Defense:</b> This is made up of the areas responsible for coordinating and advising the first line of defense in the management of each category of risk, as well as for monitoring the implementation of controls and compliance with applicable legal and regulatory provisions. (Legal Department, Risk Management Sub-Department and Internal Control Unit).</p> <p>The second line of defense assists the first line of defense in the identification, declaration, evaluation, application of methodologies, management, control actions and risk reporting; in addition to consolidating this information for incorporation into decision-making.</p> <p><b>3. Third Line of Defense:</b> This is made up of the areas responsible for supervising and verifying the effectiveness of risk management. It also provides the Governing Bodies with an independent focus.</p> <p>In PMI CIM and the companies it provides services, this function falls to Internal Audit, which reports to the PMI CIM Audit Committee, and the Audit Committee in turn reports to the PMI CIM Board of Directors on the results of the evaluation of the status of the PMI CIM Internal Control System. Internal Audit reports directly to the Boards of the companies PMI CIM serves.</p>
<b>Ethics Hotline</b>	A mechanism through which attention is given, advice is offered and cases are dealt with in matters of ethics within PMI CIM and the companies to which it provides services, as well as any questions or complaints about possible violations of the Code of Ethics and the Code of Conduct.
<b>Restrictive Lists</b>	<p>National and international databases that compile information, reports and background information on individuals and legal entities and which, for the purposes of these Policies and Guidelines, should be consulted at the following links:</p> <p><a href="http://rsps.gob.mx/Sancionados/index.jsp">http://rsps.gob.mx/Sancionados/index.jsp</a>  <a href="https://sppld.sat.gob.mx/pld/interiores/actualizacionlistas.html">https://sppld.sat.gob.mx/pld/interiores/actualizacionlistas.html</a>  <a href="https://www.trade.gov/consolidated-screening-list">https://www.trade.gov/consolidated-screening-list</a>  <a href="https://eeas.europa.eu/headquarters/headquarters-homepage_en/8442/Consolidated%20list%20of%20sanction">https://eeas.europa.eu/headquarters/headquarters-homepage_en/8442/Consolidated%20list%20of%20sanction</a>  <a href="https://www.gov.uk/government/publications/financial-sanctions-consolidated-list-of-targets/consolidated-list-of-targets">https://www.gov.uk/government/publications/financial-sanctions-consolidated-list-of-targets/consolidated-list-of-targets</a></p>
<b>LSCI</b>	Guidelines of the Internal Control System in PMI CIM and Companies to which it provides services.
<b>Organizational Manual</b>	Document that integrates the duties of the personnel of PMI CIM, PMI Trading DAC and PMI Trading México, S.A. de C.V.
<b>Internal Regulations on Risk Management</b>	They jointly comprise: (i) Guidelines of the Internal Control System in P.M.I. Comercio Internacional, S.A. de C.V. and companies to which it provides services; (ii) Risk Management Policies and Guidelines of P.M.I. Comercio Internacional, S.A. de C.V. and companies to which it provides services; (iii) the specific standards for risk management by category and (iv) Methodology for the Development of Internal Control Projects



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Term	Definition
<b>Anti-corruption Regulations</b>	The following Mexican and foreign laws: General Law of the National Anti-Corruption System, Federal Penal Code, United States Foreign Corrupt Practices Act 1977 (FCPA), United Kingdom Bribery Act 2010, any other anti-bribery and anti-corruption legal provision that prohibits any Act of Corruption, in each case to the extent applicable to each party, including but not limited to (a) legal provisions prohibiting bribery and, where applicable, those relating to the fight against bribery and corruption, and the Organization for Economic Cooperation and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, United Nations Convention against Corruption (UNCAC); and (b) for each party and its affiliates, the laws that prohibit bribery in the countries of said party, its affiliates or the place of incorporation of the parent entity, the principal place of business and the place of registration as an issuer of securities.
<b>Internal Regulations on Information Management</b>	Set of mandatory normative documents (policies, procedures and guidelines) issued by its governing bodies, Senior Management, in accordance with its duties in the field of archival information (including the stages of identification, protection, use and transmission, disclosure and decommissioning).
<b>Internal Regulations on Information Technology Administration</b>	Set of mandatory regulatory documents (policies, procedures and guidelines) issued by the Information Systems Sub-Directorate of PMI CIM, in accordance with its duties in the field of information technology.
<b>Related parties</b>	Blood relatives or relatives by marriage of Third Parties or Third Parties with whom there is a personal, family or business interest, professional or work relationships or in companies of which Personnel form or have formed part.
<b>Sponsorship</b>	Act of corruption whereby Personnel exercise their direct or indirect support in favor of a natural or legal person, national or foreign, without having the right to receive it.
<b>Relatives</b>	A person who maintains a bond or link with another, whether by blood, marriage, affinity, law or custom.
<b>Ethical profile</b>	Required criteria for personnel or candidates that describe behavior, reasoning and ethical judgment, as well as their behavioral history, in order to occupy a position in PMI CIM and companies to which it provides services.
<b>Personnel</b>	Employees of PMI CIM and/or companies to which it provides services.
<b>Politically Exposed Persons</b>	<p><u>a. Nationals:</u> Those persons listed by the Secretary of Finance and Public Credit on the page:  <a href="https://www.gob.mx/shcp/documentos/uif-marco-juridico-personas-politicamente-expuestas-nacionales">https://www.gob.mx/shcp/documentos/uif-marco-juridico-personas-politicamente-expuestas-nacionales</a>  <a href="https://www.gob.mx/cms/uploads/attachment/file/532306/Documento_de_Acrobat.pdf">https://www.gob.mx/cms/uploads/attachment/file/532306/Documento_de_Acrobat.pdf</a></p> <p>Additionally, the following:</p> <p><u>b. Foreign:</u> public officials equivalent to those listed above in other countries, in the case of Third Parties that participate in processes with Subsidiary Companies that operate abroad.</p>



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Term	Definition
<b>PMI CIM Internal Anti-Corruption Policies</b>	Taken together, they constitute (i) the Anti-Corruption Policies and Guidelines for PMI CIM and the companies it provides services, (ii) the Code of Ethics of Petroleos Mexicanos, (iii) the Code of Conduct of Petroleos Mexicanos and (iv) the Policies and Guidelines for the Development of Due Diligence in matters of ethics and corporate integrity of PMI CIM and the companies it provides services.
<b>Policies and Guidelines</b>	Anti-corruption Policies and Guidelines for P.M.I. Comercio Internacional, S.A. de C.V. and companies to which it provides services.
<b>Processes</b>	Substantive and support processes for PMI CIM and companies to which it provides services.
<b>Compliance Program</b>	Pemex Compliance Program, adopted by the Board of Directors of PMI CIM and the companies it provides services, which seeks to prevent or mitigate compliance, corruption and legal risks.
<b>Gifts and Invitations</b>	Those defined by the Code of Conduct. Low-cost promotional items such as notebooks, diaries, pencils, folders, calendars and other related souvenirs, which bear the Third Party's logo, are manufactured for mass distribution and do not represent a potential Conflict of Interest for the Staff member who receives them, shall not be considered gifts or presents.
<b>Relations with Public Officials and Servants of governments (Politically Exposed Persons)</b>	Relations or business, personal or family ties of Third Parties, their spouses and Relatives, who participate or intervene in the processes, procedures or activities referred to in these Policies and Guidelines, with Personnel and Politically Exposed Persons.
<b>Face-to-face or virtual meetings or visits</b>	A session held or intended to be held between Third Parties and Personnel, with the physical or virtual attendance of the parties involved.
<b>Risks of Corruption</b>	Those associated with situations in which, through an intentional act or omission, powers, resources or information are misused in order to obtain personal benefit or benefit for third parties, which does not correspond to them in accordance with the applicable legal provisions.
<b>Bribery</b>	Private individuals or legal entities, national or foreign, who: (i) maintain or have an interest in maintaining a commercial relationship with PMI CIM and/or with the Companies to which it provides services; (ii) aspire to form part of the Personnel of PMI CIM and companies to which it provides services, or (iii) have an interest in participating, participate or intervene in the acts or procedures in which they interact with the Personnel described in these Policies and Guidelines.

## APPENDIX II

### Types of Corruption

In terms of the provisions of guideline II.2.1, without prejudice to the regulations on the subject, for the purposes of these Policies and Guidelines, Acts of Corruption can be classified in a non-exhaustive manner into the Types of Corruption, which are indicated below:

- a) **Abuse of office:** Personnel who, by their conduct or omission, seek to prevent the implementation of a regulation or the enforcement of a decision by a competent authority; who delay or deny the implementation of the duties of their office; who appropriate or make improper use of the goods or securities in their care; who hand over or grant a service, position, commission or contract knowing that it will not be implemented or without having the power to do so, authorize or hire someone who is disqualified, knowing this situation; grant identification or accreditation to carry out a function to someone who does not really carry it out or unjustifiably delay putting a detainee at the disposal of the corresponding authority.
- b) **Abuse of duties:** Personnel who perform duties that they have not been conferred or take advantage of those they have, to carry out or induce arbitrary acts or omissions, to generate a benefit for themselves or for third parties or to cause harm to any person or to PMI CIM and companies to which it provides services.
- c) **Bribery:** Personnel who request, demand, accept, offer, obtain or attempt to obtain, either themselves or through third parties, any benefit not included in their remuneration, regardless of whether it consists of money; securities; movable or immovable property, including through disposal at a price significantly lower than the market price; services; employment and other undue benefits for themselves or their Relatives or for third parties with whom they have professional, labor or business relationships, or for shareholders or companies to which the aforementioned persons belong.
- d) **Collusion:** The Third Party who, together with one or more individuals, carries out actions that involve or have the purpose or effect of obtaining an undue benefit or advantage from PMI CIM and companies to which it provides services as part of a contracting process. Collusion shall also be considered to exist when Third Parties agree or enter into contracts, agreements, arrangements or combinations between competitors, the object or effect of which is to obtain an undue benefit or cause damage or harm to the assets of PMI CIM and companies to which it provides services.
- e) **Embezzlement:** Personnel who demand, themselves or through another, money, valuables, services or anything else that they know is not due, or in a greater quantity than that indicated by the applicable regulations.
- f) **Conflict of interest:** The possible impact on the impartial and objective performance of the duties of Personnel due to personal, family or business interests. It arises when an interest other than that of PMI CIM and the companies it provides services prevails in the decisions or actions of Personnel.
- g) **Extortion:** Personnel who unlawfully force another to give, do, stop doing or tolerate something, obtaining a profit for themselves or for another person in their interest or causing someone financial damage.

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- h) **Fraud:** Personnel who deceive another person or a Third Party or take advantage of the error in which the latter finds themselves, illicitly obtaining something or obtaining undue profit from PMI CIM and the companies to which they provide services.
- i) **Corporate fraud:** As regulated in terms of the provisions of guideline VII.1.1. "Alteration of Books and Records".
- j) **Intimidation:** Staff who inhibit or intimidate any person to prevent them or a third party from reporting, lodging a complaint, or providing information relating to the alleged commission of conduct sanctioned by internal regulations or any other regulation; or engage in unlawful conduct or omit lawful conduct that harms the interests of the persons presenting or contributing such information, or of any third party with whom such persons have a family, business or emotional relationship.
- k) **Money Laundering:** As regulated in terms of the provisions of guideline VI.1.1.
- l) **Theft:** Personnel who authorize, request or carry out acts for the use or appropriation for themselves or for persons with whom they have a family, business or emotional relationship, of resources from PMI CIM and companies to which it provides services, whether material, human or financial, without legal basis or in contravention of applicable regulations.
- m) **Corruption:** As regulated in terms of the provisions of guideline II.2.2.
- n) Payment or receipt of undue remuneration or remuneration in excess of that authorized by the law or regulation that provides for it.
- o) **Influence peddling:** Personnel who use their position, post or employment before a public servant for the illicit processing or resolution of a matter for their own benefit or that of some other person of interest.
- p) **Improper use or disclosure of privileged or sensitive information:** Personnel who, by themselves or through an intermediary, unlawfully remove, destroy, conceal, use, or disable information or documentation that is in their custody or to which they have access, or of which they have knowledge due to their position.