ANTICORRUPTION AND MONEY-LAUNDERING POLICY

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I. INTRODUCTION

At FibraShop, we are committed to running an ethical and transparent business, at all times complying with applicable regulations to prevent illegal activities that impact society. Therefore, no form of corruption, bribery, or acts or transactions with illegal funds of any type are allowed that involve FibraShop's employees in relationships with third parties.

The Company also has a commitment to comply with legal provisions regarding money laundering, and to comply with the appropriate authorities to prevent, identify, or investigate any act or operation that constitutes or that might constitute an illegal activity.

II. PURPOSE

PURPOSE To establish the principles and procedures to ensure that all FibraShop employees are informed and trained to detect, prevent, and report acts and/or transactions that could involve illegal funds, in order to comply with the LFPIORPI, and to prevent damaging the Company's integrity, stability, and reputation.

III. SCOPE

This policy applies to all FibraShop employees who have a business relationship with third parties that impacts obtaining funds for the Company.

IV. RESPONSIBILITY

The personnel involved in the processes described in this manual will be responsible for their application and fulfillment, while Corporate's internal control area will validate that those processes are carried out in strict compliance with established regulations.

V. DEFINITIONS

- **Money laundering:** The process of illegally concealing the origin of funds or assets obtained from illicit activities so they look like they have been obtained legally, circulating without issues or suspicion in the financial system.
- **Corruption:** A promise, offer, delivery, request or receipt, either directly or indirectly, of any undue advantage (monetary or otherwise) to someone else, so that the latter, in violation of their tasks, acts or fails to act to retain business or obtain any undue benefit or advantage.
- **Bribery:** Providing someone with a handout, whether it is a sum of money, a gift, or performing a favor to solidify, obtain, or omit an action to receive a benefit.
- **Benefits:** Benefits may include anything of value for the recipient, including employment or consulting contracts.
- **Kickback:** A crime committed by anyone who requests, accepts, or offers money, gifts, or favors in exchange for performing a public function.

- **Reward:** Also called a “handout,” this includes any payment made in cash, kind, or by means of a discount as a form of bribery to obtain an undue advantage.
- **Illegal payment:** A payment made to a public servant or individual by a private entity to facilitate or accelerate a routine procedure or formality.
- **Third parties:** Client, provider, business partner, consultant, and/or anyone else with whom FibraShop establishes a commercial relationship.
- **Illegal activities:** Activities such as drug or narcotics trafficking, weapons smuggling, corruption, fraud, prostitution, extortion, tax evasion, and terrorism, among others.
- **LFPIORPI:** The Federal Law for Identifying and Preventing Operations with Illegally Obtained Funds.
- **Beneficiary(ies):** Any entity or person who ultimately owns or controls a third party and/or the entity or person in whose name a transaction is performed. This includes an entity or person who, directly or indirectly, holds a 25% or higher percentage ownership over a third party, or exerts effective control over a company, firm, corporation, trust, or another legal structure, or if there is an ownership percentage lower than 25% in conformance with local legislation.
- **Vulnerable activities:** The activities discussed in Article 17 of the LFPIORPI, notably the regular or professional provision of construction services, or development of real property, or brokering the transfer of ownership of formation of rights over those assets, involving the purchase or sale of own assets on behalf or in favor of clients providing those services. (Section V).
- **Article 18 of the LFPIORPI:** Individuals and companies that perform transactions known as vulnerable activities have the following obligations:

1. To enter and register the transaction with the Tax Administration Service (Servicio de Administración Tributaria – SAT), **prior to filing the first report**, which must be recorded in the Federal Taxpayers Registry, with a current certificate for the Advanced Electronic Signature.
2. To identify clients that exceed the identification threshold of the transaction in question, when the amount of the act or transaction is greater than or equal to 3,210 units of measurement, when leasing properties.
3. To compile official information and documentation on the identity of clients with whom vulnerable activities are performed. To collect information regarding whether there the beneficial owner is known, and where applicable, to provide official documentation that allows them to be identified, if this is in their power; otherwise, they will state that they do not have this information.
5. To present reports on clients that exceed the threshold no later than the seventeenth day of the month immediately following the originating transaction. That notice must be filed with the SAT using the official form issued by the Secretary on the Money-Laundering Prevention Portal.
6. To keep the information and support documentation on the client or the third party, either in hard copy or electronically, for a period of five years from the date the vulnerable activity takes place.
7. To refrain from performing the transaction when clients or users refuse to provide the requested information or documentation.

VI. POLICIES

- All FibraShop employees, regardless of their position or the job they perform, must comply with all laws, rules, and regulations prohibiting corruption and money laundering.
- FibraShop employees are strictly prohibited from giving, offering, promising, and authorizing, whether directly or indirectly, any handouts, concessions, or economic incentive or items of value (in cash or in kind), with the goal of obtaining benefits or advantages of any type, influencing business or governmental decisions in relation to any of FibraShop's activities with clients, providers, authorities, and/or any other third party.
- All financial transactions must be recorded and available to be reviewed by internal and external authorities.
- All employees must conduct their activities under honest and ethical principles.
- To comply with the Federal Law for Identifying and Preventing Transactions with Illegally Obtained Funds (LFPIORPI), employees must conduct themselves according to the following directives:

    a. **Legality and integrity**: Participating in or contributing to any type of illegal activity that presents a risk to the Company is prohibited, and the measures necessary to address the legitimacy of funds received must be taken.
    b. **Transparency**: Includes processes to identify and learn about lessors and providers with whom a business relationship will be established. The documents that must be requested for registration are established in the Registration of Lessors (ALTLOC) and the Registration of Providers (ALTPROV), ensuring that the Company can identify, verify, and supervise the operations that are performed.
    c. **Communication**: Inform their immediate supervisor or Company management in a timely manner in the event of any concerns regarding illegal activities.
    d. **Internal Controls**: Comply with all policies and controls established by the Company to minimize risks.

- We only do business with serious tenants who participate in genuine commercial activities, and whose funds come from legal sources.
- Every month the Collections Manager will send the Controller a detailed report of deposits received in the current month.
- The Operations area will be responsible for providing the Controller with support documentation to back clients that exceed the threshold.
- The Comptroller will file with the SAT notices on clients that exceeded the established threshold no later than the seventeenth day of the month immediately following the transaction.
- All documentation that serves as support for report presentation to the SAT must be kept for at least five years, as established by the corresponding authorities.

- Every year the Operations area will request confirmation on registration information for every client with which it has a business relationship.
- Client or controlling beneficiary documentation must be legible and current for correct presentation on the Money-Laundering Prevention Portal.
- If there is concern that an employee is or might be engaging in illegal behavior or transactions, this should be reported to the immediate supervisor, or through the complaint system established for this purpose. (See Complaint System Policy).
- Violations to this Policy may result in criminal or civil liability for FibraShop and for involved employees, including arrest and serious penalties such as being fired with cause (among other legal processes).

VI. EXAMPLES OF ACTIVITIES THAT COULD BE CONSIDERED MONEY LAUNDERING

- Tenants that do not provide registration information
- Offers to pay in cash Unusual purchases or payments with the tenant's line of business Transactions that might have been structured to evade registration or reporting requirements

VII. PROCESS DESCRIPTION: FILING A COMPLAINT WITH SAT

SEQUENCE OF STEPS	ACTIVITIES	RESPONSIBLE
1. Download collection report	**1.1** Every month download a breakdown of the amounts collected. **1.2** Send the report to the Comptroller.	Collections Manager
2. Threshold determination	**2.1** Receive the monthly collection report. **2.2** Determine the threshold considering the amount of 3,210 units of measurement for the monthly UMA for the year under way.	Comptroller
3. Selection of clients that will present a report to the SAT	**3.1** Every month select the clients that are greater than or equal to the amount determined in the threshold. **3.2** Request the Operations area to provide backup documentation on the client. **Individuals** • Verification of Tax Status • Official identification of the legal representative or	Comptroller

	attorney-in-fact (voter's registration or passport) • Proof of registered address (no more than three months) (electricity, water, building, or telephone) **Company** • Verification of Tax Status • Official identification of the legal representative or attorney-in-fact (voter's registration or passport) • Power of attorney of the legal representative • Company's articles of formation Documents must be legible so they can be captured correctly	
4. Request for information from clients	**4.1** Receive request for client documentation. **4.2** Prepare the client's documentation and send it to the Controller.	Manager of Operations
5. Capture client data	**5.1** Receive documentation from the client and capture the following data in a file that consolidates the client's information: • Name or company name Taxpayer ID • Date of formation • Name of the legal representative Date of birth of the legal representative • Registered tax address of the Company (Postal Code, State, Municipality, Colonia, Street, Exterior and Interior Number) **5.2** Save the information in a client file. **5.3** Arrange the report alphabetically on the clients selected to present reports to the SAT. **5.4** Establish a reference number and a transmission	Comptroller

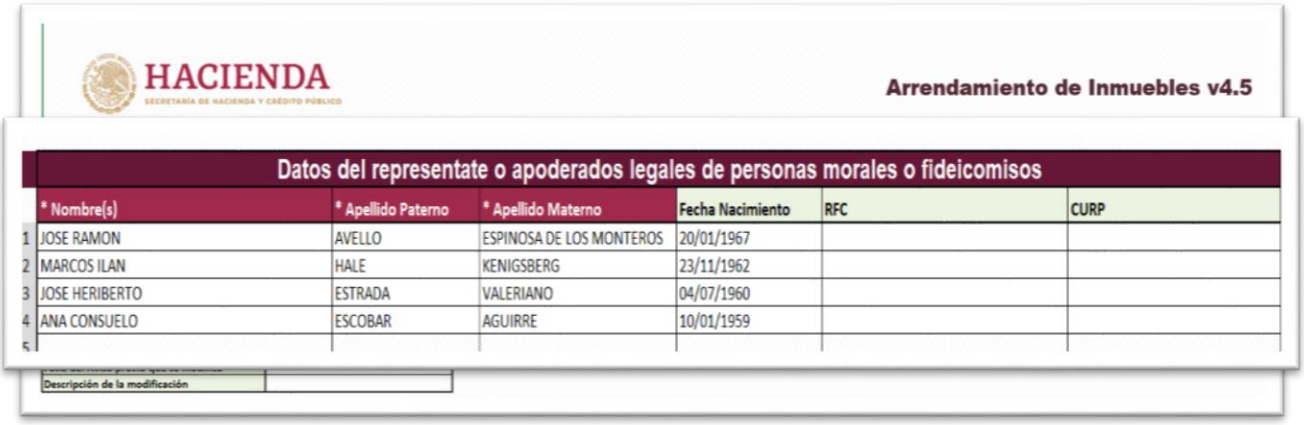
		number for each client. Consider having only 10 clients on the form that is sent to the SAT.	
6. Fill in the SAT form	**6.1**	Fill in the form. **General information** • Taxpayer ID of the company that will present the reports • Period considered (year and month). For example: 202201 • Reference: the month in which the notice will be filed • Type of alert: select 100, NO ALERT Priority: select 1 NORMAL. **Identification of the subject of the notice** • Only complete one field for individual or company • For **Individuals**, only fill in the information on Name, Paternal Last Name, Maternal Last Name, Date of Birth, Taxpayer ID, Country of Nationality, and Economic Activity For **Companies**, complete the information on Name or Corporate Name, Date of Formation, Taxpayer ID, Country of Nationality, Line of Business (the main activity of the company), Information of the Legal Representative (Name, Paternal Last Name, Maternal Last Name, Date of Birth), egistered address (Postal Code, State, Municipality, Colonia, Street, Exterior and Interior Number)	Comptroller

	When the above information is completed, click on the next option. If the Controlling Beneficiary is known, fill in the corresponding information. Once completed, click on the next option. In the section **Act or Transaction**, fill in the following information: • Transaction Date (mm/dd/yyyy) • Property characteristics, Property type select 7, Location in shopping center or 99 Other • Reference value 0.01. Registered address of the company or branch filing the report (Postal Code, State, Municipality, Colonia, Street, Interior and Exterior Number, Real File input 1, Starting Date, and End of Notice (mm/dd/yyyy) • Settlement Information, Payment Date, Method of Payment, usually select Cash, Monetary Instrument, select bank transfer, currency, amount of the transaction. Once the information has been completed, select the option Validate Information – Generate file, rename it with the Month and Company Name.	

7.	Filing reports with the SAT	**7.1**	Look for the file generated and upload it into the Money-Laundering Prevention Portal Portal de Prevención de Lavado de Dinero (sat.gob.mx)
		7.2	Enter the Portal in the section entitled Internet Portal System, click on Access Internet Portal System, begin session by entering the certificate, private key and password of the company that is required to file reports, and upload your file in the section entitled Group Upload of Reports
		7.3	Press Send File to finalize the process. After a few minutes the acknowledgement of receipt may be consulted in the section See Acknowledgements of Receipt.
8.	Form completed with zeros	**8.1**	When there are no clients that exceed the threshold, file the form completed with zeros with the SAT
		8.2	Fill in the information on Taxpayer ID, Period, and Activity

ANNEX 1: MONEY-LAUNDERING/PROPERTY-LEASING FORM

1. Fill in the following information: Taxpayer ID, Period, Reference, Type of Alert, Priority.



HACIENDA
SECRETARÍA DE HACIENDA Y CRÉDITO PÚBLICO

Arrendamiento de Inmuebles v4.5

Datos del representate o apoderados legales de personas morales o fideicomisos

	* Nombre(s)	* Apellido Paterno	* Apellido Materno	Fecha Nacimiento	RFC	CURP
1	JOSE RAMON	AVELLO	ESPINOSA DE LOS MONTEROS	20/01/1967		
2	MARCOS ILAN	HALE	KENIGSBERG	23/11/1962		
3	JOSE HERIBERTO	ESTRADA	VALERIANO	04/07/1960		
4	ANA CONSUELO	ESCOBAR	AGUIRRE	10/01/1959		
5						

Descripción de la modificación

2. In the identification section, select either individual or company for which the notice will be filed.

- **For Individuals,** only fill in the information on Name, Paternal Last Name, Maternal Last Name, Date of Birth, Taxpayer ID, Country of Nationality, and Economic Activity. A separate form should be created for individuals.

Identificación de la persona Objeto del Aviso

Favor de llenar solo uno de los campos de persona física, persona moral o fideicomiso por renglón. En caso de persona moral o fideicomiso, llenar los datos de su representante o apoderados legales.

Persona física

	* Nombre(s)	* Apellido Paterno	* Apellido Materno	Fecha Nacimiento	RFC	CURP	* País de nacionalidad	* Actividad economica
1	PHILIPPE ARNOLD HENRI	DEFAYES	DEFAYES	30/04/1953	DEPH530430CB9		SUIZA,CH	ALIMENTACION Y HOSPEDAJE - JEFES DE COCINA, RESTAURANTE Y/O BAR||7230200
2								

Persona moral | **Fideicomiso**

	* Denominación o razón social	Fecha de constitución	RFC	* País nacionalidad	* Giro mercantil	* Denominación fiduciario	RFC
1	EL PALACIO DE HIERRO SA DE CV	25/03/1958	PHI830429MG6	MEXICO,MX	COMERCIO - TIENDAS DE AUTOSERVICIO Y DEPARTAMENTALES||4620006		
2	GRUPO JULIO SA DE CV	23/06/1988	GJU880623116	MEXICO,MX	COMERCIO - PRODUCTOS TEXTILES, BISUTERIA, ACCESORIOS DE VESTIR Y CALZADO||4630006		
3	COMERCIALIZADORA ALMACENES GARCIA DE M	17/12/2004	CAG0412176A6	MEXICO,MX	COMERCIO - PRODUCTOS TEXTILES, BISUTERIA, ACCESORIOS DE VESTIR Y CALZADO||4630006		
4	JUGUETIBICI SA DE CV	17/10/1986	JUG861117GD2	MEXICO,MX	COMERCIO - TIENDAS DE AUTOSERVICIO Y DEPARTAMENTALES||4620006		
5							

- **For Companies,** complete the information on Name or Company Name, Date of Formation, Taxpayer ID, Country of Nationality, and Line of Business (the main activity of the company), as indicated in the document provided.

- **Information of the Legal Representative** (Name, Paternal Last Name, Maternal Last Name, Date of Birth).

- **Registered address** (Postal Code, State, Municipality, Colonia, Street, Exterior

Domicilio de la persona objeto del aviso

Favor de llenar solo una dirección nacional o internacional de la persona objeto del aviso, cuando se trate de persona física o mora

Domicilio nacional

	* Código postal	Estado	Municipio/Delegación	* Colonia	* Calle, avenida o vía	* Número exterior	Número interior
1	6700	DISTRITO FEDERAL	CUAUHTEMOC	ROMA NORTE	DURANGO	230	0
2	3400	DISTRITO FEDERAL	BENITO JUAREZ	ALAMOS	CALZADA DE TLALPAN	509	PISO 1
3	6060	DISTRITO FEDERAL	CUAUHTEMOC	CENTRO (AREA 6)	VENUSTIANO CARRANZA	91	0
4	5120	DISTRITO FEDERAL	CUAJIMALPA DE MORELOS	BOSQUES DE LAS LOMA	AVENIDA PASEO DE LOS TAMARINDOS	90	TORRE ARCOS 1 PISO 28

and Interior Number).

3. If there is information on the Controlling Beneficiary, fill in the following section.

Beneficiario controlador

Favor de llenar solo uno de los campos de persona física, persona moral o fideicomiso por renglón, en caso de existir beneficiarios controladores

Persona física

* Nombre(s)	* Apellido Paterno	* Apellido Materno	Fecha Nacimiento	RFC	CURP	* País de nacionalidad

Persona moral

* Denominación o razón social	Fecha de constitución	RFC	* País nacionalidad
ORGANIZACION SORIANA SAB DE CV	18/12/1981	OSO811218DR3	MEXICO,MX

Fideicomiso

* Denominación fiduciario	RFC	Identificador del fideicomiso

4. Interior and Exterior, Real File input 1, Starting Date, and Notice Termination (mm/dd/yyyy).

Acto u operación

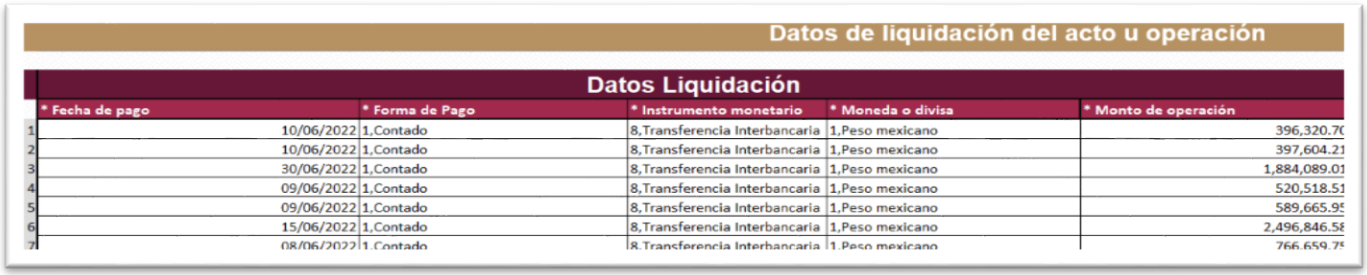
Favor de llenar la información de la operación.

* Fecha Operación (dd/mm/aaaa)	30/06/2022
* Tipo Operación	1501,Arrendamiento de inmuebles

Características del inmueble objeto del aviso

* Tipo de inmueble	* Valor de Referencia	* Código Postal	Estado	Municipio/Delegación	* Colonia
7,Local en centro comercial	0.01	37745	GUANAJUATO	SAN MIGUEL DE ALLENDE	LA LUCIERNAGA
99,Otro	0.01	23453	BAJA CALIFORNIA SUR	LOS CABOS	EL MEDANO
7,Local en centro comercial	0.01	76230	QUERETARO	QUERETARO	CALETTO
7,Local en centro comercial	0.01	83270	SONORA	HERMOSILLO	PROYECTO RIO SONORA
7,Local en centro comercial	0.01	36643	GUANAJUATO	IRAPUATO	QUINTA VILLAS

5. **Settlement Information,** Payment Date, Method of Payment: usually select Cash, Monetary Instrument, select Bank Transfer, Currency, Transaction Amount.

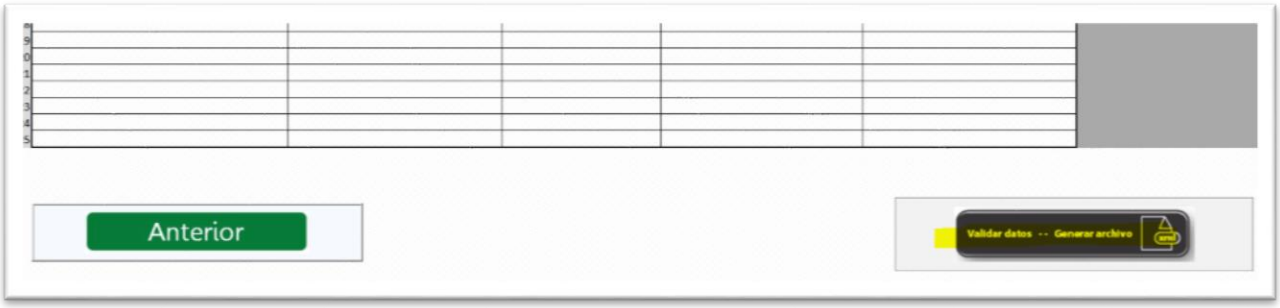


Datos de liquidación del acto u operación

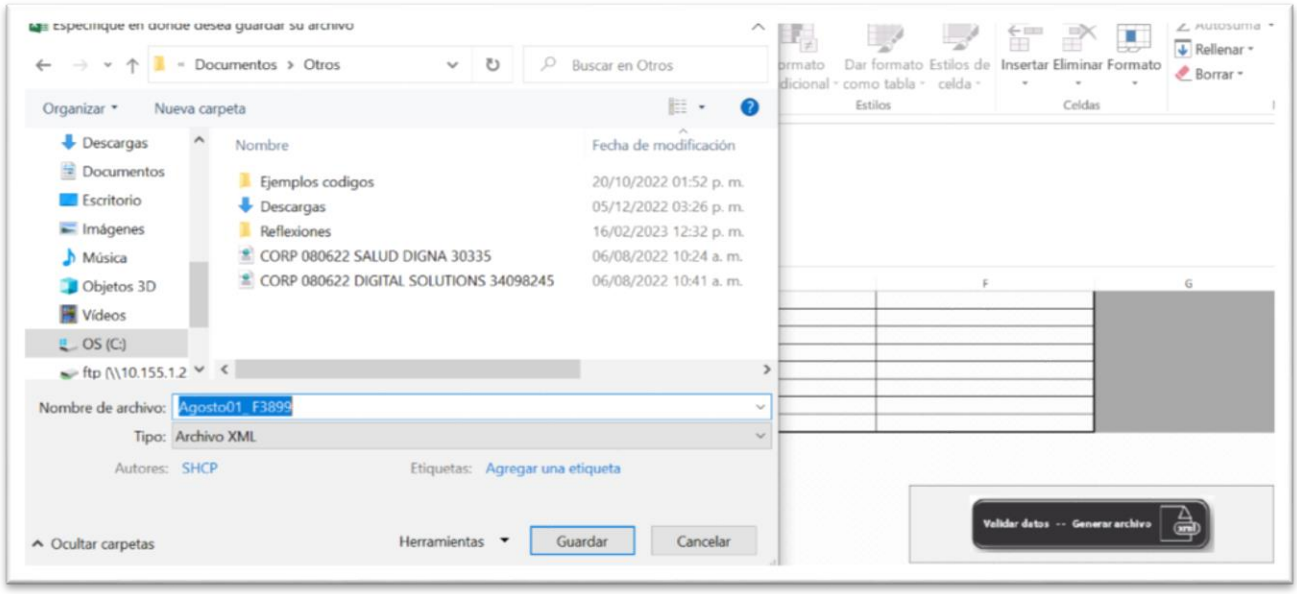
Datos Liquidación

	* Fecha de pago	* Forma de Pago	* Instrumento monetario	* Moneda o divisa	* Monto de operación
1	10/06/2022	1,Contado	8,Transferencia Interbancaria	1,Peso mexicano	396,320.7(
2	10/06/2022	1,Contado	8,Transferencia Interbancaria	1,Peso mexicano	397,604.21
3	30/06/2022	1,Contado	8,Transferencia Interbancaria	1,Peso mexicano	1,884,089.01
4	09/06/2022	1,Contado	8,Transferencia Interbancaria	1,Peso mexicano	520,518.51
5	09/06/2022	1,Contado	8,Transferencia Interbancaria	1,Peso mexicano	589,665.9
6	15/06/2022	1,Contado	8,Transferencia Interbancaria	1,Peso mexicano	2,496,846.5
7	08/06/2022	1,Contado	8,Transferencia Interbancaria	1,Peso mexicano	766,659.7

6. Once the information is complete, create the file for transmission.



7. Save the file, renaming it with the month sent and the company name.



8. When there are no transactions in the month, fill in the Report in Zeros only providing the Taxpayer ID, Period, and Activity.

ANNEX 2: ENTERING REPORTS IN THE MONEY-LAUNDERING PREVENTION PORTAL

In your computer, look for the file and upload it at Portal de Prevención de Lavado de Dinero (sat.gob.mx). Go to the section Internet Portal System.

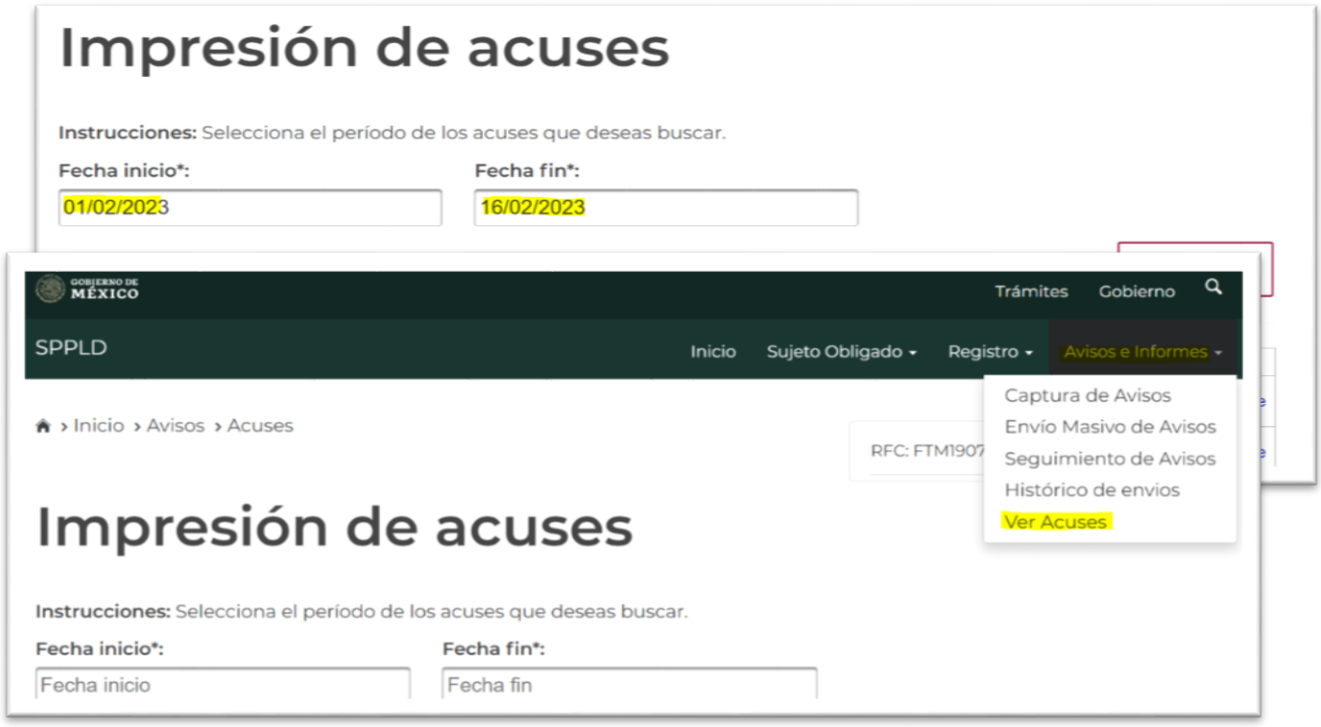
1. Begin a session with the certificate, private key, and password of the company that must file reports.

2. Upload your file in the section Mass Report Transmission.

3. Select the file and press Send File to finalize the process. After a few minutes you may consult the acknowledgement of receipt in the section See Acknowledgements of Receipt.

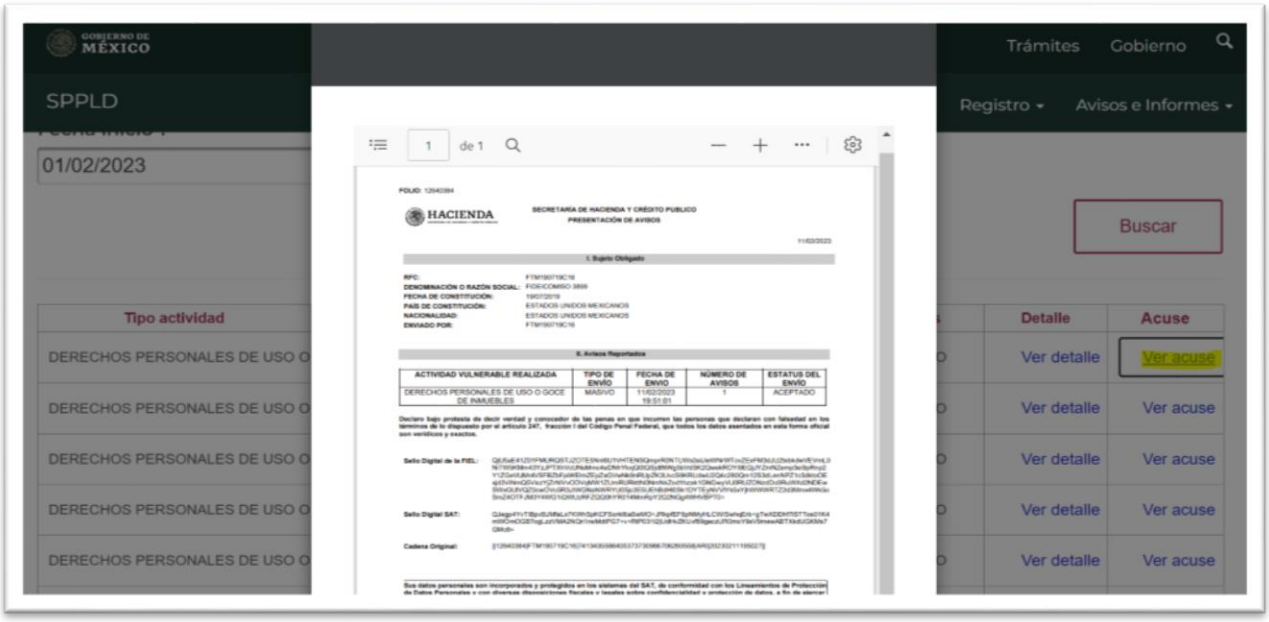
ANNEX 3: DOWNLOAD ACKNOWLEDGEMENTS OF RECEIPT

Enter a session at Portal de Prevención de Lavado de Dinero (sat.gob.mx) and press on the section See Acknowledgements of Receipt.



1. Enter a date range to see the report you would like to modify.

2. A table will be shown with the corresponding report information. Press See Receipt Acknowledgement. The screen will show a PDF file similar to the following:


GOBIERNO DE MÉXICO
Trámites
Gobierno
SPPLD
Registro
Avisos e Informes
01/02/2023
Buscar
Tipo actividad
Detalle
Acuse
DERECHOS PERSONALES DE USO O
Ver detalle
Ver acuse
HACIENDA
SECRETARÍA DE HACIENDA Y CRÉDITO PÚBLICO
PRESENTACIÓN DE AVISOS

ANNEX 4: ADMINISTRATIVE PENALTIES

4.1 Administrative penalties assessed to the company for failing to comply with the LFPIORPI

The Tax Administration Service will assess administrative penalties on those who violate the Federal Law on Identifying and Preventing Transactions with Illegally Obtained Funds, the Regulation of the Law, and the General Rules.

As established in **Article 54**, the applicable fines for breach as stated in the **LFPIORPI are:**

Fines in days of general minimum salary	Assessed on those who breach the following:
Two hundred, and up to two thousand days UMA	• The requirements established in the SHCP • Identify clients and users • Present reports in a timely and appropriate manner
Two thousand, and up to ten thousand days UMA	• Identify the manner in which obligations are paid (attesting official)
Ten thousand, and up to sixty-five thousand days UMA, or from 10% to 100% of the amount of the transaction	• Send reports to the authority Cash restrictions

The Anti-Money Laundering Law also punishes those who fraudulently:

Conduct	Penalty
• Provide false information, documentation, data, or images • Modify or alter information, documentation, data, or images	Two to eight years imprisonment, and five hundred to two thousand days of fine
• Release or disclose information on any report or requirement for information made between authorities, without authorization from the appropriate authority	Four to ten years imprisonment, and five hundred to two thousand days of fine

4.2 Penalties for employees who breach this policy

FibraShop has the authority to investigate and, where applicable, determine if this policy has been breached, and to take the appropriate steps to penalize or remediate any breach. Among other actions, the Company may take the appropriate legal and disciplinary measures, in conformance with the law and the Code of Ethics. Penalties may range from a warning to termination or rescission of an employment contract, as established in that employment contract, without prejudice to any additional legal action that might apply in accordance with the regulatory framework in effect.

1. REFERENCE DOCUMENTS:

DOCUMENTS	CODE
Article 400 Bis	Federal Criminal Code
Articles 17 and 18	LFPIORPI

2. RECORDS:

RECORDS	RETENTION TIME	RESPONSIBLE FOR RETENTION	RECORD CODE
FSIntranet	Undefined	Systems Management	Does not apply

3. CHANGES TO THIS VERSION:

VERSION NUMBER	DATE UPDATED	CHANGE DESCRIPTION
1	January 2022	Does not apply

Authorization date:

PREPARED BY:	REVIEWED BY:	AUTHORIZED BY:
Miriam Reyes Sánchez	Irvin Garcia Millán	Gabriel Ramírez Fernández
Internal Control	Assistant Comptroller	Chief Financial Officer