



COMPLIANCE

Anti-Retaliation Guidelines

Objective	Promoting an environment of trust and openness where the right to report any action or behavior that is contrary to our Code of Conduct or that contravenes any external or internal regulation without concern for retaliation is encouraged.
Scope	Applies to all employees and collaborators of Industrias Peñoles, S.A.B. de C.V. and subsidiaries, hereinafter referred to as Peñoles.
Regulatory Framework	Best Practices in Compliance.
Applicable Risks	Perpetrating behaviors set out in the Code of Conduct, Third Party Code of Conduct based on the reporting categories (Workplace Environment and Human Resources, Fraud, Corruption and Compliance).

General norms, principles and guidelines

General Principles	<p>Peñoles does not tolerate any form of retaliation or collusion against whistleblowers and/or witnesses who, in good faith and without malice, report violations of our Code of Conduct, regulations, and internal standards. Anyone making a report must not suffer retaliation, harassment, intimidation, threats, discrimination and/or pressure.</p> <p>Any person, regardless of their position or relationship with Peñoles, who directly or indirectly incurs in retaliation must be reported through the institutional whistleblowing channel. After the corresponding investigation, if acts of retaliation are proven, the remedial or disciplinary measure to be applied will be considered. Similarly, persons who make unfounded, bad faith or malicious allegations of retaliation will be subject to remedial or disciplinary action.</p> <p>An environment of trust and openness between staff and stakeholders (shareholders, community, employees, customers and suppliers) is an intangible asset for Peñoles, for which the following principles must be met:</p> <ol style="list-style-type: none"> 1. Any person having access to the reports must maintain the confidentiality of the information they contain. 2. No person shall punish, harass or retaliate against another person for reporting substantiated concerns related to compliance with applicable regulations. 3. The Compliance Directorate should maintain an "open door" attitude to allow anyone to report issues and concerns related to retaliation directly or through the anonymous reporting channel called "Línea Correcta". 4. The Compliance Department must report cases of retaliation to the Ethics and Corporate Values Committee and this Committee must decide on the actions to be taken, except in cases of flagrancy, in which the Compliance Department is empowered to take the relevant measures, which it must ratify with the Committee as soon as possible.
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Examples of Retaliation	<p>Las Retaliation is behavior, actions or statements to punish a person for reporting or acting as a witness to a report of unethical or unlawful conduct.</p> <p>Some examples of retaliation towards the complainant or related parties include:</p> <ul style="list-style-type: none"> • Relegating daily activities, thus limiting development opportunities. • Disengaging from a team or project without performance-related justification. • Spreading rumors that affect emotional stability as a result of the report. • Threatening the outcome of performance appraisal or marks. • Insinuating the instability of the employment relationship or terminating a contract. • Intimidating, harassing or bullying.
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Questions on the process	Any questions or concerns regarding actions that may be considered as retaliation arising from a complaint can be addressed to the following e-mail address orientación_etica@penoles.com.mx
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Procedure Flows

Formats

Annexes

• [N/A](#)

• [N/A](#)

Information to update the present document

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October 2019 / November 2021	November 2023	1