



ANTI-BRIBERY POLICY

Before, during and after the provision of services offered by Valencia Del Toro & Professionals, S.C. (VALPRO), any action or omission that may generate bribery acts is forbidden, by any partners or employees, in relation to their clients or any other part, in litigations or consultations in which VALPRO is or may be contracted, in compliance with any law (national or foreign) and committing to comply with the requirements of the Anti-Bribery Management System (ABMS), the established provisions in the ethics code (culture and values); as well as achieving the anti-bribery objectives established by the top management.

VALPRO grants the compliance officer sole authority and autonomy to investigate bribery acts, real or potential; he is in charge of promoting among partners and employees, clients, business partners and controlled organizations, anti-bribery policy related concern statements, it also promotes the reliance in order to encourage people to report bribery acts that they may be aware of, without any fear of retributions, in order for the compliance officer to perform an investigation.

In case any personnel breaches the present policy, will be sanctioned in accordance to the established disciplinary procedure.

VALPRO through the top management, periodically reviews the ABMS in commitment to the continuous improvement required to maintain VALPRO in a competitive market.