

1. OBJECTIVE

The objective of this Policy is to expose and keep you aware of the risks associated with corruption and thus promote actions that contribute and ensure a culture of compliance so that YOU, other employees, agents, suppliers and representatives of REXAMERICA (hereinafter REX), we can operate in accordance with the spirit and letter of universally recognized anti-corruption principles and laws. This policy is the unique and mandatory conceptual framework in REX to establish, review and undertake the fight against bribery and other initiatives and objectives related to corruption in our industry.

2. SCOPE

This policy applies to all divisions and regions of REX, as well as to all employees, agents and representatives acting for or on behalf of REX. Strict adherence to this policy is mandatory, except to the extent that there is stricter law in the country in which you work

3. RESPONSIBILITIES AND AUTHORITIES

Compliance with this policy is the responsibility of all employees, agents and representatives acting on behalf of any of the companies that make up Rex America. It is the responsibility of the Anti-Corruption Committee to apply it. Likewise, the Anti-Corruption Committee is the only one authorized to make variations to this policy.

4. DEFINITIONS, ABBREVIATIONS AND VERBAL FORMS

- **DPAC:** Statement of anti-corruption practices
- **ACC:** Anti-Corruption Committee
- **Red Flags:** They are warning signs or signs.
- **Corruption:** Corruption is defined by "international transparency" as: The abuse of entrusted power for private gain. For the purposes of this policy, corruption includes, but is not limited to, bribery of public officials, embezzlement, influence negotiations, abuse of office and the illicit enrichment of public officials, bribery and embezzlement in the sector. private, as well as money laundering, extortion and obstruction of justice.
- **Bribery:** The offering, promise, giving, accepting or requesting an advantage as an incentive for a person to act or refrain from acting in connection with the performance of the duties of that person in a way that is illegal, unethical or a violation of the trust. Incentives / kickbacks can take the form of gifts, loans, fees, rewards, or other benefits (taxes, services, donations, favors, etc.). A payment given for the purpose of expediting a discretionary decision of a government official, such as the decision to award business or avoid inspection, is considered a bribe.
- **Government official:** any official or employee of a foreign, national, local or municipal government, whether elected or appointed, who acts in an official capacity or exercises a public function for or on behalf of any government or its institutions; any official or employee of a public international organization such as the UN or the World Bank; a member of a legislative branch, judge, customs officer, or tax officer; political parties, their officials and candidates for public office, and or employees of state-owned or state-controlled business enterprises.
- **Facilitating Payments:** A bribe, also called a "facilitating" payment, made to secure or expedite the performance of a routine or a necessary action to which the payer is legally or otherwise entitled. Normally it is a relatively minor payment to a public official or a person with a certifying function, in order to ensure or expedite the performance of a routine or necessary action, such as the issuance of a visa, work permit, customs clearance or installation. of a phone.
- **Charity and Political Contributions:** REX directors, employees and agents must strictly follow all financial, ethical and other laws and regulations including political activities and lobbying. Without exception, any participation in politically related activities by any official or employee requires explicit prior communication to the ACC and, when deemed appropriate, written approval by means of a formal ACC resolution. Charitable and philanthropic participation and / or contributions are exempt from this requirement as long as they are not sponsored, promoted or directly related by political parties and religious organizations. As private citizens, all employees and officers can

participate in political activities and make contributions as long as they do not use REX's image, resources, or name. When in doubt regarding this or any other provision of this policy, please contact ACC or validate it with your immediate superior before taking any action.

- **Gifts and Entertainment:** Exchanging business courtesies, such as gifts, meals, and entertainment, is a well-established practice that, when used appropriately, can help strengthen existing relationships, foster new opportunities, and express respect and appreciation for customers. and / or business partners. As a general rule, REX employees should not solicit gifts from third parties.
- **GIFTS, meals or entertainment to government officials:** They are absolutely prohibited. Companies run the risk of unleashing sanctions based on anti-corruption laws when their marketing and entertainment expenses cross an amount or figure that could be characterized as bribery.
- **Third Parties:** For the purposes of this Policy 912 the term "third parties" refers to customers, potential customers, suppliers, potential suppliers and anyone with whom REX does or may do business.

5. DESCRIPTION

Rex América has a duly defined structure for the proper implementation, supervision and continuous development of this policy, said structure is formed as follows:

5.1 Anti-Corruption Committee (ACC)

The Anti-Corruption Committee (ACC) is formal corporate entity within RexCargo, entrusted by the company's Board of Directors with the responsibility and actions necessary for the proper implementation and oversight of the 912 Policy and for the handling of 912 Policy related incidents, complaints, reports and investigations. The ACC is based in RexCargo's headquarters in Costa Rica and its permanent members are:

- President : Manager, Quality Assurance
- Vice-President: Manager, Human Resources
- Secretary : Legal department

- This policy, as well as an "online" reporting form can be found at: <https://www.rexcargo.com/912policy/>

The ACC reports directly to the President of the Board of Directors and/or to the RexCargo General Assembly and has appropriate authority within the organization, adequate autonomy from management, and sufficient resources to ensure that RexCargo's 912 Policy is implemented and enforced effectively.

The ACC will periodically review and make public a Statement of Non-Corrupt Practices (SNCP) and this 912 Policy. The SNCP is intended to educate, advocate and drive on behalf of RexCargo, its commitment with compliance in alignment with present and future Anti-Corruption laws and regulations in the countries where we conduct business.

5.2 United Nations Campaign Against Corruption

REX adopts and supports the United Nations campaign against corruption as mentioned on its official website, www.anticorruptionday.org, and therefore, among other initiatives, each year REX will publish on its REX website its official statement of anti-corruption practices (DPAC) making explicit reference to this Policy 912.

The DPAC and this Policy 912 are key elements in our commitment to transmit, enable and conduct our operations in a manner "aligned" with current and future anti-corruption laws and regulations in the countries where we do business.

5.3 Statement of Non-Corrupt Practices (SNCP) of December 9th, 2020

- RexCargo management, employees, agents and subcontractors will not tolerate and will diligently report corruption at any level within the organization.
- We do not give or receive anything of value that could even appear to improperly influence a decision by us or someone else.
- We deal with our customers, suppliers, and regulators in an honest and straightforward manner. All parties within or acting on behalf of RexCargo regularly review this SNCP statement, the 912 Policy and make an effort to advance its principles within our sphere of influence.

5.4 Corruption

Corruption poses a significant threat to countries around the world; it undermines democratic institutions, contributes to governmental instability and erodes trust. Corruption threatens the economy by undermining fair competition and discouraging investment and trade. It disproportionately affects disadvantaged groups by preventing social inclusion, promoting inequality and inhibiting prosperity. Corruption affects everyone and can lead to:

- **Weak institutions and injustice:** Corruption attacks the foundation of democratic institutions by distorting the electoral processes, perverting the rule of law and creating inefficient governance systems.
- **Insecurity:** Corruption is a threat to safety and security structures. It can lead to dissatisfaction and distrust in leaders, public institutions and the rule of law, and finally, to spirals of anger and unrest. Corruption facilitates trafficking in drugs and people, and other forms of organized crime, making our world more unstable and insecure.
- **Less prosperity:** Corruption stifles economic growth, innovation and sustainable development. Where corruption is widespread, foreign direct investment is discouraged; businesses are reluctant to invest due to distorted competition, high cost of doing business, and significant legal and reputational risks.
- **Less respect for rights:** Corruption undermines democracy, governance and human rights by weakening state institutions that are the basis for fair and equitable societies with access to justice for all.
- **Denial of basic services:** Corruption diverts funds intended for essential services such as health care, education, clean water, sanitation and housing. It represents a major hindrance to a Government's ability to meet the basic needs of its citizens.
- **Less employment:** Corruption reduces employment opportunities. When employment decisions are not made based on fairness, merit and equity, opportunities of citizens are denied.
- **Environmental disasters:** Corruption threatens planet earth's finite resources. Some of the world's daunting environmental challenges are caused by corruption.

RexCargo will not tolerate and will actively reject and denounce any form of corruption. We comply with the anticorruption laws that apply to our business in those countries where we conduct business and adhere to international principles on anticorruption, most notably:

- United Nations Convention against Corruption.
- United States Foreign Corrupt Practices Act ("FCPA"). -
- Unofficial SUMMARY of the FCPA
- UK anti-bribery law.
- Convention to Combat Bribery of Foreign Public Servants in International Business Transactions (OECD Convention against bribery).

- United Nations Slavery Convention of 1926
- Protocol of 2014 to the Forced Labor Convention, 1930.

RexCargo prohibits all forms of facilitating payments except and only when, an imminent threat to personal health, safety or liberty exists as long as promptly reported and such is properly documented. This is called an extortion payment.

5.5 Accepting Gifts from Third Parties:

Gifts include (but are not limited to):

- Tickets to sports, music or cultural events where RexCargo employees and representatives of the Third Party providing the tickets do not attend the event together.
- Merchandise (for example, gift baskets, wine, clothing, mugs, pens, collectibles and hospitality bags)
- Travel or lodging not associated with a business conference, meeting or event
- Favorable terms or discounts on a product or service for the employee's benefit that are not otherwise available to all RexCargo employees
- Subject to any local law restrictions, employees may accept nominal gifts with a combined market value of US\$75 or less from the same Third Party per year. Acceptance of individual gifts greater than US\$75, or multiple gifts in one year from the same Third Party totaling greater than US\$75, must be approved by the RexCargo ACC accompanied by a written resolution.
- Gifts of cash or cash equivalents (such as gift cards, gift certificates or "red packets" commonly offered in Asia) must never be accepted

5.6 Accepting Meals & Entertainment from Third Parties

Meals and entertainment include (but are not limited to):

- Meals
- Tickets to sports, music, or cultural events where RexCargo employees and representatives of the Third Party providing the tickets attend the event together
- Travel or lodging associated with attendance at a business conference, meeting or event

Employees may accept meals or entertainment provided by Third Parties only if offered for legitimate business purposes and that complies with the following guidelines:

- Is infrequent
- Is not solicited
- Is not given as a bribe, payoff or kickback
- Does not create the appearance (or an implied obligation) that the provider is entitled to preferential treatment
- Is in good taste and occurs at a business-appropriate venue
- Is reasonable and appropriate in the context of the business occasion and your position at RexCargo

It is important to note that the purpose of this Policy is to prevent conflicts of interest with RexCargo and to avoid situations that may be perceived by others as a potential conflict. Not only does this protect RexCargo and our reputation for conducting business with integrity, but it also protects you and your personal integrity.

5.7 Offering Gifts, Meals & Entertainment to Third Parties

RexCargo employees may offer or provide gifts, meals or entertainment to Third Parties only for legitimate business purposes, provided that it complies with the following guidelines:

- Is not given as a bribe, payoff or kickback
- Does not create the appearance of impropriety
- Is in good taste and occurs at a business-appropriate venue
- Is reasonable and appropriate to the circumstances and your position in RexCargo
- Is properly documented in the company's books and records
- Gifts of cash or cash equivalents (gift cards or gift certificates) are never appropriate and may not be offered

At RexCargo, we compete for and award business transparently and solely based on merit and in RexCargo's best interest – not improper personal benefits given by or to us.

- Remember: Gifts, meals or entertainment to government officials are absolutely prohibited.

5.8 Investigations in response to corruption

Any person who identifies corruption, bribery or other related suspicious activity or risk, involving RexCargo shall immediately contact the ACC by means of a written or verbal report to at least one (1) of its members. If in doubt, the person(s) willing to file a report shall consult www.rexcargo.com/912 for the contact details of all ACC members.

ACC members are aware of their responsibility and therefore have accepted to be permanently available and in disposition to receive reports any day at any time.

Ideally, the following information should be conveyed with every report:

- Contact details of the person who makes the report unless this person wishes to remain anonymous.
- Address or exact place where the situation was detected.
- Detailed description of what happened and when it happened.
- People involved.
- Any other relevant information.

5.9 Follow up

Any member of the ACC that receives a report of a suspicious activity or incident shall immediately redact a formal report and convene an emergency meeting of all members to discuss the proper course of action in accordance with the principles of this policy and the faculties herein bestowed to the ACC. Failure to document and act diligently on any report will be considered in violation of company policy and may result in legal repercussions to the party failing to perform its duties in accordance with this policy. All reports and active cases shall be presented to the Board of Directors and therefore, every ordinary meeting of the Board of Directors shall allow time for the discussion and deliberation of all ongoing ACC cases. The ACC may request at any time an extraordinary meeting of the Board of Directors. All written complaints through the on-line form are electronically logged and cannot be erased. This ensures all reports will be known and addressed by the ACC and the Board of Directors.

5.10 Accounting requirements

All books, records and accounts of RexCargo must be maintained in reasonable detail and accurately reflect all transactions and dispositions of assets. RexCargo prohibits any mischaracterization or omission of any transaction on RexCargo's books.

RexCargo further prohibits any false or misleading entries in RexCargo's books or records. We prohibit Company employees and representatives to engage in any arrangements that would result in misleading entries.

No undisclosed or unrecorded funds or assets may be established.

No executive is above compliance, no employee below compliance, and no person within the organization is deemed too valuable to be disciplined, if warranted.

For detailed anti-corruption guidelines for auditing, violations detection and mis-reporting of books and/or financial records, refer to FI-P-13-CAM "Procedimiento Presupuesto Ordinario y Extraordinario Regional".

5.11 Third party relationships

In many instances, the use of third parties (agents, consultants or joint venture partners - collectively "representatives") is an essential element of doing business. Representatives are generally retained by RexCargo for the expertise and services they are able to provide. The prohibitions of anticorruption laws include illegal conduct by representatives acting on RexCargo's behalf.

All third parties (agents, consultants or joint venture partners - collectively "representatives"), before engaging in any operation with RexCargo, must present written evidence of their internal anticorruption program and/or sign and file with RexCargo's legal department form LE-F-18, "Declaración de Prácticas no Corruptas".

No invoice or payment requirement will be executed by RexCargo if this condition cannot be verified.

Risk-based due diligence is particularly important with third parties and the ACC is responsible for assessing the effectiveness of RexCargo's third-party due diligence program in accordance with the following guidelines:

- Document and understand the qualifications and associations of third-party partners, including its business reputation and relationship, if any, with foreign officials. The degree of scrutiny should increase as red flags surface.
- Document and understand the business rationale for including the third party in the transaction. Among other things, the role of and need for the third party and ensure that the contract terms specifically describe the services to be performed. Additional considerations include payment terms and how those payment terms compare to typical terms in that industry and country, as well as the timing of the third party's introduction to the business.
- Confirm and document that the third party is actually performing the work for which it is being paid and that its compensation is commensurate with the work being provided.
- Establish a regular monitoring of third-party relationship where appropriate, this may include updating due diligence periodically, exercising audit rights, providing periodic training, and requesting annual compliance certifications by the third party.

5.12 Consequences of non-compliance

Failure to comply with Anticorruption laws is expensive, time-consuming, and distracting us from our business objectives. They could cause RexCargo as a company and its employees individually to pay heavy fines sometimes applied by concurrent Anticorruption regulatory agencies in different countries. In addition to these and to other financial burdens that RexCargo may suffer in connection with misconduct, individuals may need to bear imprisonment and other restrictions as a result of legal actions by those countries.

At RexCargo, subject to and to the fullest extent allowed by applicable law, violation of RexCargo's Anticorruption Policy as well as violation to the RexCargo's Code of Business Ethics or other policies and procedures may result in disciplinary action, including employment termination.

6. REFERENCES

FI-P-13-CAM Procedimiento Presupuesto Ordinario y Extraordinario Regional.
LE-F-18 Declaración de Prácticas no Corruptas.
SACS-SE-P-12 Procedimiento Amenazas, Actividades Sospechosas y Riesgos.
SACS-SE-F-05 Reporte de Amenaza, Actividad Sospechosa o Riesgo.

7. EXTERNAL DOCUMENTS:

Convención de las Naciones Unidas contra la corrupción (UNCAC) en una "cáscara de nuez"- <https://www.cmi.no/publications/file/3769-uncac-in-a-nutshell.pdf>
Guía de recursos de la ley de prácticas corruptas extranjeras de los Estados Unidos ("FCPA")- <https://www.sec.gov/spotlight/fcpa/fcpa-resource-guide.pdf>
Guía de inicio rápido de la ley de soborno del Reino Unido- <http://www.justice.gov.uk/downloads/legislation/bribery-act-2010-quick-start-guide.pdf>
Convención de la organización para la cooperación y el desarrollo económico (OCDE) sobre la lucha contra el soborno de funcionarios públicos extranjeros en transacciones comerciales internacionales (Convención de la OCDE contra el soborno) buenas prácticas- <http://www.oecd.org/daf/anti-bribery/44884389.pdf>
Guía de recursos de la ley de transparencia en cadenas de suministro de California- <https://oag.ca.gov/sites/all/files/agweb/pdfs/sb657/resource-guide.pdf>
Ley de esclavitud moderna del Reino Unido – transparencia en las cadenas de suministro, una guía práctica: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/649906/Transparency_in_Supply_Chains_A_Practical_Guide_2017.pdf

8. CONTROL AND REVISION HISTORY

	Name	Date	Signature	Position
Made by: <input checked="" type="checkbox"/> Corrected: <input type="checkbox"/>	Victoria Burgués	24/06/2021	Victoria Burgués	Innovación y Desarrollo
Revision:	Ing. Davis Chaves Vindas	24/06/2021		Dir. Calidad y Riesgo
Approved by:	Alvaro Alpizar Antillón	24/06/2021		Gerente General
Version	Description			Date
1	Se crea el documento en su primera versión.			21/06/2021

ANNEXES

No hay.