



Whistleblower Policy and Procedure

Updated: April 2025

This document was approved by HSL Supply Chain Mexico, S.A. de C.V.'s Board of Directors and is publicly available on our website. All employees are informed about the contents of this document.

Whistleblower Policy and Procedure

This document was approved by HSL Supply Chain Mexico, S.A. de C.V.'s Board of Directors and is publicly available on our website. All Employees are informed about the contents of this document.

1. Purpose

The purpose of this Whistleblower Policy and Procedure (this "Procedure") is to provide a framework for Employees and Consultants to report concerns in good faith, to ensure that concerns are handled appropriately, and to prohibit retaliation for good faith reporting.

2. Scope and Applicability

This Procedure is applicable to all full time, part-time and temporary employees (collectively "Employees") and agents, representatives, consultants, advisors, and other similarly titled independent contractors (collectively "Consultants") of HSL Supply Chain Mexico, S.A. de C.V. (the "Parent" or "HSL"), its branches and its wholly owned subsidiaries (the "Subsidiaries"). The Parent, branches and Subsidiaries are collectively referred to herein as the "Company."

3. Reportable Concerns

A "Report" under this Procedure may relate to any actual or suspected misconduct, unethical conduct, or violation involving the Company, including:

- violations of law or regulation
- violations of the Company's Code of Conduct and Ethics or other Company policies
- bribery, corruption, fraud, theft, embezzlement, or misappropriation of Company assets
- conflicts of interest not properly disclosed
- harassment, discrimination, or retaliation
- significant health, safety, or environmental concerns
- falsification of records, including books and records, quality records, or compliance records
- other conduct that may materially harm the Company, its Employees, customers, or communities

4. Reporting Methods

Reports may be submitted using any of the following methods:

1. **Supervisor reporting.** Report to the individual's direct supervisor.
2. **Human Resources reporting.** Report to the Head of the Human Resources Department.
3. **Legal reporting.** Report to the General Counsel.
4. **Executive reporting.** Report to one of the Company's executive officers.

Reports may also be submitted via:

- Email: etica@hsl-logistics.com
- Telephone: +52 1 (81) 23 46 32 03
- Written report: HSL SUPPLY CHAIN MÉXICO, Plaza Delphi, Blvd. Antonio L. Rodríguez, N° 3058, Col. Cumbres del Valle, Monterrey, Nuevo León, Código Postal 64650, Suite 501

Reports may be made anonymously where permitted by law and practicable. Anonymous reporters are encouraged to provide sufficient detail to allow appropriate review and follow-up.

5. Confidentiality

The Company will strive to keep Reports, investigation materials, and the identity of Reporters and witnesses confidential to the extent reasonably possible, consistent with the need to investigate, remediate, comply with law, and protect the rights of individuals involved.

6. Non-Retaliation

Neither the Company nor any person associated with the Company shall discharge, demote, suspend, threaten, harass, discriminate or retaliate against any person or entity because he or she reports a concern in good faith or cooperates in any investigation or inquiry.

Retaliation is itself a violation of this Procedure and the Code of Conduct and Ethics and may result in disciplinary action, up to and including termination of employment or engagement.

The Company may take disciplinary action against an Employee or Consultant who knowingly makes a false report or makes a report not in good faith.

7. Initial Review and Triage

Upon receipt of a Report, the Company will conduct an initial review to determine:

- whether the Report falls within the scope of this Procedure
- whether immediate action is required to address safety, legal, or operational risks
- whether the Report should be investigated and by whom
- whether interim measures are appropriate (for example, separation of duties, access restrictions, or protective steps for the Reporter)

8. Investigation Process

Responsibility. All Reports of possible violations will be investigated by the General Counsel. The General Counsel may, in his or her discretion, delegate any portion of such responsibility to the Human Resources Department or another person or entity within or outside the Company.

Conflicts. If the Report concerns a possible violation by the General Counsel, then the Chief Executive

Officer or Chief Financial Officer shall assume the General Counsel's responsibilities in this regard.

Cooperation. Employees and Consultants are expected to cooperate with investigations, subject to applicable legal rights.

Documentation. The Company will document key steps taken, findings, and outcomes, and will retain records in accordance with applicable record retention practices and legal requirements.

9. Outcomes, Remediation, and Corrective Actions

After conducting the investigation, the results will be evaluated and the Company will authorize such response, follow-up and preventive actions, if any, as are deemed necessary and appropriate to address the substance of the reported possible violation. The Company reserves the right to take whatever action it believes appropriate, up to and including discharge of any Employee determined to have engaged in improper conduct.

Where appropriate, remediation may include process changes, training, disciplinary action, contract actions involving third parties, or other corrective measures.

10. Communication with the Reporter

The Company may, where practicable and appropriate, acknowledge receipt of a Report and provide status updates. The extent of feedback may be limited by confidentiality, privacy, legal privilege, and legal restrictions.

11. No Restriction on Lawful Participation

This Procedure should not be construed to prohibit any person from testifying, participating or otherwise assisting in any administrative, judicial or legislative proceeding or investigation, or from making any report protected by law.

This Policy may be amended from time to time with or without notice by the Company.