

Anti-Corruption Policy

This Anti-Corruption Policy establishes the general guidelines that must be followed by collaborators (employees, directors, and managers), as well as contractors under the supervision of Water, Waste and Land (WWL), to identify, prevent, and mitigate acts of corruption or any violation of compliance laws in all activities, businesses, projects, and relationships involving Water, Waste and Land (WWL).

In this regard, Water, Waste and Land (WWL) establishes the following commitments:

- WWL strictly prohibits any act of corruption, bribery, money laundering, terrorist financing, fraud, conflict of interest, and all types of crimes in general.
- WWL is committed to strict compliance with applicable regulations on anti-corruption, money laundering, and terrorist financing, including simple and aggravated collusion offenses, as well as influence peddling, using an approach based on risk identification and establishing an adequate control environment for sensitive activities.
- WWL employees and third parties acting on behalf of, representing, in the name of, or in the interests of WWL, or who are contractually bound by this policy, are prohibited from receiving gifts, favors, or special rewards, either directly or indirectly, for the performance of their duties, activities, or obligations.
- Employees are prohibited from soliciting, promising, giving, authorizing, or accepting gifts, presents, or favors from public officials or other third parties, regardless of the amount or economic value they may represent.
- WWL strictly prohibits its employees from engaging in the following activities when dealing with public officials
 1. Offering, paying, or delivering anything of value to a local or foreign public official for the purpose of obtaining or retaining business or an undue advantage for the organization.
 2. Attempting to induce a local or foreign public official to breach their duties, make decisions contrary to current procedures or regulations, or perform any other illegal or unethical act.
 3. Paying any person when it is known, or there is reason to suspect, that part or all of the payment may be channeled to a public official.
 4. Inducing, assisting, or allowing someone else to violate these rules.
- company, regardless of their rank, has violated compliance laws, this policy, or the Code of Ethics and Conduct, they must report it through the channels provided by the organization.
- WWL does not make political contributions or gifts of any kind or financial value to political parties, candidates, campaigns, or referendums (whether local, regional, national, or international). If an employee decides to contribute to a political cause, they must notify their immediate supervisor and agree not to use any reference to WWL.
- WWL is committed to developing, documenting, maintaining, and continuously improving its internal financial controls to ensure that all payments are accurately recorded in the company's books and accounting records.
- WWL is committed to training, educating, supporting, and engaging all its employees to properly implement a culture of ethics within the organization in the face of corruption, money laundering, and terrorist financing.
- WWL is committed to contracting suppliers through fair and formal processes that include an anti-corruption commitment and the prevention of money laundering and terrorist financing.

Senior management is committed to sending a clear message to the entire organization that there will be zero tolerance for corruption, money laundering, and terrorist financing.

Failure to comply with this policy will result in sanctions, in accordance with applicable internal regulations and WWL rules, which may include termination of employment for those responsible. It may also constitute a violation of applicable laws, which could result in civil or criminal action by the competent authorities against those responsible.



Senior Management
Francisco García

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