TRAINING PROGRAM IN PREVENTION OF CORRUPTION AND BRIBERY

Blue Energy and Electricity, SAPI de CV

1. Objective

Ensure that all Blue Energy employees have the knowledge, tools and criteria necessary to identify, prevent and report conduct related to corruption, bribery, fraud, conflicts of interest and money laundering, in compliance with applicable regulations and the organization's integrity commitments.

2. Scope

This program applies to all employees, managers, and representatives of Blue Energy and its subsidiaries, regardless of their hierarchical level, functional area, or type of employment. Certain modules are applied differently depending on the risk profile of the position, as detailed in each module.

3. Justification

Anti-corruption training is a cornerstone of an effective compliance system. In accordance with EcoVadis standards , the OECD Convention, and national legislation, written policies alone are insufficient: it is essential that employees are aware of them, understand them, and know how to respond to risky situations in their daily work. The risks this program aims to mitigate include:

- Corruption and bribery in contracting processes, obtaining permits or dealings with authorities.
- Internal fraud in the management of resources, financial statements or purchasing processes.
- Undeclared conflicts of interest that compromise objectivity in decision-making.
- Money laundering derived from transactions with unverified third parties or unusual payment structures.

4. Program Modules

The program consists of six thematic modules with a total duration of approximately 10 hours. They can be delivered in person, online, or in a blended format.

MODULE 1 — Fundamentals of Ethics and Corporate Integrity	Duration 2 hours	Audience All staff

Purpose

To establish a common foundation of values and ethical principles that guide the conduct of all Blue Energy employees. This module explains why corporate integrity is not only a legal obligation, but also a competitive advantage and a commitment to the organization's stakeholders.

Main content	Definition of business ethics and its relationship to organizational sustainability. Blue Energy's code of conduct: principles, values, and commitments. Individual and collective responsibilities within a culture of integrity. Consequences of non-compliance: legal sanctions, reputational damage, and impact on the business.
Case studies	Analysis of real situations in the energy sector in Mexico and Latin America where the lack of corporate integrity resulted in regulatory sanctions, loss of contracts or irreversible reputational damage.
Expected result	The employee understands Blue Energy's ethical framework, knows the consequences of non-compliance, and assumes personal responsibility in building a culture of integrity.

MODULE 2 — Corruption and Bribery: Legal Framework and Warning Signs	Duration 2 hours	Audience All staff

Purpose

That collaborators accurately identify what constitutes an act of corruption or bribery, understand the legal framework that regulates them, and recognize the most common warning signs in the context of energy operations.

Main content	Definition and classification of corruption: active and passive bribery, facilitation payments, extortion, and nepotism. National legal framework: General Law of the National Anti-Corruption System, Federal Law Against Corruption in Public Procurement, and Federal Penal Code. International legal framework: Foreign Corrupt Practices Practices US Foreign Corrupt Practices Act (FCPA) and OECD Convention against Bribery in International Transactions.
Warning signs	Requests for cash payments or payments made outside official channels. Suppliers billing for vaguely described services. Business relationships with intermediaries without clear justification. Pressure to approve procedures or contracts in an expedited and unusual manner. Requests for gifts, trips, or entertainment of excessive value.
Case studies	Simulated scenarios where the employee must identify if a situation constitutes bribery: accepting a gift from a supplier during a bidding process, receiving a request for additional payment from an official to expedite a permit, or finding an unusual payment instruction in a contract.
Expected result	The employee clearly distinguishes which acts are illegal, knows the laws that regulate them, and can identify warning signs in their daily activities.

MODULE 3 — Conflicts of Interest	Duration 1.5 hours	Audience All staff

Purpose

That employees identify situations of real or apparent conflict of interest, understand their obligation to declare them and know how to act in accordance with Blue Energy's internal procedure, especially in contexts of hospitality, gifts and relationships with suppliers.

Main content	Definition of actual, potential, and apparent conflicts of interest. Typical situations in the energy sector: personal relationships with suppliers or clients, participation

	in related companies, hiring of family members, and receiving personal benefits from business decisions. Obligation to disclose: when, how, and to whom to disclose. Consequences of failing to disclose a conflict of interest.
Hospitality and gifts	Practical application of the Approval Procedure for Sensitive B2E Transactions. Permissible value thresholds and approval criteria. Difference between reasonable business courtesy and undue benefit. Examples: Is it acceptable to receive an invitation to a soccer game from a supplier? What if the value exceeds MXN $2,000?
Case studies	Ethical dilemmas in decision-making format: An employee discovers that their spouse works for a company being evaluated as a supplier. An executive receives an invitation to a client-sponsored trip. A buyer receives holiday gifts from multiple suppliers.
Expected result	The employee identifies when a conflict of interest exists, knows that they have the obligation to declare it, and is familiar with Blue Energy's internal procedure for managing it.

MODULE 4 — Internal and External Fraud	Duration 1.5 hours	Audience All staff

Purpose

That employees recognize the most common types of fraud in companies in the energy sector, understand how Blue Energy's internal controls mitigate them, and know what to do when they detect or suspect fraudulent behavior.

Main content	Definition of fraud and its relationship to corruption. Typology: procurement fraud (rigged bids, false invoices, fictitious suppliers), financial statement fraud (manipulation of figures, incorrect records), expense reimbursement fraud, and cyber fraud (phishing, identity theft in transactions). The fraud triangle: pressure, opportunity, and rationalization.
Detection mechanisms	How Blue Energy's internal controls work to detect irregularities: segregation of duties in payments and contracts, review of expenses by authorization levels, periodic internal and external audits, monitoring of unusual transactions.
Employee Responsibilities	Obligation to act diligently and not ignore warning signs. Express prohibition against participating in, facilitating, or covering up fraudulent acts. Use of the reporting channel for well-founded suspicions, with a guarantee of confidentiality and protection against retaliation.
Case studies	A supplier submits invoices for services that the employee cannot verify were provided. A colleague requests approval for unjustified expense reports. An email is received requesting urgent payment with bank details different from those in the contract.
Expected result	The employee recognizes the most common forms of fraud, understands the role of internal controls, and knows that they have the obligation—and the protection—to report suspicions.

MODULE 5 — Prevention of Money Laundering	Duration 2 hours	Audience

		Financial, commercial and recruitment staff

Purpose

That staff with financial, commercial or recruitment functions understand how money laundering relates to bribery and corruption, identify suspicious transactions and know their legal obligations and internal procedures for reporting them.

Main content	What is money laundering: definition, stages (placement, layering, and integration), and its link to acts of corruption and bribery. Legal framework in Mexico: Federal Law for the Prevention and Identification of Operations with Illicitly Sourced Funds (LFPIORPI) and obligations of obligated entities. Risks for Blue Energy: economic sanctions, contract cancellations, disqualification, and reputational damage.
Identification of suspicious transactions	Customers or suppliers with no clear or verifiable economic activity. Unjustified requests for cash payments or payments through third-party accounts. Payment structures divided into installments to avoid reporting thresholds. Sudden changes in payment terms or bank details. Transactions with high-risk countries or jurisdictions.
Due diligence obligations	Know Your Customer/Know Your Provider (KYC/KYP): verification of identity, economic activity, and source of funds. Periodic updating of counterparty information. Internal procedure for escalating suspicious transactions to the Compliance or Finance department.
Case studies	A new supplier requests payment to be made to a foreign account unrelated to their tax domicile. A client proposes paying part of a project in cash. A contract request is received through an intermediary who cannot prove their authority.
Expected result	The employee recognizes transactions with red flags for money laundering, knows their legal obligations, and knows how to report them internally without assuming the risk alone.

MODULE 6 — Whistleblowing Channel and Whistleblower Protection	Duration 1 hour	Audience All staff

Purpose

That all employees know exactly how Blue Energy's reporting channel works, when to use it, what protections they have and what they can expect from the process, eliminating the barriers that normally prevent reporting an irregularity.

Main content	What situations should be reported: corruption, bribery, undeclared conflicts of interest, fraud, money laundering, harassment, and any conduct contrary to the B2E Code of Conduct. Available channels: confidential email (denuncias@blueenergy.com.mx), designated contact person (Compliance Officer or HR Director), and physical drop box at company facilities. How to submit a report: recommended information, option to report anonymously, and confirmation of receipt.
Guarantees for the complainant	Absolute confidentiality: The whistleblower's identity will not be revealed to the accused or to anyone outside the process. No retaliation: No employee who reports in good faith will be sanctioned, demoted, dismissed, or suffer any adverse treatment as a result of their report. Active protection: If retaliation against the whistleblower is detected, Blue Energy will take disciplinary action against those responsible.

The process after the complaint	Acknowledgement of receipt within 5 business days. Initial Compliance assessment . Confidential investigation. Resolution and corrective actions. Communication of the overall outcome to the whistleblower. The entire process has a target resolution timeframe of 30 business days.
Practical simulation	The employee analyzes three scenarios and decides: Should I report it or not? Scenario A: A colleague mentions that an informal commission is always paid to the leave manager. Scenario B: The employee receives instructions from their boss to record a business expense as something else. Scenario C: They heard through a rumor that an executive has a stake in a supplier.
Expected result	The employee knows exactly how and when to use the reporting channel, trusts the guarantees offered by the company, and understands that reporting is part of their professional responsibility, not an exceptional action.

5. Teaching Methodology

Modalities

- Face-to-face training: group sessions facilitated by Compliance or an external specialist, with time for questions and team case analysis.
- Online training (e-learning): self-guided modules on the internal training platform, with integrated assessment at the end of each module.
- Mixed format: the conceptual modules (1 and 2) are taught online; the modules with a greater practical component (3, 4 and 6) are reinforced with face-to-face case workshops.

Pedagogical approach

- Practical cases based on real situations in the energy sector in Mexico and Latin America.
- Ethical dilemmas: decision-making exercises in the face of ambiguous scenarios that the employee may encounter in their own role.
- Quick reference material: reference cards with the key points of each module, available in digital and printed format.

6. Training Calendar and Obligations

Moment	Activity	Responsible	Evidence generated
Recruitment (new employees)	Modules 1, 2, 3 and 6 + initial assessment.	HR / Compliance	Induction certificate.
Annual (all contributors)	Update of modules 2, 3 and 4. Refresh of current policies.	Compliance / HR	Attendance and grading record.
According to risk profile	Module 5 for staff with financial, commercial or recruitment functions.	Compliance / Finance	Proof of specialized training.
In the face of regulatory changes	Extraordinary session in light of relevant legislative updates.	Compliance / Legal	Internal communication and attendance record.
Quarterly monitoring	Report to the Strategy Committee on coverage and cases handled.	Compliance / General Management	Report on compliance indicators.

7. Monitoring and Measurement

Compliance department will maintain an up-to-date record of each employee's participation and results. The program's key indicators are:

Indicator	Goal	Reporting frequency
Percentage of employees who completed the annual training	100%	Annual
Percentage of new employees trained in the first 30 days	100%	Monthly
Average score on comprehension assessments	≥ 80 / 100	Annual
Number of cases reported through the reporting channel	Tracking / no minimum goal	Quarterly
Average time to resolve reported cases	≤ 30 business days	Quarterly

The results will be reported quarterly to the Strategy Committee and annually to the Board of Directors as part of the compliance report.

8. Linkage with B2E Policies and Procedures

This training program is complemented and aligned with the following current Blue Energy documents:

- Approval Procedure for Sensitive Transactions.
- Internal Complaints Procedure — Corruption, Bribery and Unethical Conduct.
- Internal Complaints Procedure — Information Security.
- Non-Disclosure Agreement (NDA) with anti-corruption clause and access controls.

The training provided through this program is evidence that Blue Energy not only has written policies, but also actively communicates them to its employees, meeting the international compliance standards required by EcoVadis and other sustainability assessments.

9. Conclusion

Preventing corruption and bribery is not just a legal obligation; it's a commitment Blue Energy makes to its customers, investors, employees, and society. This training program is the tool through which that commitment translates into practical knowledge and concrete actions in the organization's daily operations. We invite all employees to participate openly and responsibly, contributing to building an ethical, trustworthy, and sustainable company.

Field	Detail
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Program Manager:	Legal Area / Human Resources