CORPORATE POLICY
FLG-POL-004

Anti Bribery and Business Integrity Policy

Zero tolerance for bribery, corruption and unethical conduct

DOCUMENT REFERENCE	REVISION	ISSUE DATE
FLG-POL-004	1	21 January 2026
POLICY OWNER	**APPROVED BY**	**NEXT REVIEW**
Chief Financial Officer	Jorge O. Freig Carrillo, Chief Executive Officer	January 2027

1. Purpose

Customs brokerage and cross border transportation place our people in daily contact with public officials in two countries. That contact carries real corruption risk. This policy sets an absolute standard and the controls that support it.

2. Scope

This policy applies to every entity, facility, employee, officer, temporary worker and contracted third party operating under the Freig Logistics Group name, including Nogales Transportation Services, LLC and every affiliated transportation, customs brokerage and warehousing company within the group. It applies at all owned and leased facilities in the Arizona and Sonora corridor and on every lane managed on behalf of a client, on both sides of the United States and Mexico border.

3. The Standard

Freig Logistics Group operates a zero tolerance standard toward bribery and corruption in every form, in every country in which we operate, and regardless of local custom, commercial pressure or the conduct of any competitor. No employee or third party acting for us will ever be criticized or penalized for losing business, incurring delay or incurring cost because they refused to make an improper payment.

4. Prohibited Conduct

The following are prohibited without exception.

1. Offering, promising, giving, requesting or accepting any payment, gift or advantage intended to improperly influence a decision, whether the recipient is a public official or a private party.
2. Facilitation payments of any size, including payments to expedite customs release, border processing, inspection, permitting or documentation. This prohibition is absolute and applies even where the payment is small, customary or demanded.
3. Kickbacks, commissions or rebates paid or received outside a written contract and the accounting records.
4. Gifts, hospitality, travel or entertainment offered to or accepted from any party where the value exceeds the threshold set in the supporting procedure, unless approved in writing in advance. Nothing may be offered to a public official beyond items of nominal promotional value.
5. Political contributions made on behalf of the company, and charitable donations used to secure a business advantage.
6. Failure to disclose a conflict of interest, including any personal, family or financial relationship with a client, supplier, carrier, agent or public official that could influence a business decision.
7. Creating false, incomplete or misleading records, maintaining unrecorded funds or accounts, or misdescribing any payment in the accounting records.

8. Engaging in, or failing to report suspicion of, money laundering, trade based money laundering, customs valuation fraud or sanctions evasion.

5. Legal Framework

- United States Foreign Corrupt Practices Act, 15 U.S.C. 78dd, covering both the anti bribery and the books and records provisions.
- Mexican Ley General de Responsabilidades Administrativas and the Sistema Nacional Anticorrupcion, together with the bribery provisions of the Mexican Federal Criminal Code.
- United States customs law, including penalties for false statements to U.S. Customs and Border Protection, and Mexican customs law administered by SAT.
- Applicable sanctions and export control regimes, including screening against the OFAC Specially Designated Nationals list and the BIS Entity List.
- Client contractual integrity requirements, which apply in addition to and never instead of the law.

6. Third Party Controls

Third parties create the majority of corruption exposure in our sector. Every carrier, customs agent, broker, consultant and intermediary engaged by the group is subject to risk based due diligence before appointment, including ownership and sanctions screening. Contracts include anti bribery undertakings, audit rights and a right of termination for breach. Commissions and fees are paid only against a written contract, to the contracted party, in the country of performance, and never in cash.

7. Books, Records and Approvals

All payments are recorded accurately and in reasonable detail in the accounting records. No account, fund or asset may be maintained off the books. Payment approval follows documented authority limits, and no person may approve a payment from which they benefit.

8. Reporting and Non Retaliation

Any person who is offered a bribe, asked to make one, or becomes aware of conduct that may breach this policy must report it immediately to the Chief Financial Officer or the Chief Executive Officer. Reports may be made confidentially. Freig Logistics Group prohibits retaliation of any kind against a person who reports a concern in good faith, including where the concern later proves unfounded.

9. Training and Consequences

Personnel in customs, operations, finance, procurement and management receive anti bribery training on appointment and refresher training annually. Breach of this policy is a disciplinary matter that may result in dismissal, and for third parties in immediate termination of contract. Where conduct appears criminal, Freig Logistics Group will report it to the relevant authority.

10. Review

This policy is reviewed at least annually and following any reported incident, regulatory change or material change to our third party network.

Approved and issued by	Signature and date
Jorge O. Freig Carrillo Chief Executive Officer Freig Logistics Group	______________________________