

SINDA LTD.

WHISTLEBLOWER POLICY

***POLICY AND PROCEDURES FOR SUBMISSION OF
COMPLAINTS OR CONCERNS RELATING TO FINANCIAL
AND OTHER MATTERS***

1. PURPOSE AND APPLICATION

Sinda Ltd., its subsidiaries and affiliated entities (collectively, the “**Company**”) strive to maintain high standards of integrity and accountability in conducting business. The guidelines and principles that govern our business conduct are set out in the Company’s Code of Business Conduct and Ethics (the “**Code of Conduct**”) which may be accessed at:

https://investors.sinda.mx/files/doc_governance/code_of_business_ethics_and_conduct.pdf

As part of our commitment to ethical and responsible business conduct, we are also committed to maintaining accountability for our accounting, internal controls and auditing processes. It is also our policy to seek to ensure compliance with all applicable legal and regulatory requirements relating to our business. The purpose of this whistleblower policy (this “**Policy**”) is to provide all directors, officers, employees, consultants and contractors of the Company with a process for disclosing complaints or concerns regarding perceived or suspected: (i) questionable accounting, internal controls or auditing processes; (ii) non-compliance with the Code of Conduct or Anti-Corruption Policy; (iii) unethical or illegal behavior; or (iv) conduct that is, in some other manner, not right or proper (collectively, “**Reportable Matters**”). This Policy outlines the process for reporting a complaint or concern, as well as who will deal with your complaint and how that complaint is to be handled.

This Policy does not apply to personal employment grievances that do not involve possible Reportable Matters. If you have a grievance about working conditions or other employment matters (e.g., failure to receive overtime pay that you are owed) that does not involve a possible Reportable Matter, you should pursue the matter through the ordinary grievance process.

We encourage you to raise concerns about possible illegal behavior internally rather than raising them outside the Company. However, we recognize that there may be situations where you may need to contact outside authorities.

It is the responsibility of all directors, officers, employees, consultants and contractors of the Company to comply with the Code of Conduct and Anti-Corruption Policy and to report any known or suspected violations in accordance with this Policy.

2. REPORTING PROCESS

As a general guideline, you should promptly report concerns regarding Reportable Matters to your immediate supervisor in the first instance. If you are uncomfortable doing so, or

if you believe that it is inappropriate to do so under the circumstances, you may also report your complaint or concern to one of the following individuals:

Chief Financial Officer	Luis Barreto Email: luis.barreto@sinda.mx
General Counsel	Jaime Cortes Email: jaime.cortes@sinda.mx
Audit Committee Chair	Douglas Groh Email: douglas_groh@msn.com

You may also file a report using the Company’s Whistleblower hotline, which is available 24 hours a day, seven days a week at the following website and telephone numbers:

Website: <https://investors.sinda.mx/English/resources/whistleblower-hotline/default.aspx>

Toll-Free Numbers available at: <https://investors.sinda.mx/English/resources/whistleblower-hotline/default.aspx>

Do not try to investigate a matter of concern before reporting it.

3. HANDLING OF REPORTED VIOLATIONS

Once your concern has been communicated to the appropriate representative, the following procedures must be followed:

If the representative concludes that the complaint or concern might be covered by this Policy, the representative must, within 24 hours of receiving such complaint or concern, report the complaint or concern to the General Counsel or his/her delegate (the “Compliance Officer”) and the Chair of the Audit Committee.

The Compliance Officer will confirm receipt of your complaint or concern (unless made anonymously) and will register your complaint or concern in a log and open a file. All information will be kept confidential and secure.

If it is determined that your complaint or concern is covered by this Policy or the Code of Conduct, a formal investigation will be conducted to determine whether further action is required. All investigations will be conducted as efficiently as possible, taking into account the nature and complexity of the issues involved.

Any complaint or concern that is subject to a formal investigation or that may have material adverse consequences for the Company will be promptly reported to the Audit Committee. On a quarterly basis, the Compliance Officer will report to the Audit Committee the

status of any formal investigations under this Policy, and the outcome of any complaints and investigations that have concluded.

The Audit Committee will take prompt and appropriate corrective action when warranted in its judgment.

4. CONFIDENTIALITY

Persons designated to handle complaints or concerns under this Policy will make all reasonable efforts to keep communications confidential to the fullest extent permitted by law, and to the extent possible consistent with the need to conduct an adequate investigation. Any form of investigation may not be discussed with any personnel who do not have a legitimate and compelling reason to obtain information about the investigation. Extreme care should be taken by individuals conducting the investigation. The persons conducting the investigation must use their best efforts to avoid revealing the identity of any person who makes a good faith complaint, other than to other persons participating in the investigation. However, there may be circumstances where a matter involving a violation of law must be reported to government authorities, and in that case it may be necessary to identify witnesses to the government authorities.

We encourage all individuals to identify themselves when making a complaint or communicating a concern under this Policy. However, you are not required to identify yourself, and you may submit a complaint under this Policy anonymously.

5. REPORTING COMPLAINTS TO A GOVERNMENTAL AGENCY AND A SELF-REGULATORY ORGANIZATION

All employees have the right to:

- report possible violations of federal, state or local law or regulation that have occurred, are occurring, or are about to occur to any governmental agency or entity, or self-regulatory organization;
- cooperate voluntarily with, or respond to any inquiry from, or provide testimony before any self-regulatory organization or any other federal, state or local regulatory or law enforcement authority;
- make reports or disclosures to law enforcement or a regulatory authority without prior notice to, or authorization from, the Company; and
- respond truthfully to a valid subpoena.

Notwithstanding anything contained in this Policy or otherwise, an employee may disclose confidential Company information related to their exercise of rights under this Section 5, including the existence and terms of any confidential agreements between the employee and the Company (including employment or severance agreements), to any governmental agency or entity or self-regulatory organization.

The Company cannot require an employee to withdraw reports or filings alleging possible violations of federal, state or local law or regulation, and may not offer an employee any kind of inducement, including payment, to do so.

An employee's rights and remedies as a whistleblower protected under applicable whistleblower laws, including a monetary award, if any, may not be waived by any agreement, policy form, or condition of employment, including by a predispute arbitration agreement.

Even if an employee has participated in a possible violation of law, he or she may be eligible to participate in the confidentiality and retaliation protections afforded under applicable whistleblower laws, and may also be eligible to receive an award under such laws.

6. NO RETALIATION

It is the Company's policy to ensure that you can communicate freely under this Policy and be protected from any form of direct or indirect retaliation, including adverse employment consequences such as discharge, suspension, demotion, harassment or discrimination. Every employee, officer, director, consultant or contractor of the Company who legitimately and in good faith submits a complaint will be protected by the Company against any retaliation because of that activity. However, since such allegation of impropriety may result in serious personal repercussions for the target person or entity, the person making the allegations of impropriety should have reasonable grounds before filing a report and should undertake such reporting in good faith, for the best interests of the Company and not for personal gain or motivation.

Anyone who retaliates against someone who has filed a report in good faith under this Policy may be subject to discipline up to and including termination of employment.

Nothing herein shall be construed to protect a person from the consequences of their own wrongdoing; however, a person's self-disclosure of wrongdoing that is not independently discovered through investigation shall be taken into account when considering the consequences to such person.

7. ACTING IN GOOD FAITH

Anyone reporting a complaint or concern under this Policy must be acting in good faith and have an honest belief that the complaint or concern is well founded. Any complaints or concerns based on allegations that are without basis, or that are proven to be intentionally misleading, malicious or frivolously made, will be viewed as a serious offense and appropriate disciplinary action will be taken.

8. COMPLAINTS FROM THIRD PARTIES

Complaints from third parties regarding Reportable Matters should be forwarded directly to the Compliance Officer and Chair of the Audit Committee.

9. RECORDS

The Audit Committee will retain, as part of its records, any complaints or concerns for a period of no less than seven years. The Audit Committee will keep written records of all such reports or inquiries and make quarterly reports to the Company's Board of Directors on any ongoing investigation, which will include steps taken to satisfactorily address each complaint.

10. QUESTIONS?

If you have any questions regarding this Policy or anything that you believe may involve a Reportable Matter, we encourage you to ask the Compliance Officer and/or other members of senior management.

Approved by the Board of Directors on June 23, 2026.

Effective as of June 23, 2026.