

**Compliance Management System Policy,**  
**MARLEX TOWAGE, S.A.P.I. DE C.V.**



March 2026,  
Veracruz, Veracruz De I. De la Llave,  
Mexico

*Last Rev. March 15, 2026; V1.0*

**Effective Date:** *March 15, 2026*

**Approved by:** *Board of Directors*

**Public Disclosure and Use Notice**

This document has been approved for public release and is made available for general informational purposes only. While it reflects the compliance framework and policies of MARLEX TOWAGE, S.A.P.I. DE C.V., it does not constitute a binding commitment, representation, or warranty, whether express or implied. The information contained herein is subject to change without notice. MARLEX TOWAGE, S.A.P.I. DE C.V. assumes no obligation to update, revise, or supplement this document to reflect any subsequent developments. Any reliance on this document shall be at the sole risk and discretion of the reader. This document does not create any contractual rights or obligations.

**Use and Intellectual Property Notice**

All content contained in this document is the property of MARLEX TOWAGE, S.A.P.I. DE C.V. and is protected by applicable intellectual property laws. No part of this document may be reproduced, distributed, transmitted, displayed, published, adapted, or otherwise used, in whole or in part, in any form or by any means, without the prior written consent of MARLEX TOWAGE, S.A.P.I. DE C.V., except as expressly permitted by applicable law.

## Table of Contents

Contact Information .....	2
Purpose and Principles .....	3
Scope of Application .....	3
Regulatory Framework.....	3
Governance and Oversight .....	3
Core Elements of the Compliance Management System.....	4
Fiscal and Financial Integrity .....	4
Maritime Safety and Environmental Compliance .....	5
Training and Awareness .....	5
Violations and Enforcement .....	5
Review and Amendment .....	5

### Contact Information

+1 (646) 978-3247

marlextowage.com



## Purpose and Principles

This Compliance Management System Policy (the “Policy”) establishes the legal and operational framework through which the Company ensures full compliance with all applicable laws, regulations, fiscal obligations, financial reporting standards, and maritime requirements governing its port and vessel operations.

Given the highly regulated nature of the maritime and port services industry, the Company recognizes that compliance constitutes a fundamental pillar of operational continuity, asset protection, and long-term sustainability. Accordingly, this Policy formalizes the Company’s commitment to lawful conduct, financial transparency, environmental responsibility, and the highest standards of corporate governance.

The Compliance Management System (“CMS”) is designed not merely as a control mechanism, but as an integrated governance structure embedded within daily operations.

## Scope of Application

This Policy applies to all directors, officers, employees, contractors, agents, subsidiaries, and affiliated entities engaged in the Company’s activities. It governs vessel operations, including tug and port service functions, interactions with port authorities and customs agencies, environmental compliance, tax and fiscal reporting, financial management, procurement processes, and third-party relationships.

All persons subject to this Policy are required to act in accordance with its provisions and to cooperate fully in its implementation.

## Regulatory Framework

The CMS is structured to ensure adherence to applicable national maritime and port regulations, as well as to international standards and conventions governing safety, environmental protection, and operational integrity.

The Company shall continuously monitor regulatory developments affecting maritime navigation, port operations, environmental protection, fiscal compliance, financial reporting, anti-corruption obligations, and occupational safety. Internal procedures shall be updated as necessary to reflect legislative or regulatory changes.

Compliance obligations extend to both operational activities and corporate functions, including accounting, taxation, and financial disclosures.

## Governance and Oversight

Ultimate oversight responsibility for the CMS resides with the Board of Directors, which shall receive periodic reports regarding compliance performance, identified risks, and corrective actions.

The Company shall designate a Compliance Officer with sufficient authority and independence to oversee the implementation and monitoring of this Policy. The Compliance Officer shall conduct risk assessments, coordinate internal reviews, advise management on regulatory matters, and report material findings to senior management and, where appropriate, to the Board.

Operational management retains responsibility for ensuring that compliance controls are effectively integrated within departmental processes, particularly in maritime operations, finance, tax administration, environmental management, and procurement.

### **Core Elements of the Compliance Management System**

The CMS is built upon continuous risk identification and mitigation. The Company shall conduct periodic compliance risk assessments to evaluate exposure arising from vessel operations, port service activities, fiscal obligations, financial reporting processes, and environmental requirements.

Documented procedures and internal controls shall be maintained to ensure the accuracy of financial records, the timely fulfillment of tax obligations, the protection of corporate assets, and the traceability of operational documentation. These controls are intended to prevent unauthorized transactions, misstatements, or regulatory breaches.

The Company shall conduct periodic internal audits and reviews to evaluate adherence to legal and regulatory requirements. Any deficiencies identified shall be documented and addressed through corrective action plans within a reasonable timeframe.

A confidential reporting mechanism shall be maintained to allow employees and third parties to report suspected violations of laws, regulations, or this Policy without fear of retaliation. All reports shall be investigated promptly and objectively.

### **Fiscal and Financial Integrity**

The Company shall maintain complete and accurate accounting records reflecting all transactions in reasonable detail. Financial reporting shall be prepared in accordance with applicable accounting standards and regulatory requirements.

Tax obligations shall be assessed, reported, and paid in a timely manner. The Company shall implement segregation of duties and approval protocols designed to safeguard against financial mismanagement or fraud.

Documentation supporting financial and fiscal compliance shall be retained in accordance with applicable legal retention requirements and shall be made available to competent authorities upon lawful request.

## Maritime Safety and Environmental Compliance

The Company is committed to conducting vessel and port service operations in strict compliance with maritime safety standards and environmental regulations. Operational procedures shall incorporate safety management principles, pollution prevention measures, and inspection readiness protocols.

All personnel engaged in maritime activities shall operate vessels and equipment in accordance with applicable navigation, safety, and environmental standards. Records required for inspections by port authorities or other competent bodies shall be maintained accurately and made available when required.

## Training and Awareness

The Company shall provide periodic training to personnel commensurate with their responsibilities. Such training shall address regulatory obligations, ethical standards, financial controls, environmental responsibilities, and safety procedures.

Compliance awareness shall be integrated into the Company's corporate culture, reinforcing the principle that regulatory adherence is a shared responsibility.

## Violations and Enforcement

Any violation of this Policy may result in disciplinary measures, including termination of employment or contractual relationships, and may be reported to competent authorities where required by law.

The Company reserves the right to take all appropriate legal action to protect its interests and ensure regulatory compliance.

## Review and Amendment

This Policy shall be reviewed periodically to ensure its continued effectiveness and alignment with evolving regulatory requirements and operational conditions. Amendments may be adopted by resolution of the Board of Directors.