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Business Ethics Investigation Program

Purpose

To ensure all allegations of unethical conduct, including bribery, corruption, conflicts of interest, fraud, and supplier misconduct, are investigated promptly, fairly, confidentially, and in compliance with applicable laws in Canada, the United States, and Mexico.

Scope

This program applies to:

- All employees, managers, officers, and directors
- All suppliers, contractors, and third parties
- All subsidiaries and locations in North America

This program supports UN Global Compact – Principle 10 (Anti-Corruption) and EcoVadis – Ethics, Fraud & Corruption, Third-Party Risk

Definitions:

Terms	Definitions
Bribery	Offering, giving, receiving, or soliciting anything of value to improperly influence a business decision
Kickback	Return of part of a payment to an employee for facilitating a transaction
Conflict of Interest	Personal interest interfering with duty to act in the company’s best interest
Investigation	A formal, documented process to determine facts and responsibility
Retaliation	Any adverse action against a person who reports concerns in good faith

Reporting Channels

Employees and third parties may report concerns through:

- HR Department
- Anonymous by email at hr@markdom.com
- Direct Manager (unless implicated)

No retaliation is permitted. Retaliation itself is a disciplinary offense.

Investigation Governance & Roles


- **HR Lead** (procedural fairness, discipline)
- **Finance / Internal Audit** (financial review)
- **Legal Counsel** (if required)

Anyone implicated is excluded from the investigation.

Standard Investigation Process (Step-by-Step)

Step 1 – Intake & Case Registration

- Receive allegation (verbal or written)

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- Assign Case ID
- Complete **Ethics Incident Intake Form** (Annex 1)
- Assess urgency (financial loss, legal exposure, reputational risk)

Step 2 – Immediate Risk Mitigation

If credible risk exists:

- Suspend purchasing authority
- Freeze supplier payments
- Secure emails, ERP records, bank evidence
- Place employee on paid administrative leave (jurisdiction-specific)
- This is not disciplinary at this stage.

Step 3 – Investigation Plan

Define:

- Allegations to be tested
- Documents to review (POs, invoices, bank transfers)
- Interview list
- Timeline
- Complete the **Investigation Plan & Scope Form** (Annex 2)

Step 4 – Evidence Collection

Examples:

- Purchase Orders and approvals
- Supplier invoices
- Bank deposit proof
- ERP access logs
- Email / WhatsApp / Teams messages
- Supplier ownership or relationship checks

All evidence should be stored securely with restricted access.

Step 5 – Interviews


Conduct interviews separately:

1. Reporter (if known)
2. Witnesses
3. Accused employee
4. Supplier (if applicable)

Rules:

- Non-accusatory
- Right to respond
- Interpreter if needed (Mexico)
- Written acknowledgment

Complete the **Interview Record & Acknowledgment** (Annex 3)

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Step 6 – Findings & Determination

Apply **balance of probabilities** (not criminal standard).

Determine:

- Policy breach?
- Law breach?
- Control failure?
- Supplier involvement?

Complete the **Investigation Findings Report** (Annex 4)

Step 7 – Disciplinary & Corrective Actions

Possible actions:

- Termination for cause
- Repayment / restitution
- Supplier termination or blacklisting
- Reporting to authorities (if legally required)
- Control remediation

All Disciplinary action must align with local labor law (ESA Canada, US state law, Mexico LFT).

Step 8 – Closure & Documentation

- Close case
- Archive securely (minimum 7 years recommended)
- Update ethics monthly tracker report
- Report anonymized trends to leadership


Complete **the Case Closure & Corrective Action Log** (Anexo 5)

Mapping & Evidences

Requirement	How You Cover It
Zero tolerance for corruption	Formal investigation & termination
Risk-based controls	Supplier due diligence
Transparency	Personal interest interfering with duty to act in the company’s best interest
Investigation	Documented process & records
Accountability	Disciplinary actions


List of Documents:

- Ethics Incident Intake Form
- Investigation Plan & Scope
- Interview Record & Acknowledgment
- Investigation Findings Report
- Case Closure & Corrective Action Log

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RECORD OF REVIEWS

Date	Revision Description	Approved By	Revision Level
Jan 22, 2025	Initial Release	HR Manager – Johanna A.	001

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ANEEX # 1

ETHICS INCIDENT INTAKE FORM (EMPLOYEE / SUPPLIER / THIRD PARTY)

CONFIDENTIAL – BUSINESS ETHICS & COMPLIANCE – CONTROLLED DOCUMENT

A) Case Registration

- Case ID: _____
- Date/Time Received: _____
- Received By (Name/Role): _____
- Country / Site: Canada USA Mexico | Site: _____
- Business Unit / Department: _____
- Reporting Channel: HR Manager Anonymous Email Other: _____
- Reporter Type: Employee Supplier Customer Anonymous Other: _____
- Reporter Name/Contact (if known): _____

B) Allegation Category (check all that apply)

- Bribery / Kickback (supplier → employee)
- Fraud / Theft / Misappropriation
- Conflict of Interest / Undisclosed Relationship
- False records / inaccurate transactions
- Procurement / PO manipulation
- Supplier misconduct (breach of Supplier Code of Conduct)
- Other: _____


C) Parties Involved

Employee(s) / Internal Party

- Name: _____ ID (optional): _____ Title: _____
- Department: _____ Manager: _____
- Work Location: _____ Email: _____

Supplier / Third Party

- Legal Name: _____ Location: _____
- Supplier Contact: _____ Email/Phone: _____
- Active Supplier Agreement on file? Yes No Unknown
- Supplier Code of Conduct acknowledgment on file? Yes No Unknown
- Purchase Order(s) / Part(s) / Program(s) impacted: _____

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D) Description of Allegation

Provide a clear summary: what happened, when, where, how discovered, amounts, and systems involved.

Known allegation specifics (if applicable):

- Payment type: Cash Bank deposit E-transfer Gift Other: _____
- Deposit details (if known): Date: _____ Amount: _____ Bank: _____
- Related PO / Invoice / Payment references: _____

E) Initial Evidence Available (attach copies)


- Bank proof / deposit screenshot
- PO(s) / blanket PO history
- Invoice(s) / payment records
- Email / message screenshots
- ERP access logs / approvals
- Witness statement(s)
- Other: _____

F) Initial Risk Assessment

- Financial Exposure: Low Med High | Estimated Amount: _____
- Legal / Regulatory Risk: Low Med High
- Customer / IATF / OEM risk: Low Med High
- Reputational Risk: Low Med High
- Ongoing risk (is it still happening?): Yes No Unknown

G) Immediate Controls Activated (if required)

- Suspend purchasing authority / system access (temporary)
- Freeze supplier payments (temporary)
- Hold new POs with supplier (temporary)
- Preserve emails / device / ERP logs (IT hold)
- Employee placed on paid administrative leave (where applicable)
- Notify Legal / Finance / Internal Audit
- Other: _____


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H) Next Step Decision

- Proceed to Formal Investigation (Form 2)
- Refer to another process (HR / Safety / Quality)
- Close at intake (insufficient info) – justification: _____

Investigator Reviewer Name: _____ Role: _____ Date: _____

Signature: _____

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ANEEX # 2

INVESTIGATION PLAN & SCOPE (INCLUDING SUPPLIER MISCONDUCT)

CONFIDENTIAL – INVESTIGATION USE ONLY

1) Case Details

- Case ID: _____
- Investigation Lead: _____ (HR / Compliance / Legal / Finance)
- Start Date: _____
- Target Completion Date: _____
- Jurisdiction(s): Canada USA Mexico

2) Investigation Authority & Reference Documents

This investigation is conducted under:

- Markdom Code of Conduct / Ethics standards
- Markdom Supplier Code of Conduct (anti-bribery/kickbacks; accurate records; audits/investigations; corrective actions)
- Markdom Supplier Performance Expectations (operate ethically; eradicate corruption; compliance)
- Applicable laws and regulations of the location(s)

3) Allegations to be Tested (write as testable statements)

Example: "Supplier X deposited \$___ into Employee Y's account and Employee Y created/approved PO(s) to benefit Supplier X."


Allegation 1: _____

Allegation 2: _____

Allegation 3: _____

4) Scope

- Time window: From _____ To _____
- Processes: Purchasing AP/Payments Receiving Quality Other: _____
- Systems: ERP Email Banking evidence EDI/ASN Other: _____

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5) Evidence Collection Plan

Evidence Item	Source/System	Owner	Due Date
PO history, approvals, revisions			
Invoice & payment trail	Finance/AP		
Supplier bank/payment correspondence	Supplier/ Finance		
Employee access logs	HR/IT		
Email/messages	HR/IT		

7) Risk Mitigation During Investigation (as needed)

- Temporary PO hold with supplier
- Temporary suspension of employee authority/access
- Payment hold (pending review)
- Segregation of duties check
- Communication control

8) Legal / Compliance Considerations


- Data privacy & retention rules
- Labor law / procedural fairness
- Need for external counsel (recommended for bribery/kickbacks)
- Potential reporting to authorities (to be decided by VP and CEO)

9) Approvals

Investigation Lead: _____ Signature: _____ Date: _____

HR: _____ Signature: _____ Date: _____

Finance/Compliance: _____ Signature: _____ Date: _____

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ANEEX # 3

INTERVIEW RECORD & ACKNOWLEDGMENT (ETHICS INVESTIGATION)

CONFIDENTIAL – DO NOT DISTRIBUTE

1) Interview Details

- Case ID: _____
- Interviewee: _____
- Role/Relationship to Case: Reporter Witness Accused Supplier Other
- Date/Time: _____
- Location/Method: In-person Virtual Phone
- Interpreter: No Yes (Name): _____
- Interviewers: _____ (Name & Role) _____

2) Advisements (check to confirm provided)

- Purpose explained (fact-finding)
- Confidentiality expectations explained (need-to-know; not secrecy)
- Non-retaliation explained
- Interviewee informed they must provide truthful information
- Union/representation rights addressed (if applicable)

3) Questions & Responses (summary)

(Document facts. Avoid conclusions.)

Q1: _____

A1: _____

Q2: _____


A2: _____

Q3: _____

A3: _____

4) Documents / Evidence Provided

- None
- Emails/messages
- Bank evidence

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- Screenshots
- Other: _____

List/describe: _____

5) Interviewee Acknowledgment

I confirm that:

The information provided is true and complete to the best of my knowledge.

I understand Markdom may verify information using business records and systems.

I understand retaliation against anyone who reports concerns in good faith is prohibited.


Interviewee Name: _____ Signature: _____

Date: _____

6) Interviewer Certification

Interviewer Name: _____ Signature: _____

Date: _____

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ANEEX # 4

INVESTIGATION FINDINGS REPORT (FINAL)

CONFIDENTIAL – FINAL REPORT – CONTROLLED ACCESS

1) Case Information

- Case ID: _____
- Investigation Lead: _____
- Team Members: _____
- Sites/Jurisdictions: Canada USA Mexico
- Investigation Period: _____ to _____

2) Executive Summary (1–2 paragraphs)

What was alleged, what was reviewed, and high-level outcome.

3) Policies / Standards Referenced

- Markdom Code of Conduct / Business Ethics Standards
- Markdom Supplier Code of Conduct (anti-bribery/kickbacks; accurate records; investigations/audits; corrective action)
- Supplier Performance Expectations (eradication of corruption; ethical business)
- Other: _____


4) Evidence Reviewed

- ERP PO records
- AP/payment records
- Bank evidence
- Interviews
- Emails/messages

5) Findings of Fact (what is established)

List factual findings with dates/amounts/PO numbers.

1. _____
2. _____
3. _____

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7) Root Cause(s)

- Individual misconduct
- Weak segregation of duties
- Approval control gaps
- Supplier governance gap
- Training deficiency
- Other: _____

8) Recommended Actions

Employee actions: Discipline Termination Restitution Training Other
 Details: _____

Supplier actions (per Supplier Code of Conduct):

- Corrective Action Plan required
- Supplier suspension (temporary)
- Termination of relationship
- Re-audit / enhanced monitoring
- Other: _____

Control remediation:


- ERP approval thresholds tightened
- Dual-approval enforced
- Payment controls (bank change / invoice matching)
- Gifts & hospitality disclosure process
- Other: _____

9) Approvals / Sign-Off

Investigation Lead: _____ Signature: _____ Date: _____

HR: _____ Signature: _____ Date: _____

Finance/Compliance: _____ Signature: _____ Date: _____

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Annex # 5
CASE CLOSURE & CORRECTIVE ACTION LOG

CONFIDENTIAL – CONTROLLED DOCUMENT

1) Closure Details

- Case ID: _____
- Closure Date: _____
- Final Status: Closed Ongoing remediation Escalated
- Outcome Summary: _____

2) Actions Taken – Employee

Individual	Action Taken	Effective Date	Notes

3) Actions Taken – Supplier / Third Party (If applicable)

Supplier	Action Taken	Effective Date	Notes


4) Corrective Actions / Controls (CAPA Log)

Corrective Action	Owner Due Date	Status	Evidence
		<input type="checkbox"/> Open <input type="checkbox"/> Closed	

5) Communications Completed

- Top Management informed
- Audit/Finance informed
- Supply Chain informed (supplier status)
- External communication required (Legal decision if needed)


7) Final Sign-Off

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HR/Compliance Lead: _____ Signature: _____ Date: _____

Supply Chain: _____ Signature: _____ Date: _____

Finance: _____ Signature: _____ Date: _____

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PROGRAMA DE INVESTIGACIÓN DE ÉTICA EMPRESARIAL

Propósito

Garantizar que todas las denuncias de conducta no ética, incluidas sobornos, corrupción, conflictos de interés, fraude y mala conducta de proveedores, sean investigadas de manera oportuna, justa, confidencial y en cumplimiento con las leyes aplicables en Canadá, Estados Unidos y México.

Alcance

Este programa aplica a:

- Todos los empleados, gerentes, directivos y miembros del consejo
- Todos los proveedores, contratistas y terceros
- Todas las subsidiarias y ubicaciones en América del Norte

Este programa respalda el Pacto Mundial de las Naciones Unidas – Principio 10 (Anticorrupción) y EcoVadis Ética, Fraude y Corrupción, Riesgo de Terceros.

Definiciones

Término	Definición
Soborno	Ofrecer, dar, recibir o solicitar algo de valor para influir indebidamente en una decisión comercial
Comisión ilegal Kickback	Devolución de una parte de un pago a un empleado por facilitar una transacción
Conflicto de interés	Interés personal que interfiere con el deber de actuar en el mejor interés de la empresa
Investigación	Proceso formal y documentado para determinar hechos y responsabilidades
Represalia	Cualquier acción adversa contra una persona que reporte inquietudes de buena fe

Canales de Reporte


Los empleados y terceros pueden reportar inquietudes a través de:

- Departamento de Recursos Humanos
- De forma anónima al correo electrónico: hr@markdom.com
- Gerente directo (salvo que esté implicado)

No se permiten represalias. La represalia constituye en sí misma una falta disciplinaria.

Gobernanza de la Investigación y Roles

- Líder de RR. HH. (equidad procesal, disciplina)
- Finanzas / Auditoría Interna (revisión financiera)
- Asesor Legal (si se requiere)

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Cualquier persona implicada queda excluida de la investigación.

Proceso Estándar de Investigación (Paso a Paso)

Paso 1 – Recepción y Registro del Caso

- Recepción de la denuncia (verbal o escrita)
- Asignación de ID del caso
- Completar el ****Formulario de Recepción de Incidente Ético (Anexo 1)****
- Evaluar urgencia (pérdida financiera, exposición legal, riesgo reputacional)

Paso 2 – Mitigación Inmediata del Riesgo

Si existe riesgo creíble:

- Suspender autoridad de compras
- Congelar pagos a proveedores
- Asegurar correos electrónicos, registros ERP y evidencia bancaria
- Colocar al empleado en licencia administrativa pagada (según jurisdicción)
- ****Esto no constituye acción disciplinaria en esta etapa****

Paso 3 – Plan de Investigación

Definir:


- Alegaciones a evaluar
- Documentos a revisar (OC, facturas, transferencias bancarias)
- Lista de entrevistas
- Cronograma

Completar el ****Formulario de Plan y Alcance de Investigación (Anexo 2)****

Paso 4 – Recolección de Evidencia

Ejemplos:

- Órdenes de compra y aprobaciones
- Facturas de proveedores

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- Comprobantes de depósitos bancarios
- Registros de acceso al ERP
- Correos electrónicos / WhatsApp / Teams
- Verificación de propiedad o relación del proveedor

Toda la evidencia debe almacenarse de forma segura con acceso restringido.

Paso 5 – Entrevistas

Las entrevistas se realizan por separado:

1. Denunciante (si se conoce)
2. Testigos
3. Empleado acusado
4. Proveedor (si aplica)

Reglas:

- Enfoque no acusatorio
- Derecho a responder
- Intérprete si es necesario (México)
- Reconocimiento por escrito

Completar el ****Registro y Reconocimiento de Entrevista (Anexo 3)****

Paso 6 – Hallazgos y Determinación

Aplicar el estándar de ****balance de probabilidades**** (no penal).


Determinar:

- ¿Incumplimiento de política?
- ¿Incumplimiento legal?
- ¿Falla de control?
- ¿Participación del proveedor?

Completar el ****Informe de Hallazgos de Investigación (Anexo 4)****

Paso 7 – Acciones Disciplinarias y Correctivas

Acciones posibles:

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- Terminación con causa
- Reembolso / restitución
- Terminación o bloqueo del proveedor
- Reporte a autoridades (si es legalmente requerido)
- Remediación de controles

Toda acción disciplinaria debe cumplir con la legislación laboral local (ESA Canadá, leyes estatales de EE. UU., LFT México).

Paso 8 – Cierre y Documentación

- Cerrar el caso
- Archivar de forma segura (mínimo recomendado: 7 años)
- Actualizar reporte mensual de ética
- Reportar tendencias anonimizadas a la alta dirección


Completar el ****Registro de Cierre de Caso y Acciones Correctivas (Anexo 5)****

Mapeo y Evidencias

Requisito	Cómo se cumple
-----	-----
Tolerancia cero a la corrupción	Investigación formal y terminación
Controles basados en riesgo	Debida diligencia de proveedores
Transparencia	Declaración de intereses personales
Investigación	Proceso documentado y registros
Responsabilidad	Acciones disciplinarias

Lista de Documentos

- Formulario de Recepción de Incidente Ético
- Plan y Alcance de Investigación
- Registro y Reconocimiento de Entrevista
- Informe de Hallazgos de Investigación
- Registro de Cierre de Caso y Acciones Correctivas

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RECORD OF REVIEWS

Date	Revision Description	Approved By	Revision Level
Jan 12, 2026	Original Issue	HR Manager – Johanna A. VP Global Operations - Billy Z.	001