



Conflict of Interest Policy

VIAKEM S.A. de C.V.

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1. GENERAL OBJECTIVE

This document is in compliance with the Viakem Code of Ethics and Conduct, since every member of Viakem must act objectively, preventing their personal interests from interfering with those of Viakem or resulting in any harm. Therefore, Viakem, its collaborators, business partners, suppliers and third parties undertake to comply with the standards regarding conflict of interest, ethics, and anti-corruption.

The main objective of this policy is to prevent acts of conflict of interest or, in cases where they occur, to identify, prevent and manage them with due diligence and care, as well as to conduct business in an ethical manner, so that personal and business relationships Businesses must remain separate, therefore decision-making must not be influenced by personal interests of collaborators or third parties that could cause financial, administrative and reputational damage. The purpose of this policy is to explain the meaning and proper handling of conflict-of-interest situations.

2. SCOPE

This policy applies to all Viakem collaborators, shareholders, senior management, suppliers, business partners and third parties.

It is applicable to any contract, agreement, arrangement, or negotiation in all locations where Viakem has operations.

3. RESPONSIBILITIES

This policy has the express commitment of Viakem's Senior Management, which must actively and permanently demonstrate its commitment to the design, development, application, dissemination, and improvement of this document. All Viakem employees must observe the highest ethical standards, as well as comply with all applicable laws in the conduct of Viakem business.

Failure to comply with this document could be sanctioned based on the Law or internal regulations, which could range from reprimands to termination of the employment relationship. In the case of suppliers or third parties, contractual sanctions must be applied or the immediate termination of the commercial relationship in case of serious misconduct.

It is the responsibility of all collaborators, suppliers, business partners and third parties to report any case of conflict of interest to Human Resources or the immediate supervisor,



providing the nature of the conflict and the interested parties, as well as to support and assist with any information that allows determining the existence of a conflict.

4. DEFINITIONS

Collaborator: Any person working with Viakem through a fixed-term or indefinite-term contract.

Conflict of interest: Situation in which the business, financial, family, political or personal interests of a worker may interfere with judgment and decision-making in the performance of their duties for Viakem.

Company: Viakem S.A. of C.V. (Viakem).

Relatives: People who are related by family or affinity in the second degree, such as: husbands, wives, common-law partners, parents, uncles, children, nephews, brothers, cousins, and the same levels with in-laws.

Supplier: Any natural or legal person, including their representatives, employees, and jointly liable persons, who sell or rent any type of goods or provide services to Viakem.

Business Partners: Any person or organization external to the company with which it has, or plans to establish, some form of commercial relationship. Including clients, suppliers, contractors, consultants, subcontractors, advisors, representatives, and investors.

Third parties: Individuals or organizations external and independent of the company are considered third parties, among others, consultants, clients, and competitors of Viakem.

5. TYPES OF CONFLICT OF INTEREST

A conflict of interest occurs when, directly or indirectly, the personal interests of a collaborator influence the decision-making of negotiations or operations and may be of an economic or non-economic nature. These conflicts can be classified as follows:

Apparent Conflict of Interest: This is when a collaborator appears to have a conflict even if it is not the case, that is, it generates suspicions, even if it is not really the case.

Example: *Viakem hires an employee named after the finance director, however, it is discovered that they are not related; The collaborator is an executive of another company and accepts a position at Viakem, with which this other company does business.*



Potential Conflict of Interest: It is one that has not yet been formalized but may occur. The collaborator has not yet made a commitment.

Examples: The collaborator is in a position to influence the decision of a third party of Viakem where he has influence over a relative; Viakem's legal department collaborator is a former public official. This fact could generate a conflict of interest if the company is the subject of an investigation by the authorities.

Real Conflict of Interest: The collaborator is faced with a materialized, existing, and real conflict of interest.

Examples: Hiring or supervising a relative; The collaborator influences the decision of a third party of Viakem, where he has an influence on a relative.

6. IDENTIFICATION

The company, its collaborators and third parties must identify when a case of conflict of interest may arise or has materialized, therefore, to facilitate identification, we present an illustrative but non-limiting list of the most common cases:

- Sell or transact with Viakem products.
- Receive anything of value from third parties from Viakem for any purpose.
- Being the hierarchical superior of a family member, friend, or romantic partner.
- Be a family member, friend, or romantic partner of a hierarchical superior.
- Maintain a working relationship with Viakem third parties.
- Employ family members in the company.
- Have family or friends in companies that have a business relationship with Viakem.
- Own a shareholding in another company that has a commercial relationship with Viakem.
- Receive gifts and hospitality from a third-party competitor of the company.
- Receive gifts and hospitality from a third-party that has a business relationship with Viakem.
- Participate in a business that competes or interferes with Viakem.
- Take advantage of your position in Viakem to obtain benefits directly or indirectly.
- Maintain a romantic relationship where there is also a relationship of subordination between collaborators within the same area.



7. PREVENTION

The company, its collaborators and third parties must avoid conflicts of interest by always putting the interests of Viakem before any other interest and refrain from participating in businesses or activities that have a personal benefit, directly or indirectly, derived from any relationship with Viakem.

All collaborators will avoid any financial or other type of involvement with any supplier if such action may influence the collaborator in question in the performance of their duties. No family member may be a supplier for Viakem.

When a collaborator must carry out supervisory or control work on a family member, the first must inform his superior of the situation, to be replaced from this responsibility.

8. DIVULGATION

The ideal form of prevention in addition to avoiding such a situation is to declare it beforehand, being an especially useful measure for the gray areas of this problem. Anyone subject to a conflict of interest is recommended to refuse or not get involved in a decision that may be affected by the conflict.

Collaborators must individually notify their immediate boss or Viakem's Human Resources area when they identify an apparent, potential, or real conflict of interest, and must indicate in the notification the nature of the conflict and the parties involved.

9. MANAGEMENT AND EVALUATION

If we face a real or potential conflict of interest, in our personal or professional relationships or activities that we carry out in the company, we are expected to address the situation ethically and in accordance with the provisions of this policy.

Human Resources, in coordination with the immediate boss, must evaluate the reported case, and must initially consider the possible impact on the company; if so, approval of the activity that gives rise to the case of conflict of interest must be denied. When it is not clear or there are differences in interpretation about the reported case, the opinions of the legal or compliance area must be taken into consideration.

Common measures to manage a conflict-of-interest case are usually:

- Reassignment of responsibilities of the people involved.



- Implementation of additional controls or restrictions in areas where a conflict of interest is common.
- Cancellation of the commercial or business relationship that generates the conflict.
- Implement disciplinary sanctions for collaborators in non-serious cases.
- Termination of the employment relationship, depending on the possible impact.
- Take legal action based on the damage caused to Viakem.

10. MONITORING

Viakem must maintain an adequate and secure record of the cases of conflicts of interest reported, people involved, involvement, actions taken, investigations and interviews carried out and the final results to which the investigation led.

Regular monitoring will be carried out to update this policy with current regulations and Viakem's code of ethics and conduct, to ensure ongoing compliance and address any issues or situations identified.

11. HIRING OF NEW EMPLOYEES

It is the obligation of those in charge of recruitment and selection of personnel at Viakem to carry out a background evaluation of conflicts of interest of candidates for any internal position.

Hiring relatives and friends of collaborators does not necessarily apply as a case of conflict of interest, it only occurs when the new collaborator is in the same work team, in subordination or work related to the collaborator with whom he or she has a relationship.

Human Resources must validate those new candidates declare any situation of conflict of interest during the recruitment and selection process to evaluate if necessary.

12. CONFLICT OF INTEREST WITH SUPPLIERS

A Conflict of Interest exists with a supplier, including but not limited to, when:

- A supplier is contracted where a Family Member of the Collaborator holds a management position or has an economic interest.
- A Collaborator intends to influence the decision to contract on behalf of Viakem a supplier of goods or services, in which there is a Family Member who is an employee, shareholder, legal representative or member of the board of directors.



- The purchase of a particular product or service from a supplier that is not in the interest of Viakem, or that causes a financial impact on Viakem, is favored.
- Benefits a supplier by purchasing products or services above market ranges.
- Benefits are granted to a provider in excess of those authorized.
- Payments are made outside the contracted terms.
- Personal benefits are obtained from a supplier through commercial relationships.

13. CONFLICT OF INTEREST WITH CLIENTS

A Conflict of Interest exists with a client, including but not limited to, when:

- An employee obtains an inappropriate financial gain or avoids a loss at the expense of a client's resources.
- The sale of a particular product or service to a customer is favored in a manner contrary to the interests of the company.
- Benefits a client by selling products or services outside the price ranges authorized by Viakem.
- Benefits are granted to a client greater than those established in the company's commercial policies.
- The client has not reported the existence of shareholders, former employees, or relatives of Viakem employees in current projects.

14. TRAINING

Employees must familiarize themselves with the content of this policy, so it will be available to all employees and third parties of the company, which will be disseminated through periodic training to raise awareness about ethics and compliance, in order to guarantee their understanding and adherence to established standards.

15. COMPLAINT LINE

Any collaborator may present, in writing or verbally, complaints, queries or background information regarding the observance or non-observance of this policy, which in all cases must be treated with absolute confidentiality and reserve.

An employee or officer can address any concerns with their immediate supervisor, and report them to the company's Human Resources, or the Reporting Hotline.



Any person reporting a concern must act in good faith and have reasonable grounds to believe that the information disclosed involves an ethical, legal, accounting or auditing practice, or non-compliance with this policy.

Reports may be made anonymously, in order to protect the identity of the person who made it. Viakem does not tolerate any form of retaliation against the whistleblower.

Any reported conduct or event of possible violations of this policy will be promptly and appropriately investigated by the company. Any complaint or report will be treated confidentially, to the extent possible. If once the investigation is completed it is concluded that there was improper conduct, Viakem will promptly take the necessary corrective actions in accordance with the circumstances of the case and the applicable law, which can range from administrative minutes and reprimands to termination of the employment relationship and report to the competent authorities.