



CODE OF ETHICS AND CONDUCT

VIAKEM S.A. de C.V.

Dear Viakem members:

I am pleased to address each of you on this occasion to introduce a vital component of our shared commitment to excellence and integrity: our new Code of Ethics and Conduct. As CEO of Viakem it is an honor for me to lead an organization that values ethics and honesty in all its operations and relationships,

This Code of Ethics and Conduct is not just a set of rules and guidelines; it represents our moral compass and defines the way we interact not only with our co-workers and customers, but also with society in general. It reflects the values we have cultivated over the years and sets an unwavering standard for the way we conduct business.

By adopting this code, we are committed to acting fairly, transparently, and ethically in every step we take as representatives of Viakem. Each one of you is critical to our mission to make a positive impact in our communities and the world around us.

The essential purpose of this code of ethics and conduct is to encourage and promote that all persons related to Viakem, whether collaborators, shareholders or third parties, are guided by behavior guidelines with the highest level of demand in compliance with laws and other current ethical principles.

I want to emphasize the importance of knowing, understanding, and following every aspect of this Code of Ethics and Conduct. In an ever-changing world, staying true to our values is essential to our success and reputation. I encourage each and every one of you to take the time to study this Code and refer to it regularly in your daily work, as well as to review and certify your adherence to it and Viakem's other associated compliance policies.

Additionally, I want you to know that we are committed to providing an environment in which you can raise any concerns about behavior that is inconsistent with our Code of Ethics and Conduct. Your voice is valuable, and any concerns will be treated confidentially and seriously.

Together, we build a legacy of integrity and excellence that not only benefits our company, but also the communities we serve. I appreciate your continued commitment to these core values and look forward to seeing how each of you contributes to our sustainable and ethical growth.

Sincerely,

Name of the CEO



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1. MAIN OBJECTIVE

Establish the ethical principles and standards of conduct that must govern all collaborators, executives, suppliers, and third parties of Viakem. This code seeks to ensure integrity, regulatory compliance, and active prevention of corruption, fraud, and conflicts of interest.

2. SCOPE

This applies to all Viakem personnel, including executives, collaborators, suppliers, business partners, and third parties, across all locations where the company operates.

3. GOVERNANCE AND RESPONSIBILITIES

The Ethics and Compliance Committee (ECC) oversees the implementation, evaluation, auditing, and updating of the Code. Each department head is expected to actively support its execution and monitoring.

The Code of Ethics and Conduct will be made available to all collaborators and third parties associated with the company. It will be disseminated through regular training sessions aimed at raising awareness of ethics and compliance among all personnel, ensuring their understanding and adherence to the established standards.

4. DEFINITIONS

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

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

Corruption: It is a form of dishonesty or a criminal offense which is undertaken by a person or an organization which is entrusted in a position of authority, in order to acquire illicit benefits or abuse power for one's personal gain.



Due diligence: Process for evaluating the nature and scope of various risks, including bribery, compliance in various matters (environmental, human rights, social, governance, etc.), projects, activities, business partners and specific personnel, helping organizations to make sufficiently informed decisions.

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

Government Official: It includes, but is not limited to, any employee, person acting in an official capacity for, or on behalf of, any foreign or local government, department, agency, agency, entity, or political party.

Fraud: Deception deliberately put into practice, or taking advantage of the error in which, another is found, with the intention of obtaining some undue benefit.

Vendor: Any physical or legal person, including their representatives, collaborator, and responsible parties, who sell or rent any type of property or provide services to Viakem.

Bribery: Act of offering money, services, or other valuables, in order to persuade a person to do something in return.

Business Partners: Any person or organization external to the company with which it has, or plans to establish, some form of business relationship. Includes customers, vendors, contractors, consultants, subcontractors, advisers, representatives, and investors.

Third Parties: People or organizations external and independent of the company. Third parties are considered, among others, Viakem's consultants, customers, and competitors.

5. FUNDAMENTAL ETHICAL PRINCIPLES

All collaborators are expected to act with honesty, respect, legality, and responsibility. Any form of harassment, discrimination, misuse of company assets, or engagement in activities that violate this Code is strictly prohibited.

6. PREVENTION OF CORRUPTION AND FRAUD

Viakem strictly prohibits the following practices:

- Offering or accepting bribes or improper benefits.
- Using privileged information for personal gain.
- Engaging in hiring or transactions results in unfair competitive advantage.



- Omitting accounting records or manipulating reports.
- Making undocumented payments or fraudulently using company assets.

To mitigate these risks, Viakem will implement robust internal controls, a risk matrix, segregation of duties, and random audits. Measures include:

- Due diligence for third parties and suppliers.
- Recording and traceability of all financial transactions.
- Mandatory annual training on financial crime prevention.
- Anonymous reporting channels and whistleblower protection.

7. HUMAN AND SOCIAL RIGHTS

Viakem and its third parties are committed to the protection of the human rights of their collaborators, promoting the values and principles established in the Universal Declaration of Human Rights, international treaties and national laws, such as, but not limited to, the prohibition of child labor, forced labor, non-discrimination, freedom of expression, unfair treatment, freedom of association and decent working conditions, safety and health.

8. OCCUPATIONAL HEALTH & SAFETY

At Viakem, we recognize that safety, both personal and that of our co-workers, as well as health care in the work environment, are fundamental aspects to guarantee a safe, healthy, and productive work environment. As collaborators, we assume the commitment to comply with the highest standards of observance and responsibility in matters of occupational health and safety. At Viakem we have a Zero Tolerance policy for acts that put our own safety and that of others at risk due to acts of negligence.

The company, its vendors and third parties must provide a safe working environment, as well as implement adequate security measures to prevent accidents and occupational diseases.

At Viakem we comply with all applicable labor laws and regulations, including those related to the minimum wage, working hours, workers' rights, and freedom of association and collective bargaining, for which reason we demand the same compliance from our vendors and third parties.

It is company policy to maintain a work environment free from the uses and effects of drug and alcohol abuse, as well as to comply with applicable federal, state, and local labor or employment provisions, laws, and regulations. Collaborator must not be under the influence, consume, possess, sell, or transfer alcohol, illegal drugs, or controlled substances



in any way while on company premises, equipment, vehicles, or any event related to the company. This does not include the authorized and reasonable use of beverages at company-sponsored functions and activities.

If it is determined that an employee is under the influence, consuming, transferring or in possession of illegal drugs, alcohol or any other substance with similar effects in the facilities, equipment, vehicles or any event related to the company, they will be subject to disciplinary actions that may include the dismissal of the collaborator.

For more information, see Viakem's Corporate Security Policy.

9. WORK ENVIRONMENT

Viakem makes efforts so that all collaborators and third parties receive fair and dignified treatment, by promoting a favorable environment and preventing any psychosocial risk, free of discrimination, harassment, or abuse, as well as promoting equal opportunities, organizational inclusion, diversity, and mutual respect among collaborators.

All collaborators and third parties must strictly comply with the applicable labor laws and regulations.

Harassment, sexual or labor harassment, abuse, or any form of aggression against Viakem collaborators or third parties physically or through emails, calls, messages, or any form of communication is not tolerated, and professionalism, cordiality and equality must be respected in the workplace. work environment.

Collaborators are prohibited from distributing information by any means (verbal, physical or digital) that is defamatory, obscene, offensive, intimidating or that seeks to discriminate or slander another employee or third party of The Company.

Viakem will provide its collaborators with guarantees of safety and health protection at work.

10. NONDISCRIMINATION

At Viakem we believe in the principles of equality, diversity, inclusion, and equity as part of the internal culture, therefore acts of discrimination based on race, religion, sex, age, ethnic origin, gender, sexual orientations, disability, health, opinions, or any other circumstance that violates human dignity. Viakem strives to have an inclusive environment that fosters respect among collaborators and third parties.



11. CONFLICT OF INTEREST

We seek to prevent our workers from being affected in any way, whether financial or otherwise, in their judgment, objectivity or independence in decision-making, in such a way that they compromise the quality of their work, causing a conflict between their own interests and those of the company, the latter being harmed to the benefit of the former. Every member of the company must act objectively, preventing their personal interests from interfering with those of the company. It is the duty of each member to declare those situations that could generate conflicts of interest, that is, situations where their objective capacity for judgment could be affected by a certain situation.

For more information, see Viakem's Conflict of Interest Policy.

12. FREE COMPETITION

The company is committed to complying with applicable antitrust and competition laws, so Viakem and its collaborators must compete fairly and ethically, avoiding unfair practices, agreements with our competitors that affect prices, terms or conditions of sale, abuse position in the market or unreasonably restrict competition.

13. ENVIRONMENTAL COMPLIANCE

The company's environmental policy recognizes the importance of care in selecting, using, and conserving energy and raw materials, especially natural resources, providing environmental safety in workplaces and communities, and reducing negative impacts to the Earth, its waters, and the atmosphere, using natural resources appropriately and following proper waste management practices.

Violations of environmental laws can be serious for the company, our collaborator, and the communities in which we operate and live. The company and collaborators may be liable not only for the costs of cleaning up the contamination, but also for significant penalties.

All the activities of Viakem's collaborators, vendors and third parties must strictly comply with all applicable environmental laws and regulations, with the provisions of this Policy and the rest of the company that apply for compliance with environmental requirements and permits. Collaborators and third parties are prohibited from circumventing control or monitoring devices in order to violate a condition or rule.

For more information, see Viakem's Corporate EHS Policy.



14. EXPORT CONTROLS AND SECURITY IN THE SUPPLY CHAIN

Company policy is to observe the highest ethical standards in all of our business transactions, including those involving foreign countries. Associates are expected to follow all applicable foreign laws to which they or the company may be subject. In countries like the US, they regulate the export of specific products and technology. Permits and licenses may be required when exporting items or technology. These permits and licenses document the countries involved, the nature, quantity, and the intended use and end user of the item or technology to be exported. Company policy is to comply with the export control laws and regulations of all countries in which we operate. All export activities must be conducted in accordance with Viakem's policy, as well as the export control policies and procedures applicable to the specific business unit.

To find out the rest of the requirements and provisions for compliance with the provisions of the previous paragraph, consult Viakem's Supply Chain Security Policy.

15. PRODUCT QUALITY

Viakem and its third parties are committed to complying with laws and regulations related to safety, performance, and quality for their products. Product quality assurance extends from its design and manufacturing to its use in commercial and industrial operations.

All products, whether manufactured by our own operations or sourced from third parties, must meet applicable safety and quality standards. Appropriate raw materials, manufacturing processes, quality controls, and specifications and testing procedures must be used to verify product compliance with applicable requirements.

For the rest of the requirements and provisions for compliance, consult the Viakem Quality Policy.

16. RESPONSIBLE INFORMATION MANAGEMENT

Viakem is committed to protecting the confidentiality and security of both physical and digital information. Controls are established to ensure the ethical handling of personal and third-party data, in compliance with global and local regulations (e.g., the Federal Law on the Protection of Personal Data Held by Private Parties).

All personal information related to collaborator, clients, suppliers, or obtained through commercial agreements or other means, which must be accessed and stored, shall be treated confidentially and securely by the Company, its collaborator, and third parties. This



information will be stored on designated servers and software, ensuring proper data handling in accordance with applicable legislation and corporate policies. The Company and its collaborator are committed to preventing any disclosure that could result in public exposure, unless such disclosure is legally required or explicitly authorized by the data owner.

Viakem and its collaborator must maintain accurate books and records and implement an adequate system of internal controls. It is a violation of company policy for any employee to cause the company's books or records to be inaccurate, false, misleading, or materially incomplete in any way.

The Company is legally obligated to comply with data privacy and protection laws. Therefore, Viakem and its collaborator are committed to securely retaining and storing all documentation and records (confidential data, financial records, transactions, contracts, etc.), and to complying with the provisions outlined in Viakem's Information Management Policy.

17. PROTECTION OF COMPANY ASSETS

All collaborators must use the company's assets and resources responsibly, ensuring their efficient use, for a legitimate purpose and only for matters related to the company's activities.

No Viakem collaborator, vendor or third party may use assets owned by the company (offices, vehicles, equipment, computers, software, email, internet, smartphones, tablets, intellectual property, or industrial secrets, etc.) for any inappropriate purpose, personal benefit or from another person.

Every collaborator must refuse to be part of any act of theft, property damage or any of the activities established in this code that may be considered illegal against Viakem or its third parties.

18. ANTI-CORRUPTION COMPLIANCE

The company, its collaborators, vendors and third parties are committed to complying with national and international standards (FCPA and UK Bribery Act) regarding the fight against corruption, since there are activities that can be considered unethical or illegal and occur in all commercial and government sectors. Therefore, the company prohibits, including but not limited to, the following conducts:



- Promise, offer or deliver any improper benefit to third parties, vendors, or public officials directly or indirectly.
- Forcing a person to give or stop doing, obtaining a profit directly or indirectly, or causing someone financial damage.
- Agree or enter into contracts or arrangements, whose purpose is to obtain a benefit or cause financial damage or damage of any kind to the company.

The company undertakes not to hire a person who has held a public position during the previous year, who possesses privileged information that he has directly acquired due to his position and directly allows the contracting party to benefit or place himself in an advantageous situation against your competitors.

All types of bribery are prohibited. Therefore, our interactions with public officials, vendors and third parties must be conducted under the legal and ethical framework allowed.

The company, its collaborators, vendors and third parties will not use false or altered information to comply with standards or requirements, with the intention of benefiting, advancing or to someone.

At Viakem, we recognize the importance of actively contributing to the prevention of money laundering and terrorist financing, which is why we are committed to implementing solid policies, procedures, systems, and controls to mitigate the risks associated with these illegal activities, carrying out due diligence and monitoring the business activities of our third parties to become aware of potentially any questionable or atypical activity.

19. RELATIONSHIP WITH VENDORS, BUSINESS PARTNERS OR THIRD PARTIES

The collaborator of the company must act with professionalism and ethics towards vendors, business partners and third parties. Vendors, contractor, and third-party selection processes must be conducted in terms of impartiality and objectivity, selecting them carefully in compliance with ethical and legal standards.

For all potential vendors and third parties, the due diligence processes must be conducted prior to the formalization of any commercial relationship, likewise, it must be carried out periodically with the vendors and third parties with whom Viakem currently has a commercial relationship in order to know the actual status. It is suggested to emphasize the position of the company in not doing business with:



- A) Vendors and/or people who provide assistance, finance, work, support and/or approve activities of third parties that involve or reside in countries in a sanctioned or embargoed country (Case of North Korea, Cuba, Syria, Russia, etc.).
- B) Vendors and/or people related to or residing in geographic regions that represent a risk of marketing merchandise made totally or partially through Forced Labor.

All business relationships must be based on the objectives of the company, quality, price, profitability, and distribution, clearly establishing transactions and payments through clear records and internal controls.

The vendors, intermediaries and other third parties with which Viakem interacts must have the same ethical and legal standards established in this code of conduct, for which reason they are committed to complying with what is established in this Code of Ethics and Conduct, with its related policies. and national and international laws on the matter.

20. RELATIONSHIP WITH GOVERNMENT OFFICIALS

Viakem seeks the commitment of its collaborators and third parties to avoid situations that can be considered risky when establishing interactions with government officials, such as any activity, influence or negotiation that represents obtaining an improper advantage or being favored commercially, economically. or staff.

It is recommended not to receive gifts, benefits, meals, or anything of value from a public official.

It is prohibited to give, promise, or deliver any benefit, so that a public official does or omits an act related to his duties.

21. TRAININGS AND AWARENESS

All personnel will receive annual training on the principles outlined in this Code, including sessions on anti-corruption, anti-money laundering, conflict of interest, and expected professional conduct.

22. KEY PERFORMANCE INDICATORS (KPIs)

Indicator	Annual Target	Measurement Frequency	Responsible Party
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% of collaborators trained in ethics and anti-corruption	100%	Annual	HR / Compliance
Third-party risk assessments completed	≥ 90% under due diligence processes	Annual	Procurement
Average resolution time for ethics reports	≤ 15 business days	Per event	ECC
Internal compliance audits conducted	≥ 2 internal ethics audits	Annually	Compliance
Implementation of corrective actions from ethics reports	≥ 95%	Reported events during the period	ECC

23. ETHICS LINE

The company will establish confidential and accessible communication channels for collaborators to report violations of this code and other company policies, in order to investigate and take sufficient action to address any complaint appropriately.

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

An employee can address any concern with their immediate supervisor, and report it to the company's Human Resources, or to the Ethics Line.

Anyone reporting a concern must act in good faith and have reasonable grounds to believe that the information disclosed implies ethical, legal, accounting or auditing practice, or a breach of this Code.

The complaints may be anonymous, in order to protect the identity of the person who made it. Viakem does not tolerate any form of retaliation against the complainant.

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 misconduct, the Company will promptly take the necessary corrective



actions in accordance with the circumstances of the case and with the applicable law, which can range from administrative records and reprimands to termination of the employment relationship. and complaint to the competent authorities.

If you have any questions about this Code, you can contact Viakem's Compliance area or General Management by phone: [800-04-38-422](tel:800-04-38-422) or our page viakem.lineaetica.com.mx.

This Code of Ethics and Conduct will be maintained and updated annually by the compliance area. Proposals and requests for modification, edition or adhesion must be approved by the General Management.

24. SANCTIONS AND CONSEQUENCES

Violations of the Code will be sanctioned according to their severity and may result in warnings, dismissal, contract termination, reporting to authorities, or legal action. Viakem guarantees zero retaliation against whistleblowers acting in good faith.

The following is an illustrative but not exhaustive list of behaviors subject to sanctions:

- Using company assets for personal benefit.
- Hiring individuals with family ties within the same area or company without prior authorization from General Management, especially when: (i) their roles involve a dependency relationship, (ii) they represent a conflict of interest or a real or potential internal control risk.
- Engaging in operations for personal or family benefit to the detriment of Viakem.
- Intentionally distorting accounting records and falsifying or altering documents.
- Installing any type of additional computing equipment, applications, or programs (original or copies) that are not approved by IT specialists and authorized by General Management.

25. FOLLOW-UP, REPORTING, AND REVIEW

This Code of Ethics and Conduct will be reviewed and updated annually by the Ethics and Compliance Committee (ECC).

- Quarterly reports will be prepared for General Management on KPIs and relevant cases.
- Confidential reporting channel: viakem.lineaetica.com.mx / 800-04-38-422
- Documentation and archiving of all cases in a controlled digital file. Includes:



- Declaration of having received a copy of Viakem's Code of Ethics, having read its provisions, and having been informed of the obligation to comply. Signature of Acceptance and Commitment to adherence.
- Commitment Letter Format F1-VK-241



LETTER OF INTENT

Letter of intent to the Code of Ethics and Conduct.

I hereby confirm that I have received the Viakem Code of Ethics and Conduct, certifying that I have read and understood it in all its terms, which govern the standards of conduct and ethics for Viakem. I understand the obligation of the Code as a company collaborator, adhering to and ratifying it, applying it to all existing and future relationships with any of Viakem's collaborators and third parties, since by complying with the provisions of the Code, I contribute to creating a better work environment based on ethical and compliance principles.

Name: _____

Date: _____

Place: _____

Area: _____

Signature: _____