Conflict of Interest Policy

VIAKEM S.A. de C.V.

ÍNDICE

1. GENERAL OBJECTIVE

The purpose of this policy is to prevent, identify, manage, and mitigate actual, potential, or perceived conflicts of interest that may arise among collaborators, suppliers, clients, or third parties in relation to Viakem. This policy is aligned with the Code of Ethics and international standards of corporate integrity. It forms part of Viakem's Anti-Corruption and Anti-Bribery Program.

2. SCOPE

This policy applies to all collaborators, shareholders, senior management, suppliers, business partners, and third parties directly or indirectly associated with Viakem across all geographies in which it operates. It is referenced in Viakem's Code of Ethics and its Anti-Corruption and Anti-Bribery Policy.

3. RESPONSIBILITIES

The Ethics and Compliance Committee (ECC) is responsible for overseeing the implementation and enforcement of this policy. Each department head must ensure that collaborators are informed of and comply with its provisions.

All collaborators, suppliers, business partners, and third parties are responsible for reporting any conflict of interest to Human Resources or their immediate supervisor. Reports must include the nature of the conflict and the parties involved. Additionally, they are expected to support and provide any information necessary to determine 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, collaborators 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 a very 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. QUANTIFIABLE OBJECTIVES (KPIs)

- 100% of collaborators must receive annual training.
- Identification of the total number of reported conflicts of interest cases per year.
- Percentage of reported cases resolved within a 30-day period.

- Average conflict resolution time (in days).
- Recurrence rate of conflicts by department.

11. MONITORING, REPORTING AND REVIEW

Viakem shall maintain a secure and comprehensive record of all reported conflict of interest cases, including the individuals involved, the nature and impact of the conflict, actions taken, investigations conducted, interviews held, and the final outcomes of each case.

Regular monitoring will be conducted to ensure this policy remains aligned with current regulations and Viakem's Code of Ethics and Conduct, thereby ensuring ongoing compliance and addressing any identified issues or situations. This will be achieved through:

- Quarterly review of KPIs by the Ethics and Compliance Committee (ECC).
- Annual reporting of results and corrective actions to Executive Management.
- Mandatory annual review of the policy, or earlier if significant changes occur.
- Centralized registry of all cases and decisions.

12. HIRING OF NEW COLLABORATORS

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.

13. 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.

14. 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 collaborators or relatives of Viakem collaborators in current projects.

15. TRAINING

Collaborators must familiarize themselves with the content of this policy, so it will be available to all collaborators 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.

16. ETHICS LINE

Collaborators may report potential conflicts of interest through their immediate supervisor, the Human Resources department, or via the Ethics Line (viakem.lineaetica.com.mx / 800-04-38-422).