

Code of Ethics



An overview of the principles of conduct that guide Orbia's relations with its key stakeholders.



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A message from our CEO



Orbia is committed to conducting business with the highest degree of ethics, complying with local laws and following best practices in transparency. Our success as an internationally recognized company depends on this, which is why we periodically review and strengthen our Code of Ethics as part of our commitment to ensuring all Orbia activity is carried out to the highest standard.

This Code of Ethics applies to all Orbia businesses and brands, and in every country in which we operate. Each Orbia employee, supplier, business partner or client is responsible for ensuring that business decisions strictly adhere to the Code of Ethics.

We are trusted by investors, partners, customers, employees and the communities in which we operate because we strive for transparency. But we must be vigilant. It only takes one breach of ethics to damage the reputation of the whole company. That's why we take compliance so seriously, and why everyone who works at Orbia or does business with us is expected to consult and follow the Code of Ethics and related policies.

Our Code of Ethics is more than just what we believe, it is the instrument that measures how business is conducted to the highest ethical standards. We strongly believe that our Code of Ethics is the foundation for our long-term success. And I trust that you will help strengthen this foundation.

Daniel Martínez-Valle

Chief Executive Officer

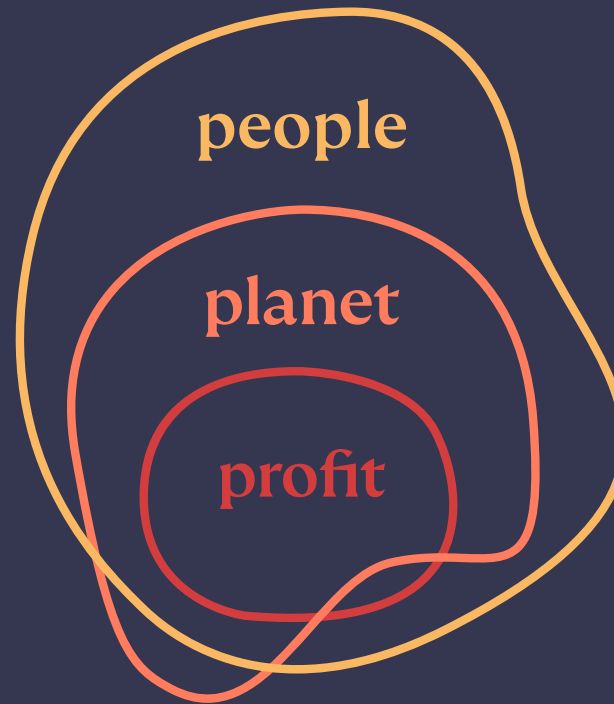
Introduction

This Code of Ethics reflects the professional spirit and integrity with which Orbia wishes to conduct business worldwide.

It covers a series of mandatory principles and policies that are applicable to all Orbia employees, its customers and suppliers. Different policies may apply to the Business Groups or regions. The existing policies implemented within the different Orbia subsidiaries will remain in place as long as they do not contradict the corporate ones. This Code will be updated and amendments published when applicable.

All Orbia employees shall review and adhere to the guidelines described in this Code and the related policies, as well as comply with all applicable laws. Failure to do so may result in civil or criminal liability or disciplinary actions commensurate with the seriousness of the case.

Our Purpose & Values



Purpose

Consider the things we make possible today: deserts bloom, information flows, and cities hum.

At the core of what we do, we keep things moving forward. We move this great, big interconnected machine. And even if our hard work isn't always visible on the surface, that doesn't make it any less profound.

The magic of what we make happen behind the scenes makes the world vibrate with life.

So imagine what might be possible, if we all work together to help propel our planet forward. If we continuously challenge the way the world's resources reach more people. Question how things are done,

and why? Look for what could be made easier, smarter, faster, safer, healthier?

We can make the world work better. We can help people thrive. We have the power to create a more livable, lovable planet for everyone, because we believe in our promise to advance life around the world.

Our Purpose & Values

Values



Embrace Diversity

Every voice matters. Every community deserves respect. Every challenge has opportunity. We are stronger because we have different perspectives, united by empathy.



Take Responsibility

Our actions have impact. We hold ourselves to the highest level of accountability, never losing sight of the ripple effect we have on each other, our customers, and the world.



Be Brave

Our fears can't hold us back. In order to venture into the unknown, we need to move forward with curiosity and the ambition to create a better world.

1. Scope

The Code of Ethics is applicable to all full time or temporary employees working for Orbia worldwide and to the Company's business partners, including our suppliers, distributors, agents, contractors and any other third party working with/for the Company.

2. Code

2.1. How to use Orbia's Code of Ethics

Orbia is a global company, so it is impossible to predict every workplace situation or question that employees will face. Orbia's Code of Ethics is the instrument for providing guidance, to orientate business and behavior of our employees, business partners—including our suppliers, distributors, agents and contractors—as well as any other third party working with or for the Company.

This Code of Ethics applies to any individual working for, or on behalf of, Orbia worldwide, regardless of where Orbia operates or has a business presence. Ignorance or misunderstanding of the rules is no excuse for violations. Orbia therefore expects employees to carefully read this Code of Ethics and become familiar with the information it contains.

Making the right decision

Making the right decisions is essential for conducting business, but sometimes the right decision is not easy to make.

When facing a tough decision, here are some questions that could help:

- Does it comply with Orbia's Code of Ethics and Policies?
- Is it legal?
- Is it aligned with Orbia's values?
- Would I be comfortable if the decision or action was made public?
- Would I want it done to me?
- Would the actions be perceived positively by my family, peers, employees, and Orbia shareholders?

If the answer to any of those questions is no, you should seek further advice before proceeding.

2.2. Protection Against Retaliation

Orbia has a long-standing commitment to maintaining a workplace where individuals working for or on behalf of Orbia are free to raise good-faith concerns about possible improper or wrongful activity. Individuals are encouraged to report suspected violations of the law, to identify potential violations of Orbia policies or procedures, and to provide truthful information in any official inquiry or investigation.

Upholding this commitment is important for Orbia's continued success. Orbia has implemented reporting procedures and mechanisms to facilitate and secure reporting potential violations of Orbia's legal and ethical obligations. Those reporting procedures include safeguards to raising, receiving, treating, and investigating potential violations to protect confidentiality, transparency, and fairness.

All individuals working for or on behalf of Orbia are encouraged to raise good faith concerns about observed or suspected violations of law, policies, or procedures. Similarly, all employees shall commit to protecting individuals who report possible violations in good faith from retaliation, or any threat of retaliation, by any other individual working for or on behalf of Orbia.

What does retaliation mean?

Retaliation refers to any act that may negatively impact an employee, in response to their good faith reporting suspected violations of the law or Orbia's Code of Ethics and policies.

Examples may include, but are not limited to, workplace harassment, termination, loss of wages, or change in working hours.

Anyone who retaliates against another person in violation of this Code of Ethics will be subject to disciplinary action, including termination of employment.

If any doubt or question arises about these matters, employees should immediately notify HR or the Legal Department.



2.3. Expected Behavior

All Orbia employees, both inside and outside the Company, shall conduct business in adherence to the highest standards of ethical conduct following, this Code's guidelines and principles, as well as all applicable policies, laws and regulations.

In addition, all employees are expected to observe Orbia's contractual obligations such as confidentiality agreements, leases, intellectual property licenses, and any other applicable contract or agreement.

All employees can seek advice to determine whether they should report any particular issue. However, if an employee learns about any violation of the Code of Ethics or its policies and procedures, or learn that an action contrary to the principles of the Code of Ethics has been taken, he or she must report it immediately. Failure to promptly report such a situation will itself be considered a violation.

2.4. Where to look for advice

Employees who have questions about the Code of Ethics should first consult with an immediate supervisor, or local HR or the Legal department. Orbia's open-door policy gives employees the freedom to approach any leader of the Company either directly or by means of the Ethics Helpline with questions or concerns regarding ethics or compliance.

3. Human Rights

Orbia is firmly committed to the [Universal Declaration of Human Rights](#) adopted by the United Nations. The Company condemns any form of Human Rights abuse. Orbia is committed to fostering a culture of compliance with local laws and regulations in any country where it conducts business. Orbia recognizes its responsibility and impact in every community where it operates.

All Orbia policies are aligned with respect of Human Rights and consistent with the spirit of the Universal Declaration of Human Rights.

Protecting Human Rights

Please remember:

- Report any concern about Human Rights violations to HR and/or the Legal department.
- Undertake due diligence regarding suppliers or business partners to confirm they are committed to respecting Human Rights.

Never:

- Start a new business relationship without verifying that suppliers or business partners respect Human Rights.

3.1. Child Labor and Modern Slavery

Orbia has a zero-tolerance approach to modern slavery and child labor. The Company is committed to fostering a culture of compliance with the principles of the [Declaration on Fundamental Principles and Rights at Work](#), adopted by the International Labour Organization (ILO).

Orbia promotes the integrity and respect of these principles by implementing effective controls and measures aimed at ensuring that modern slavery is not taking place anywhere within

the organization. Orbia is firmly committed to fighting any form of slavery in our operations and/or supply chain. Any form of employment of minors in Orbia is strictly prohibited, pursuant to applicable policies and in accordance to applicable legislation.

4. Promoting a Positive Workplace

4.1. Employees: Orbia's most valuable resource

Orbia recognizes that its employees are its most valuable resource. Therefore, the Company shall:

- Ensure that all employees are treated fairly, with respect, dignity, and fairness, and will create conditions that allow employees to grow both professionally and personally within the Company.
- Maintain the confidentiality of employee records, in accordance with applicable legislation.
- All employees in a supervisory role shall act with justice and fairness to protect the common interest of employees, each employee's individual dignity, and the interests of Orbia. They shall also promote an environment of respect and trust that fosters communication and learning, and imparts not only motivation but also the sharing of best practices



4.2. Health, Safety and Environment

Safety and Health at work: A priority

Orbia's priorities include ensuring that its operations are safe for its employees and the communities in which it operates, and that all the Company's equipment and facilities are properly maintained. All employees shall adopt safety rules and regulations. This includes the proper use of protective equipment necessary for the performance of each activity. Orbia has also implemented enhanced process safety measures in our facilities wherever possible, and provides

ongoing training on health and safety in the workplace. Employees who control access points or receive services from non-Orbia employees must ensure that such external workers comply with safety and health regulations in accordance with Orbia policies.

Health, Safety and Environment responsibilities

All employees have an important role in ensuring that health, safety and environment policies are implemented at all sites and communities where Orbia operates. Orbia employees must:

- Comply with all applicable health, safety and environment laws and regulations
- Stop work immediately working conditions are unsafe
- Report any incident promptly
- Complete all health, safety and environment training

4.3. Discrimination and Harassment

Preserving the dignity and integrity of employees and partners

In accordance with the laws where Orbia operates, all employees are offered equal opportunities with regards to hiring, compensation, training, development, and promotion. No one should be discriminated against on grounds of gender, marital status, age, religion, race, physical ability, political preference, social class or sexual orientation, or any other condition.

What does harassment mean?

Harassment means any inappropriate conduct or action by a person directed at an employee that offends or interferes with that employee's work performance or creates a hostile environment.

Orbia respects the rights, culture, diversity and dignity of all employees. The Company will not tolerate any form of discrimination directed at any individual or group.

Harassment or bullying of any type is strictly prohibited.

Orbia has the obligation to prevent and avoid the aforementioned conduct and invites all employees to report all incidents of discrimination, bullying or retaliation regardless of the identity or the position of the offending individual.

Any employee who witnesses a discriminatory action or conversation must inform the person expressing such discriminatory opinion or taking such discriminatory action that he or she is in violation of the Code of Ethics.

4.4. Diversity

Orbia values employee diversity as an important part of its success, and recognizes that having a diverse environment enhances the Company.

The Company aims to create an open environment with different ideas and perspectives, where employees have opportunities to perform at their best.

Orbia aims to accomplish this by:

- Acting in accordance with applicable legislation.
- Acting with courtesy, fairness and respect.
- Encouraging communication and rational debate.
- Encouraging cooperation.



5. Business Integrity

5.1. Fair Competition

5.1.1. Customer Relations

Strategic partners

For Orbia and its employees, customers are strategic partners. The Company supports their growth and development. Employees shall act in accordance with the highest standards of ethics and integrity in order to establish long lasting relationship with our customers.

Business practices shall comply with the provisions of the laws that regulate trade in the countries in which Orbia does business. Employees shall demonstrate fair and honest treatment in each transaction, providing the corresponding products and services at the highest level of quality, and performing all

commitments agreed upon. All employees who conduct business under terms different from those established by Orbia shall be in violation of the principles of this Code, in which case the Company reserves the right to apply disciplinary actions as deemed appropriate.

5.1.2. Competitor Relations

Fair and equitable conditions

Orbia competes in global markets based on the good reputation and quality of its products. Orbia does not permit employees to make false or misleading statements regarding competitors or their products and services. Any comparison made between Orbia products and those of its competitors must be accurate and supported by facts. No Orbia employee is permitted to use any illegal or unethical method to obtain information about competitors. This includes information misappropriation or theft or any attempt to induce the disclosure of information by employees and former employees of competitors.

Legally obtained information regarding the competition shall only be used in strict adherence to applicable regulations, and it shall only be disclosed to Orbia employees authorized to receive it. All employees holding such information shall maintain the confidentiality and secrecy required by law.

Orbia employees must consult the Legal Department or the legal counsel approved for each location before preparing or signing agreements or contracts that might entail violation of competition laws or restrictions to competition. All contracts must comply with this Code and current policies. Non-compliance with the provisions of this section will be considered a violation of the Code of Ethics.

Employees shall comply with this Code, applicable policies and competition or antitrust laws at all times; therefore:

- Employees may not hold talks or establish agreements with competitors in order to manipulate market prices.
- Employees may not hold talks or establish agreements with competitors in order to deliberately secure a dominant position in the market (for example, divide among themselves the market by customers or regions) nor by means of such talks or agreements may they inhibit new competitors from accessing the market or raw materials.

5.1.3. Supplier Relations

The basis of Orbia's supply chain

Orbia promotes compliance with this Code of Ethics among its suppliers in accordance with the existing legal framework.

It is the duty of all employees participating in the selection of, negotiation with and/or payment of suppliers to conduct themselves objectively on the basis of the best combination of conditions as regards price, quality, delivery and the characteristics of the products or services received or to be received.

- Employees shall not directly or indirectly accept or seek any benefit from existing or prospective suppliers. They are strictly prohibited from purchasing products or services under conditional terms that could be or appear to be extortion or manipulation of the supplier.
- Employees shall not directly or indirectly reach any agreement to exclude a given supplier. Employees shall not directly or indirectly reach any agreement with suppliers aimed excluding competitors from access to markets.

5.1.4. Distributor Relations

Orbia also promotes compliance with this Code of Ethics among its distributors in accordance with the existing legal framework.

- Orbia is committed to fostering competition and does not create or maintain any distributor to restrict or limit competition. Distributors are key business partners and their business activities must adhere to this Code of Ethics, Orbia policies and all applicable laws.
- All contracts with distributors shall be reviewed and approved by the Legal Department.

5.2. Anti-Bribery Measures

5.2.1. Gifts, Meals, Travel & Entertainment

Orbia has zero tolerance towards bribery or any form of corruption. The Company is committed to operating and doing business transparently, ensuring that we act with honesty and integrity in the marketplace. Orbia forbids the offering or acceptance of bribes or other unlawful payments as a way to get new business or to retain existing business.

Bribes can take many forms, including:

- Gifts
- Meals
- Travel
- Hospitality
- Entertainment
- Employment
- Anything of value

Particular caution should be exercised when dealing with government officials. Offering or receiving gifts, meals, travel or entertainment to/from government officials may be considered an infringement of anti-bribery and anti-corruption laws. You must obtain prior written permission from the Legal Department if you wish to give anything of value (including gifts, meals, travel or entertainment) to a Public Official, regardless of its value. Where there is any doubt as to whether a person is a Public Official, they should be treated as such unless the Chief Compliance Officer has confirmed otherwise.

Please follow Orbia policies before providing or accepting anything of value.

5.2.2. Political Contributions & Charitable Donations

Orbia representatives shall not contribute company money, time, property, facilities, gifts, meals, entertainment, or services to any politician, candidate or political action committee without the prior approval of the Orbia Legal VP and General Counsel.

Orbia expressly prohibits charitable donations if they are in any way intended to improperly influence an official action or to obtain or attempt to attain an improper competitive advantage for Orbia.

Think Before You Act

Before accepting or offering gifts, meals, travel or entertainment, think about the situation:

- Does it comply with Orbia's Code of Ethics and policies?
- Does the action legitimately support Orbia's interests?
- Is the amount reasonable?
- Would it embarrass you or Orbia if details were published on the front page of the local newspaper?



5.2.3. Facilitation Payments

As part of the Company's zero-tolerance approach to bribery and corruption, Orbia prohibits any facilitation payment.

Facilitation payments are payments to government officials to expedite or facilitate routine governmental actions that involve non-discretionary acts.

Some examples of facilitation payments could include a small amount of money paid to:

- Complete the routine processing of a travel visa.
- Obtain a government license.
- Obtain the provision of electrical power.
- Obtain the provision of standard police protection. Expedite a shipment from customs.

5.3. Conflicts of Interest

Conflicts of interest might represent a form of corruption if not addressed properly, and might have a negative effect on the transparency, integrity, and good faith that should characterize Orbia's business relations.

All Orbia employees and business partners must avoid any and all situations that result in, or could result in, a conflict between personal interests and those of Orbia. Most conflicts of interest can either be avoided entirely or resolved easily if they are properly disclosed to Orbia.

5.3.1. Outside Activity

Working outside of Orbia or receiving compensation for services performed outside of employment with Orbia may be acceptable in some circumstances, as long as it does not interfere with an employee's responsibilities to Orbia. Employees may not engage directly or indirectly in any conduct which is disloyal, disruptive, competitive or damaging to Orbia and should not accept any employment relationship or compensation from any organization that does business with Orbia without prior approval from the Company.

Employees may not use company assets in outside work for personal gain.

Conflict of Interests

Conflicts of Interest might arise in any professional situation that involves relatives, including in-laws, up to the fourth degree: i.e. father and mother; sons and daughters; brothers and sisters; uncles and aunts; grandparents; cousins; nephews; grandchildren; brothers- and sisters-in-law, their children, etc.

5.3.2. Friends and Family

Relatives of Orbia employees may work for Orbia provided that this relationship does not create a conflict of interest, which can include situations where one employee has influence over a friend or a relative's hiring, compensation or discipline. Direct/indirect subordinate relationships between family members are prohibited.

In the event that an employee should become aware of the fact that a family member or friend is an employee or the owner of a company wishing to become a supplier or customer of Orbia, the Orbia employee may not participate in or influence negotiations or the making of the decision to purchase/sell.

5.3.3. Financial Investment

Employees may not hold any direct or indirect significant financial interests in Orbia's competitors, customers, distributors or suppliers that could place them in a conflict of interest position.



5.4. Anti-Money Laundering Measures

Orbia is committed to preventing the risk of being used by money launderers to make the proceeds of criminal activity appear as if they came from legitimate sources.

Orbia will comply with all applicable anti-money laundering laws and will never knowingly participate in a scheme to launder money or under-report suspected money laundering or terrorist financing situations. Furthermore, the Company will take reasonable steps to reduce the chances of being used to assist in money laundering. Orbia will not tolerate "willful ignorance" of money laundering or financing of terrorist activity.

Any of the following situations must be immediately reported to the Legal Department:

- Payments made in different currencies to those indicated on the invoice.
- Payments in cash or a cash equivalent.
- Payments made by a third party that is not part of the contract or from an account that is not the normal business relationship account.
- Requests to make over-payments.

Employees shall at all times be alert and report any unusual or suspicious activity and complete all required anti-money laundering training sessions on a timely basis.

What is Money Laundering?

Money Laundering is the process by which illegal funds from individual or entities are transferred through the financial system in an attempt to hide their criminal origins.

Involvement with such criminal activity would seriously impact Orbia's reputation and could expose the Company to severe sanctions.

5.5. Trade Compliance

Trade Sanctions and Political and Economic Boycotts

Orbia is committed to compliance with all applicable international trade laws and regulations, including those governing the import and export of goods, software, technology, technical data and services across national borders, and those regulating boycotts and economic sanctions.

Trade controls on the import and exports of goods, services and data may apply to any import or export activity, including transmission of electronic data.

Key Principles

Orbia, as the exporter, must determine whether an export requires a license, permit, authorization or registration. To make that determination, Orbia employees must consider the following questions:

- **What** am I exporting?
- **Where** am I exporting to?
- **Who** will receive the item or technology?
- **What** will the item or technology ultimately be used for?
- Are there any **red flag indicators** (such as reluctance to provide end-use information; atypical payment/delivery terms; order of products which seem inappropriate to the customer's business, etc.)



Orbia might also be subject to international government rules that restrict it from directly or indirectly engaging in trade with certain countries, entities, vessels, and persons. As a multinational corporation, the Company is required to uphold the appropriate boycotts and sanctions.

International laws related to trade sanctions and boycotts are complex. Please seek assistance from Orbia's Legal department.

5.6. Data Protection

Orbia is committed to complying with the highest standards and laws regarding data protection in each part of the world in which it operates. Different countries in which Orbia operates have different data privacy laws that may apply to our processing of personal data.

The Company and its subsidiaries are deeply committed to ensuring that it processes personal data in its possession or control in a manner that provides a consistent and adequate level of protection.

Orbia processes personal data relating to (but not limited to): employees, job applicants, customers and vendors (including potential customers and vendors). Where Orbia processes personal

data, data privacy laws will apply. Employees are responsible for actively supporting a culture of compliance with data privacy laws and must:

- Ensure that team members are aware of the importance of data privacy law compliance.
- Ensure that team members understand their own role in ensuring that we comply with data privacy law.
- Ensure that team members understand how other policies relate to this Policy and that in the case of doubt to contact the Legal Department.

Data Protection Integrity

Data Protection Integrity is the principle that must be applied to all personal data processes, collection, use and protection of personal information in connection with business.

Orbia only collects and uses personal information when needed for **legitimate business purposes**.

5.7. Shareholder Relations

Responsible business management

Orbia wishes to maintain and strengthen the confidence and trust that its shareholders and investors have placed in the Company. Orbia is fully committed to communicating reliable and complete information regarding company financial performance in a timely manner. In addition, the Company demands that its employees ensure, within the scope of their responsibility, that financial records are aligned with the Generally Accepted Accounting Principles and with the

internal control guidelines issued by the Company, thus ensuring that the reports, communications, and documents subject to review by competent authorities contain real, accurate and complete information. The making of false accounting entries; the distortion or alteration of transactions; and the use of Company funds or assets for purposes other than those set forth in Orbia policies are strictly prohibited.

Orbia executives and employees are committed to protecting and optimizing the value of the investment through the responsible use of the organization's assets and the observance of the highest standards of legal and ethical conduct in all business activities and transactions they perform.

6. Financial Integrity

6.1. Accounting and Record-Keeping

Orbia is committed to maintaining accurate and complete records of all financial transactions. In particular, Orbia requires:

- Keeping books and records reflecting accurately and fairly all transactions and asset disposition of Orbia in reasonable detail.
- Developing and maintaining a system of internal accounting controls including periodic audits.

To comply with local and international legislation, it is extremely important that Orbia's books correctly reflect the true nature of the respective transaction in conformity with applicable accounting standards. As a result, the Company prohibits any "off the book" transactions or secret accounts.

Financial Integrity

Financial Integrity must rule all financial transactions and records. This principle is reflected in daily work when:

- The information contained in Orbia records is truthful, accurate, understandable, and properly managed
- Orbia keeps true and accurate records of all financial transactions
- Company property or records are not altered, destroyed or removed unless authorized
- Orbia assets are adequately safeguarded

6.2. Manipulation or distortion of financial information

Manipulation of accounting records or distortion of financial statements is strictly prohibited. Failure to disclose accounting or management errors is also strictly prohibited.

Financial Integrity

Always:

- Ensure that all transactions, assets and liabilities have been properly recorded on a timely basis
- Accurately and rigorously maintain non-financial records (personnel files, environmental documentation safety records and statistics)

Never:

- Obtain or use company financial resources for personal use or benefit
- Make entries in Orbia's records that distort the true nature of the transaction



6.3. Insider Trading

Orbia is committed to maintaining a fair market for buying and selling company stocks. In the course of your work at Orbia, you may learn material non-public information about Orbia or other companies that could affect a decision whether or not to buy, sell or hold shares. The law prohibits all employees from buying and selling Orbia stocks or any other kind of public security based on inside confidential information. It is also illegal and unethical to provide such information about Orbia to other

individuals or companies so that they may gain. Employees are also prohibited from trading in stock or other securities of customers and suppliers based on inside information.

Trading shares while possessing non-public information is a violation of insider trading laws.

7. Protection and Proper use of Assets

Responsible administration of Orbia's assets

All Orbia assets shall be used correctly and for business purposes only. All employees are responsible for the appropriate use, care, and custody of all Orbia assets and for loss prevention, misuse, theft, avoiding damage and sabotage. Use of Company assets for personal purposes is prohibited unless a specific exception applies.

Assets assigned directly to employees or in the custody thereof shall be used responsibly and exclusively for the performance of duties at Orbia.

Non-compliance with the provisions of this section will be considered a violation of the Code of Ethics.

What are Orbia assets?

Orbia owns different types of assets, including all the properties and sites used to conduct business. Some examples are:

- Land, facilities, vehicles, buildings, equipment, and tools.
- Computers, PCs, mobile phones.
- Company credit cards.

8. Sustainability

Orbia leads and supports value chains that work together responsibly to build a sustainable world. The Company's business strategy aims to ensure a profitable long-term business performance,

while optimizing the use of natural resources, to do more with less, promoting safe and valuable product development, investing in our people and developing the communities where Orbia operates.

9. Questions and complaints regarding violations of the Code of Ethics

Promoting an ethical culture at Orbia

Any employee who learns of or suspects a violation of the Code of Ethics has the obligation to immediately report it through the channels established in this section.

Reported cases will receive a prompt, professional, and confidential response. To this end, several communication mechanisms have been established so that employees are able to report violations to the Code of Ethics or to report misconduct within the organization.

All allegations will be investigated in adherence with the highest ethical standards, with transparency and impartiality.

The following alternatives are offered as primary channels of raising a concern:

- Ethics Helpline (Telephone-line and website. These channels are available on the Orbia website or the **orbia comm.unity** hub)
- Ethics & Compliance at ethics@orbia.com
- Internal Audit
- Human Resources
- Legal Department
- Your manager or other trusted manager

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