



**Code of Conduct**

## Mission

Render integral legal services with the highest professional and ethical standards, aiming to work with the highest efficiency, in the less possible time and with minimum stress for our clients

## Vision

Begin a law firm leader in the Mexican market and a reference for international law firms

## Values

Professionalism

Loyalty

Ethics

Responsibility

Transparency

Honesty

Confidentiality

*The price of  
success is hard  
work, dedication  
and determination*

*—Vince Lombardi*



## Code of Conduct

For **Kroy Abogados S.C.**, integrity, honesty and fair treatment and full compliance with all applicable laws are the grounds of our professional practice. Living our corporate values achieves a continuous commitment of full quality and corporate responsibility in our services.

This Code of Business Conduct specifies the Corporate Principles of our firm and contributes to their continuous implementation, establishing certain essential non-negotiable rules of behavior.

The nature of this Code does not intend to foresee all possible situations that may arise. Its purpose is to provide a reference framework regarding any situation that could be foreign to our values. Our colleagues must feel free to request counsel if there is any doubt regarding this code (open door policy), any policy or procedure implemented in our law firm, assuming each colleague full responsibility to “do what’s right”.

Our colleagues must guide themselves by the following basic principles:

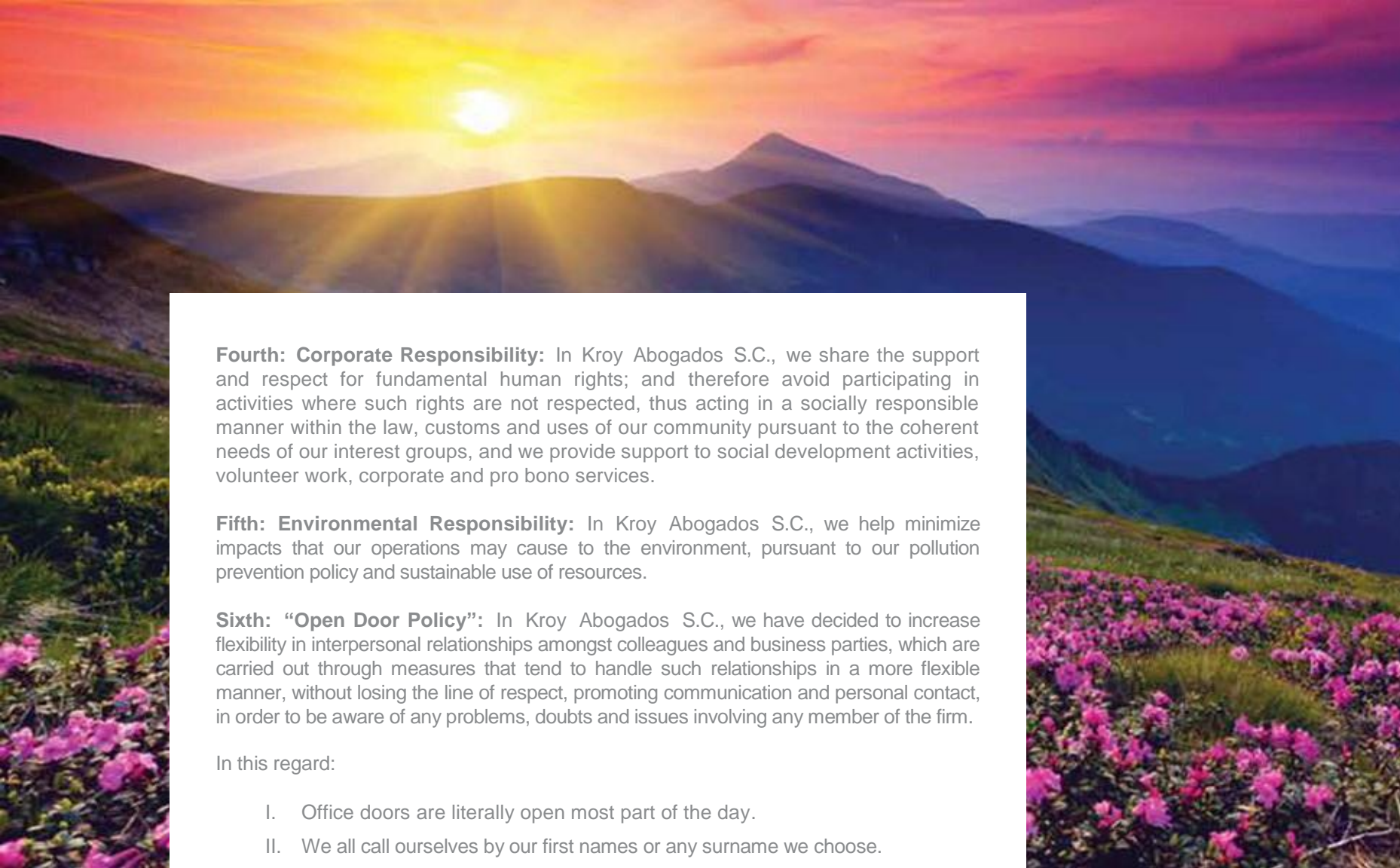
- I. Always comply with the Responsibility Policy, the Code of Ethics, as well as with the other policies adopted by Kroy Abogados, S.C.
- II. Avoid any behavior that could damage the reputation of our firm or its members.
- III. Act in a professional, ethical and legal manner before any circumstance.
- IV. Prioritize human rights in any of our activities.

This code applies to all partners, counsel or attorneys, law clerks and associates of Kroy Abogados, S.C. in accordance with the following:

**First: Compliance with Laws, Standards and Regulations:** Kroy Abogados S.C. is engaged in complying with all laws and regulations, as well as with internal rules and standards, as applicable in a certain situation.

**Second: Conflicts of Interest:** May arise when any member of the firm, independently, breaches the standards and policies of the firm or client, in this case, said colleague must be transparent and make it known in writing to its supervisor immediately, the foregoing in order to clarify the situation and apply any actions needed to avoid affecting any interest involved between the colleague, the firm, the clients and/or the implied institutions. We must not incur in situations where our personal or family interests may conflict with the interests of Kroy Abogados S.C.

**Third: Handling Privileged Information.** In Kroy Abogados S.C., all members have access to the legal, corporate and financial information of the firm, and of its clients, due to the nature of our business, therefore, considering the personal data protection law in force, the criminal laws and our code of ethics, such information must not be used for personal purposes of our colleagues and must be kept in strict confidence, both said information as well as those quality management system and work methodologies, since in an event of breach a case of trust abuse may occur.



**Fourth: Corporate Responsibility:** In Kroy Abogados S.C., we share the support and respect for fundamental human rights; and therefore avoid participating in activities where such rights are not respected, thus acting in a socially responsible manner within the law, customs and uses of our community pursuant to the coherent needs of our interest groups, and we provide support to social development activities, volunteer work, corporate and pro bono services.

**Fifth: Environmental Responsibility:** In Kroy Abogados S.C., we help minimize impacts that our operations may cause to the environment, pursuant to our pollution prevention policy and sustainable use of resources.

**Sixth: “Open Door Policy”:** In Kroy Abogados S.C., we have decided to increase flexibility in interpersonal relationships amongst colleagues and business parties, which are carried out through measures that tend to handle such relationships in a more flexible manner, without losing the line of respect, promoting communication and personal contact, in order to be aware of any problems, doubts and issues involving any member of the firm.

In this regard:

- I. Office doors are literally open most part of the day.
- II. We all call ourselves by our first names or any surname we choose.
- III. Any employee may speak or set up a meeting or else send an email to any member without any retaliation.

**Seventh: Bribe and Corruption:** In Kroy Abogados S.C., no member of our firm shall, directly or through third parties, offer or promise a personal, financial or improper favor, or otherwise, in order to obtain or procure business or any other advantage from a third party, whether of the public or private sector. Our colleagues must not accept such advantage in exchange for a preferential deal from a third party, and shall abstain from carrying out any activity or behavior that could give rise to the appearance or suspicion of such behavior or to an attempt thereof. The foregoing may not only derive in the application of disciplinary measures, but also in the filing of criminal lawsuits. Improper benefits may include anything of value for the recipient, and for this control we handle ethically and professionally the whistleblower channel of [info@kroy.com.mx](mailto:info@kroy.com.mx).

**Eighth: Gender Equality and Discrimination:** In Kroy Abogados S.C., we are committed to promoting equal opportunities between men and women, allowing access to employment without discrimination, as well as to establish the necessary measures to prevent harassment and/or labor violence or any inappropriate behavior, promoting a healthy environment in harmonious working conditions. In this context, we promote and develop permanent and sustainable measures, aimed to reduce gender gaps to achieve substantive equality between men and women as well as non-discrimination, non-violence, which for us are legal principles, commitments and mandates, which we have adopted as transversal axes of treatment in our law firm. We do not tolerate any manner of discrimination or harassment in the workplace.

**Ninth: Working tools and their use:** In Kroy Abogados S.C., we promote the proper use of working facilities and tools to guarantee preservation and common harmony:

- I. The staff shall be responsible for its workplace; which must always appear clean and in proper order.
- II. Only the consumption of water, coffee and a snack is permitted in the workplace, provided the latter does not affect the working area and the information connected with its activities.

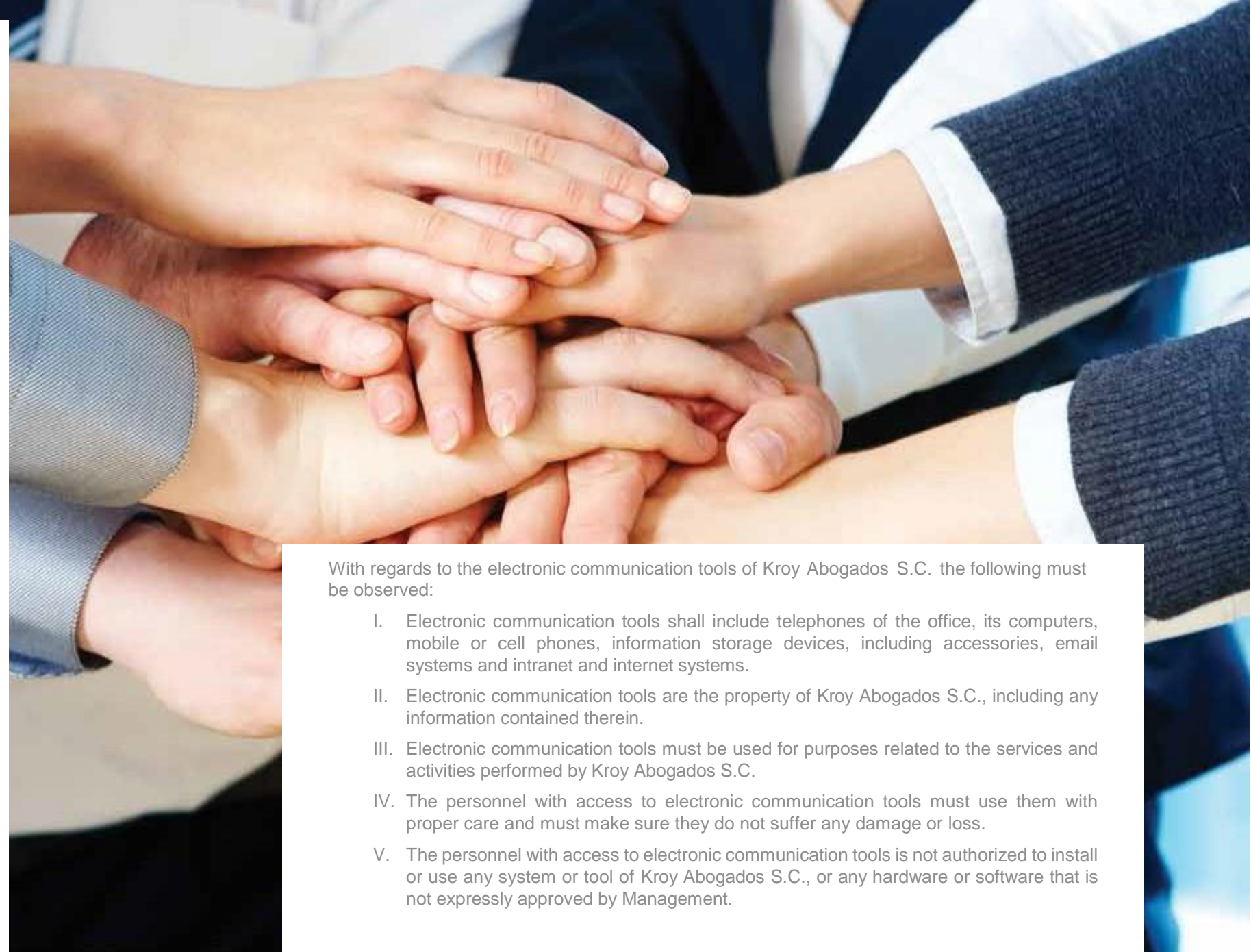
As an exception and prior approval of a partner, the consumption of alcoholic beverages by virtue of a celebration or commemoration event is allowed, provided it is not consumed during working hours and maintaining at all times the required measure and responsibility.

- III. The staff shall always be responsible for the lights and energy source of its workplace, which must be disconnected when unused.

- IV. Before retiring from the common areas the staff must verify that the lights, computer equipment, printers and air conditioners or the work place, if any, are turned off.
- V. In the printing and copying area, the staff shall be responsible from withdrawing the documentation as well as any garbage that is generated. It is forbidden to print unnecessary documents, as well as documents that due to their size increase the wearing of the printing equipment (i.e. laws, complete books, etc.)
- VI. When the meeting room is no longer used, the personnel must make sure that the chairs are left in their proper place and that the electric switches are turned off, and must notify the cleaning personnel so that it may clean such space.
- VII. Replace unused material and keep in good order the material and instruments provided, not being responsible for the wear and tear derived from time except if due to misuse and carelessness.
- VIII. Abstain from using work tools, equipment and material for anything other than their intended use.
- IX. The last person who leaves the offices at the end of the work day must activate the security or alarm systems.

In the lunch room area the policies are the following:

- I. Any food kept in the refrigerator must be kept in plastic containers correctly sealed to avoid contamination between produce; without being able to keep lunch boxes, bags or containers in which the food is kept.
- II. Such containers must be withdrawn after meal time and may not be stored more than 24 hours in the refrigerator.  
Any food residue that is found in the refrigerator after the permitted time shall be withdrawn and deposited in the trash without exception.
- III. The area where food is consumed must remain clean after being used.
- IV. Any tools used must be cleaned and placed in the place where they were taken.
- V. The microwave must only be used for plastic containers.
- VI. The general furniture must be used with care in its entirety.



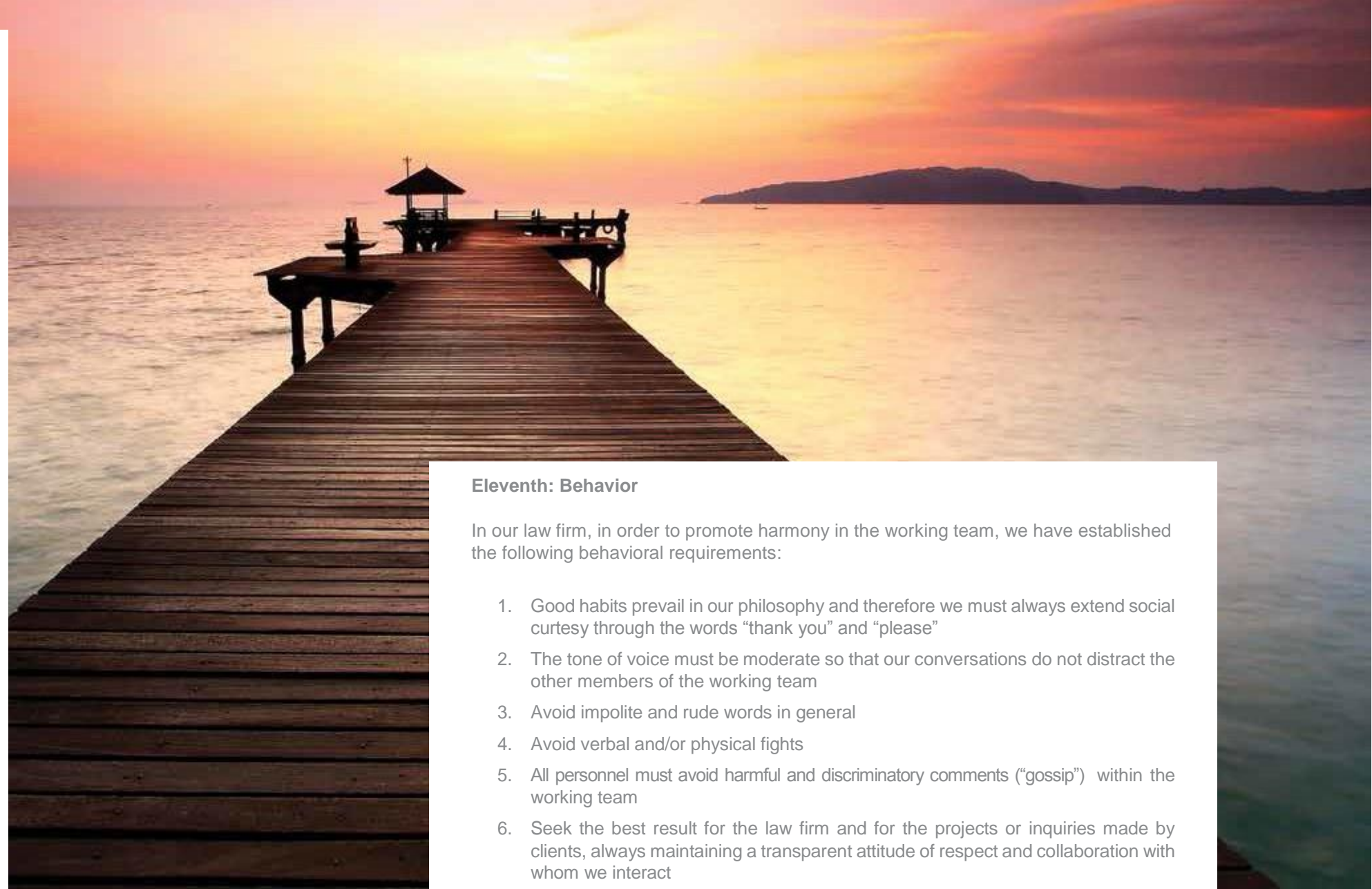
With regards to the electronic communication tools of Kroy Abogados S.C. the following must be observed:

- I. Electronic communication tools shall include telephones of the office, its computers, mobile or cell phones, information storage devices, including accessories, email systems and intranet and internet systems.
- II. Electronic communication tools are the property of Kroy Abogados S.C., including any information contained therein.
- III. Electronic communication tools must be used for purposes related to the services and activities performed by Kroy Abogados S.C.
- IV. The personnel with access to electronic communication tools must use them with proper care and must make sure they do not suffer any damage or loss.
- V. The personnel with access to electronic communication tools is not authorized to install or use any system or tool of Kroy Abogados S.C., or any hardware or software that is not expressly approved by Management.

**Tenth: Dress Code:** In Kroy Abogados S.C. we take care of our image, and an important part thereof is the presence of our colleagues before the outside world, we therefore have adopted the following guidelines:

All staff must go to work in office hours with executive clothing avoiding wearing:

1. Jeans or similar apparel, except for the specified days when it is allowed
2. Tennis shoes and flats (in the case of women) and all kinds of boots, in the case of men; the foregoing unless medically prescribed
3. Sports apparel such as pants
4. Shorts
5. Spandex, leggings or similar
6. Tops and strapless shirts or blouses
7. Sports and short sleeved shirts, except with the express authorization from Management
8. Political advertisement shirts
9. Sandals or any uncovered footwear
10. Caps or hats
11. Flashy clothes due to color or design
12. Female staff must avoid excessive makeup
13. All personnel must care for its personal hygiene such as: daily bath, clean fingernails and clean shoes
14. Always avoid dirty, soiled, wrinkled or worn out clothes
15. Male personnel must always show their mustache or beard duly groomed
16. Male personnel from Monday through Friday must attend with full suit in somber colors and on Friday with casual clothes ("business casual")
17. Female personnel must attend with executive clothing, except of Fridays when casual clothing is allowed ("business casual")
18. All personnel must avoid visible tattoos and piercings in visible parts of the body



#### **Eleventh: Behavior**

In our law firm, in order to promote harmony in the working team, we have established the following behavioral requirements:

1. Good habits prevail in our philosophy and therefore we must always extend social courtesy through the words "thank you" and "please"
2. The tone of voice must be moderate so that our conversations do not distract the other members of the working team
3. Avoid impolite and rude words in general
4. Avoid verbal and/or physical fights
5. All personnel must avoid harmful and discriminatory comments ("gossip") within the working team
6. Seek the best result for the law firm and for the projects or inquiries made by clients, always maintaining a transparent attitude of respect and collaboration with whom we interact



7. Perform our duties with an entrepreneurial spirit, overcoming challenges and seeking to protect the firm's interests
8. Exercise our duties efficiently, eliminating situations that lead to mistakes or delays in the provision of our services
9. Avoid damaging the reputation of any member of the firm through preconceptions, false testimonies, ungrounded information or otherwise
10. Request assistance from other members of the firm when we do not consider ourselves capable to execute any task, in order to obtain the means to overcome such limitations
11. Maintained informed clients and suppliers who expect a solution on the actions that are being performed
12. Provide help when needed in the event of a casualty, accident or any similar situation
13. Participate in the corresponding civil protection program
14. Give notice of any contagious disease upon having knowledge thereof
15. Avoid any act that endangers the personal and collective safety
16. Miss work without a just cause or prior permission
17. Extract materials or equipment from the firm for personal reasons
18. Attend to work in a drunken state or under the influence of any drug or narcotic except by medical prescription and, in such case, the colleague must notify his/her supervisor
19. Abstain from bringing weapons or sharp objects
20. Abstain from using information obtained as a result of our duties or contributions for personal gain, for relatives or third parties
21. Avoid the excessive use of the personal phone or any smartphone as well as of personal social networks
22. Avoid entering meetings with cell phones unless strictly necessary according to the project or inquiry

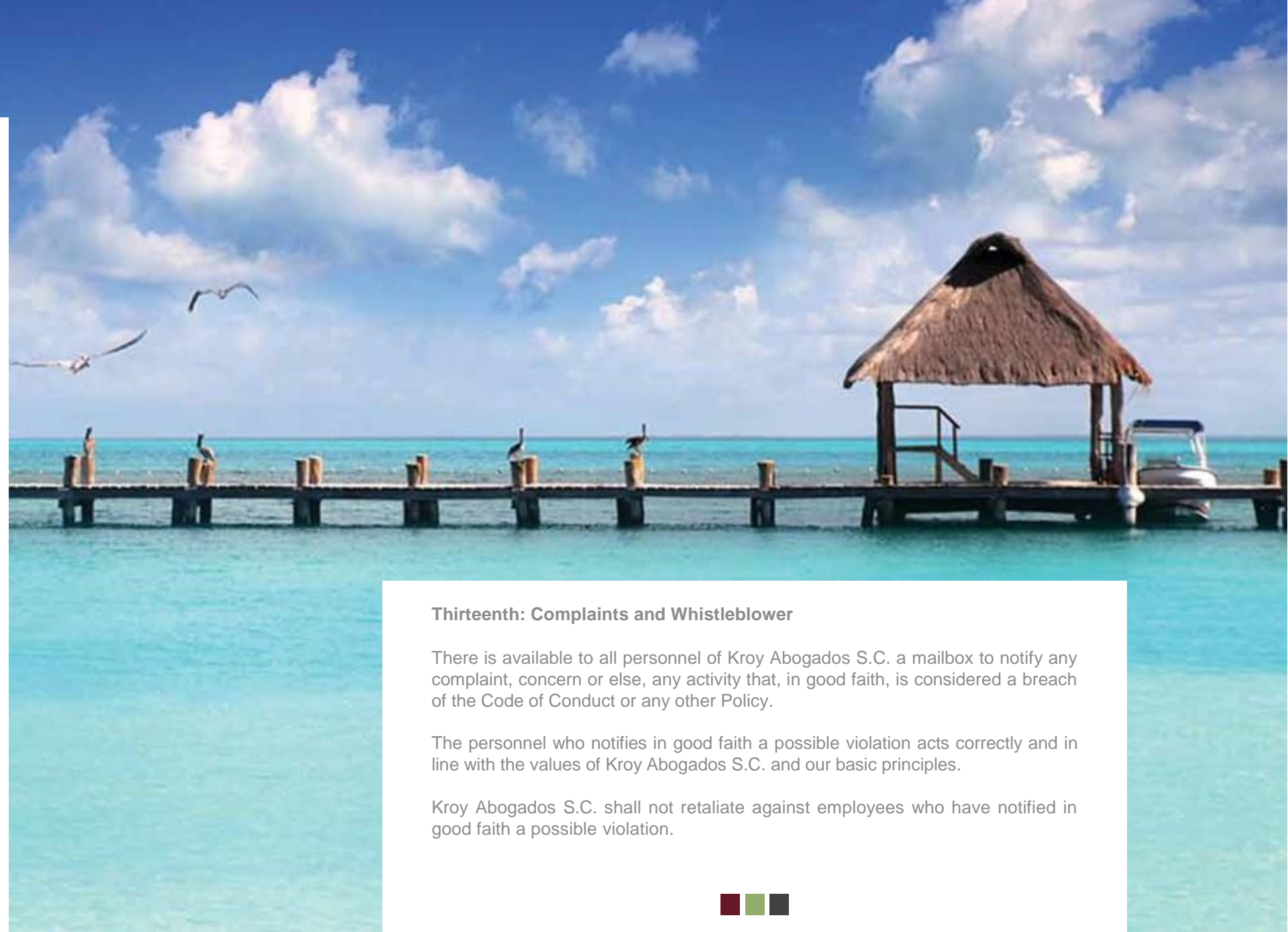
## Twelfth: Style and Communication

In order to standardize communication and style, we have established the following guidelines:

1. It is our responsibility to make sure that all of our communications and emails always have the electronic signature identifying the law firm and our title.
2. It is always advisable to confirm the reception of emails.
3. Before sending an email verify the spelling, margins and other format aspects.
4. Verify the use of captioned and lower case letters.
5. Always identify in emails to whom it is addressed and those who are only copied for information.
6. It is mandatory to acknowledge receipt of any message or email received.
7. If a phone call is received from any client and/or supplier and is unanswered it is the obligation of the personnel of Kroy Abogados S.C. to return the call within the following two hours at the latest.

Each employee is responsible for guaranteeing full compliance with each and all of the provisions of this Code and, if necessary, to seek help from its immediate supervisor to guarantee the highest standards of integrity.

Any breach of this Code may trigger the application of disciplinary measures, including a possible discharge and, if applicable, the filing of any legal actions or the application of penalties including of a criminal nature, if the case may be.



## Thirteenth: Complaints and Whistleblower

There is available to all personnel of Kroy Abogados S.C. a mailbox to notify any complaint, concern or else, any activity that, in good faith, is considered a breach of the Code of Conduct or any other Policy.

The personnel who notifies in good faith a possible violation acts correctly and in line with the values of Kroy Abogados S.C. and our basic principles.

Kroy Abogados S.C. shall not retaliate against employees who have notified in good faith a possible violation.







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