



**Code of Ethics**

## 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

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

## Values

Professionalism  
Loyalty  
Ethics  
Responsibility  
Transparency  
Honesty  
Confidentiality

*Try not to be a  
man of success,  
but rather try to  
become a man of  
value*

*—Albert Einstein.*

# Code of Ethics

1. In Kroy Abogados S.C., we consider integrity, honesty, equality and congruence as the highest values that distinguish us.

Complying with the provisions of this code shall always give us the satisfaction of having acted loyally with our Firm and with our Interest Groups, in a clear manner, in an environment of trust, honesty and cordiality in all aspects of our lives, both on a personal and on a professional level.

2. Kroy Abogados S.C., complies with the following:

**Mission:**

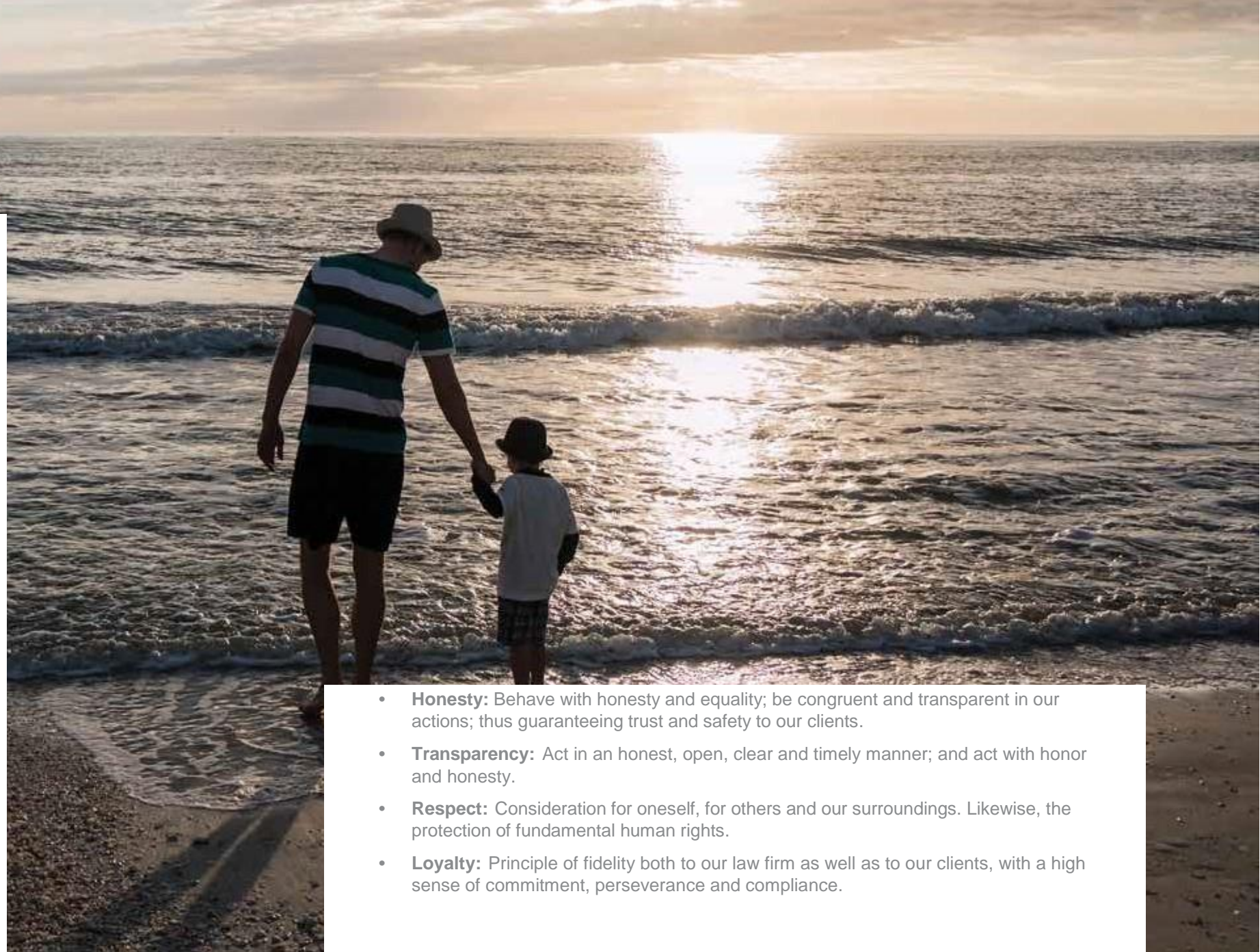
“Render integral legal services with the highest professional and ethical standards, aiming to work with the highest efficiency, in the less possible time and with minimum stress for our clients”.

**Vision:**

“Being a law firm leader in the Mexican market and a reference for international law firms, as well as contribute to a sustainable development”.

**Corporate Values:**

- **Professionalism:** The development of our professional activity, both within the legal scope as well as in the support areas thereof with full commitment, respect, quality, objectivity, courtesy, honesty, responsibility and efficiency according to the specific formation and experience of each member, and following the socially acceptable standards.
- **Responsibility:** Assume the consequences of our actions. Comply with the obligations undertaken, whether through an agreement or through our word given to any person.



- **Honesty:** Behave with honesty and equality; be congruent and transparent in our actions; thus guaranteeing trust and safety to our clients.
- **Transparency:** Act in an honest, open, clear and timely manner; and act with honor and honesty.
- **Respect:** Consideration for oneself, for others and our surroundings. Likewise, the protection of fundamental human rights.
- **Loyalty:** Principle of fidelity both to our law firm as well as to our clients, with a high sense of commitment, perseverance and compliance.

3. All members of Kroy Abogados S.C. must remain firm with the principle of working against corruption in all of its forms and in all scopes of our activities. Therefore:

Any person, employee or entity associated with Kroy Abogados S.C., shall not offer, pay, promise, authorize or receive bribes, incentives or other payment or benefit, from any person, whether an individual or entity, with the purpose of:

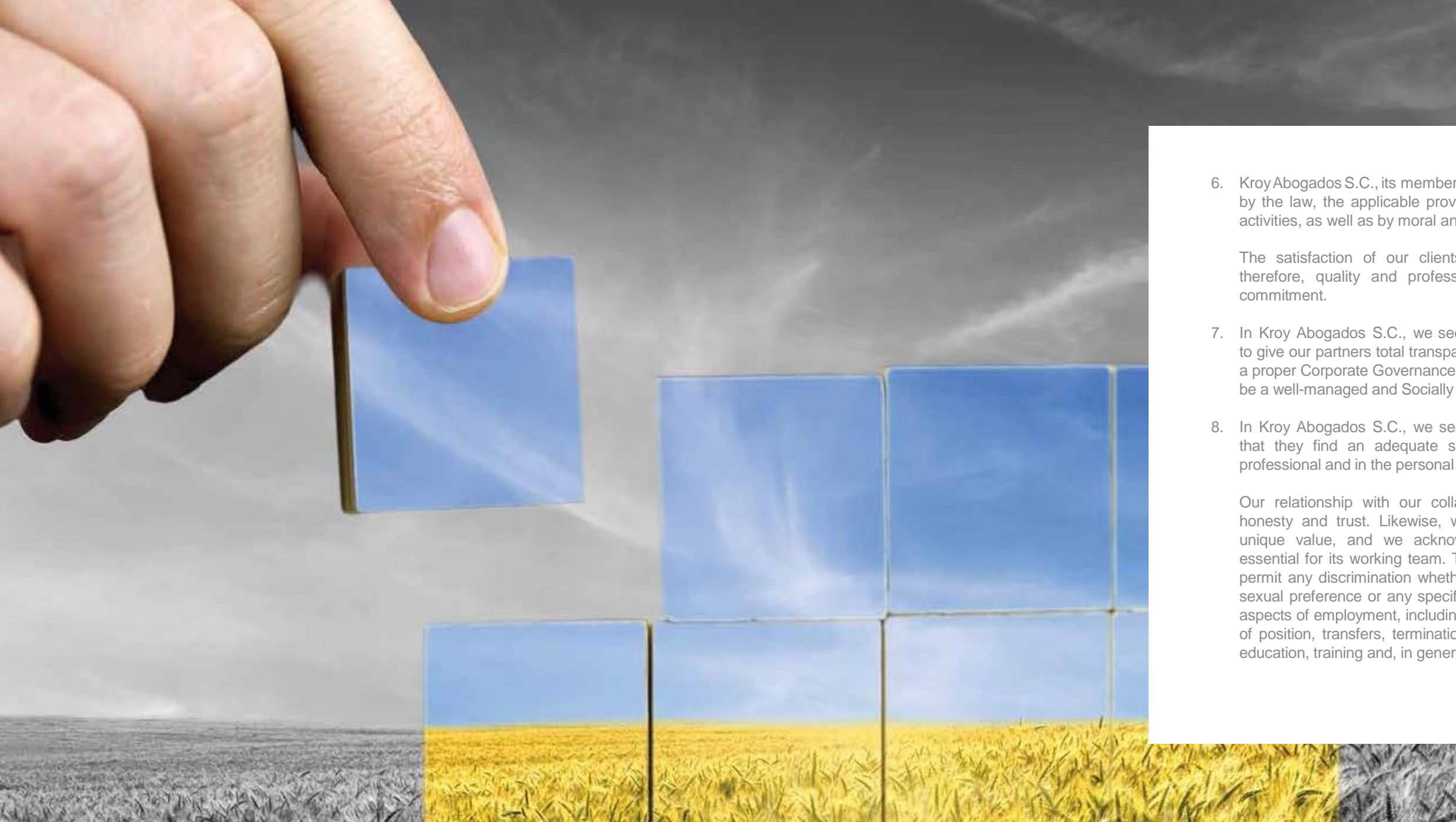
- a. Influencing any act or decision.
- b. Inducing a third party to commit or omit any action that means a breach of its duties.
- c. Secure any improper advantage.

Kroy Abogados S.C., forbids all people to act in its name, directly or indirectly, to perform or receive undue payments. Undue payments are those received or performed to pay bribes or to give, offer or promise money or any other thing of value to any person, including government officials, to unduly influence any act or decision of a certain person, or otherwise obtain an improper benefit for the company.

4. The members of Kroy Abogados S.C., are committed to perform an efficient management of resources, identifying the specific needs of each work area or activity, in order to avoid fraud, unnecessary or excessive expense, wasteful spending and the deviation of funds to personal interests or to interests other than those of the company.
5. Kroy Abogados S.C., allows giving promotional gifts to third parties, vendors or clients. Likewise, it approves the reception of promotional gifts from third parties, vendors or clients. However, these gifts must consist in a curtesy detail with the sole intention of showing appreciation for the attention and consideration towards the recipient. Gifts and presents must not represent an economic effort for the company or a possible benefit for the recipient. Likewise, gifts received must be symbolic and the consequence of a relationship or trust or friendship, preserving the fairness and professionalism and representing equality among all vendors or clients.

No gifts may be given in the name of Kroy Abogados S.C., without the proper approval of the Management Board.





6. Kroy Abogados S.C., its members and its Management Board are governed by the law, the applicable provisions in force in all of its procedures and activities, as well as by moral and high standards of conduct.

The satisfaction of our clients is essential for Kroy Abogados S.C., therefore, quality and professionalism in our services are our main commitment.

7. In Kroy Abogados S.C., we seek to establish the best corporate practices to give our partners total transparency and certainty. We are convinced that a proper Corporate Governance strengthens the mandate of the Partners to be a well-managed and Socially Responsible Company.

8. In Kroy Abogados S.C., we seek that all collaborators are respected and that they find an adequate space for their development, both in the professional and in the personal levels.

Our relationship with our collaborators is based on respect, fairness, honesty and trust. Likewise, we acknowledge that each person has a unique value, and we acknowledge that its individual contribution is essential for its working team. Therefore, we respect them and we do not permit any discrimination whether due to age, gender, religion, sex, race, sexual preference or any specific particularity. This provision applies to all aspects of employment, including recruitment, selection, promotion, change of position, transfers, termination of the labor relationship, compensation, education, training and, in general, all working conditions.

9. We encourage and promote participation with the members of the family in collective activities, where we seek participation and integration thereof.

Breastfeeding times and periods are respected and the participation of the parents in the education of their children is encouraged.

Direct family and couples of our collaborators may be hired as employees or consultants only in the event their appointment is based on their qualifications, performance, competencies and experience, and provided there is no direct or indirect labor dependency between the employee and its family member of partner.

10. We value and protect our confidential information and that of third parties, vendors and clients.

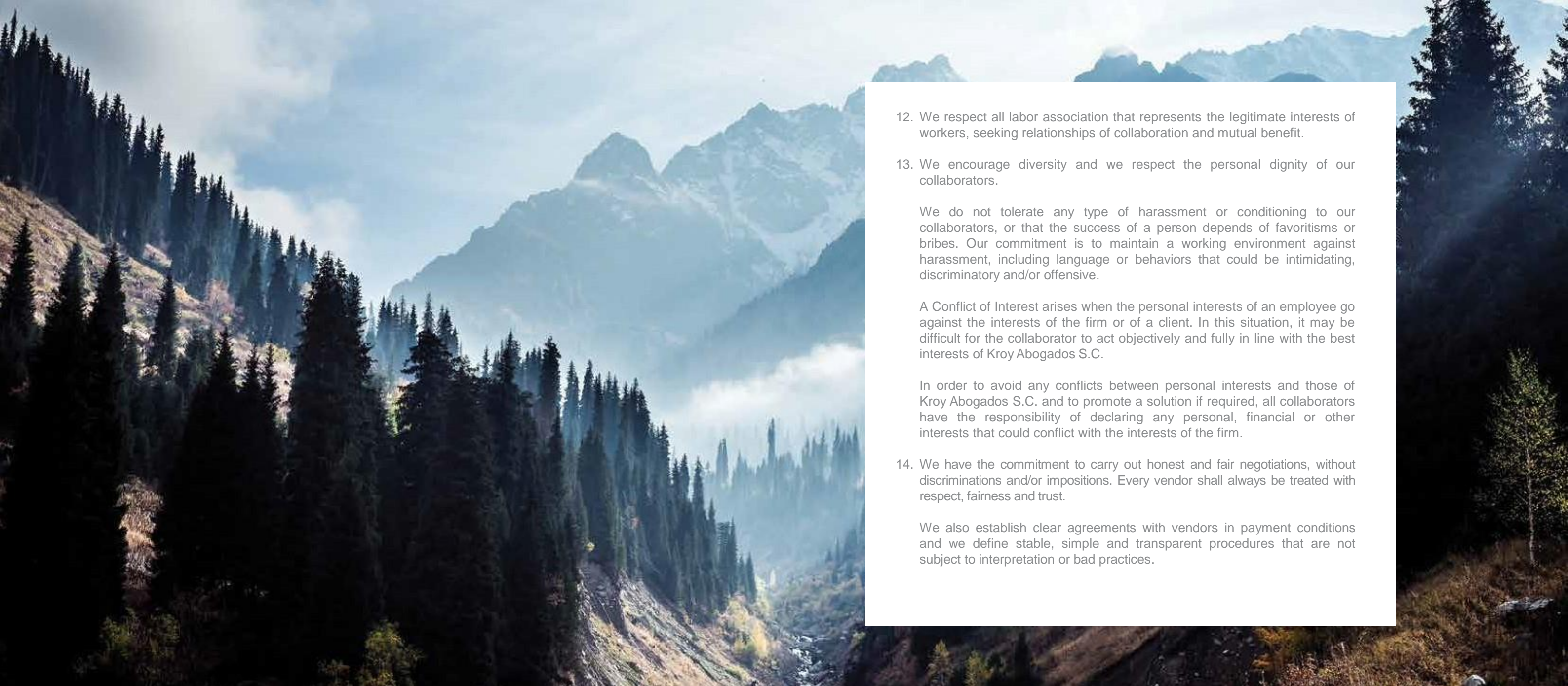
In Kroy Abogados S.C., we use the information to which we have access by virtue of the provision of our services in a responsible manner, keeping at all times the confidentiality and safety of the information, as well as the intellectual property of the company or of our clients.

11. We profoundly appreciate and respect the life and health of all of our collaborators.

Physical integrity of our personnel has priority over the efficiency in the operation and results.

We therefore commit to provide a safe working environment and with the necessary equipment or instruments to perform their activities. Likewise, we commit to continuously generate a culture of care to our health and the environment.





12. We respect all labor association that represents the legitimate interests of workers, seeking relationships of collaboration and mutual benefit.

13. We encourage diversity and we respect the personal dignity of our collaborators.

We do not tolerate any type of harassment or conditioning to our collaborators, or that the success of a person depends of favoritisms or bribes. Our commitment is to maintain a working environment against harassment, including language or behaviors that could be intimidating, discriminatory and/or offensive.

A Conflict of Interest arises when the personal interests of an employee go against the interests of the firm or of a client. In this situation, it may be difficult for the collaborator to act objectively and fully in line with the best interests of Kroy Abogados S.C.

In order to avoid any conflicts between personal interests and those of Kroy Abogados S.C. and to promote a solution if required, all collaborators have the responsibility of declaring any personal, financial or other interests that could conflict with the interests of the firm.

14. We have the commitment to carry out honest and fair negotiations, without discriminations and/or impositions. Every vendor shall always be treated with respect, fairness and trust.

We also establish clear agreements with vendors in payment conditions and we define stable, simple and transparent procedures that are not subject to interpretation or bad practices.

15. By developing and using a governance structure, we promote an ethical and transparent behavior within the company, in its decision-making and interaction with its surroundings, adopting and applying rules of ethical behavior adequate to our activities and objectives, always aligned with the applicable rules and standards.

16. We keep informed of the applicable laws in force in order to avoid incurring in any violation or lack of professionalism.

We acknowledge that our reason for being is the company where we participate, and it is such company to whom we owe and for whom we work.

17. In Kroy Abogados S.C. we are committed to the care of the environment and natural resources, as well as to the respect of the welfare of animals.

The guidelines established in this Code of Ethics are applicable to all of our interest groups, mainly to those who influence the values, culture, integrity, strategy and operation of the organization and of the people who act on its behalf, establishing mechanisms to facilitate it is informed about unethical behaviors without fearing retaliation.







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