



## Corporate Responsibility Policy

## 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

*It is not the strongest  
of the species that  
survive, nor the most  
intelligent, but the one  
most responsive to  
change*

*—Charles Darwin.*



## Corporate Responsibility Policy

Our Corporate Responsibility Policy provides clear guidelines to improve the quality of life of our collaborators, families, communities and interest groups, contributing to the sustainable development, including health and welfare of society, taking into account the expectations of the interested parties.

This policy is transversal to the entire organization and is aligned to respect Human Rights, the principles of the World Pact of the United Nations Organization, the guidelines of the standard ISO 26000, the Corporate Responsibility Principles and the Development Objectives of the millennium.

Likewise, we assume the commitment of being accountable for the consequences of the negative, involuntary and unforeseen impacts derived from our decisions and activities in society, the environment and the economy, preventing some of them.

**PURPOSE:** Contribute to the sustainable development, fully complying with the Mexican and international provisions in force, based on the seven fundamental subjects of Corporate Responsibility, as well as on the ten principles of the World Pact of the United Nations Organization, the Millennium Objectives, the provisions in the Universal Human Rights Declaration, and in the National Development Plan and other related statutes and provisions.

A. In Kroy Abogados S.C. we are committed to focusing our efforts towards the improvement of the quality of life of our human capital, families, clients and community in general, promoting educational, civic, financial and social progress, through concrete measures, fully complying with the seven fundamental subjects of Corporate Responsibility, which are:

### 1. Governance of the Organization

Relevant items:

- a) Accountability
- b) Transparency
- c) Ethical behavior
- d) Respect for the interests of the interested parties
- e) Respect for the law

### 2. Human Rights

With regards to political and civic rights, as well as to the right to life, freedom and equality, also with regards to financial, social and cultural rights, as well as the right to work, to sustenance, health, education and social welfare.

Relevant items:

- a) Continuous training and increased awareness
- b) Supervision in complying with the respect of Human Rights
- c) Correction or sanction of any Human Rights violation

### 3. Fair labor practices

Relevant items:

- a) Working and labor relationships
- b) Labor and social welfare conditions
- c) Social dialogue
- d) Health and safety in the workplace
- e) Human development and formation in the workplace
- f) Non-acceptance of forced labor

4. Care and preservation of the environment

Relevant items:

- a) Pollution prevention
- b) Adequate use of resources
- c) Climate change mitigation
- d) Protection of the environment, biodiversity and restoration of natural habitats

5. Fair operation practices

Relevant items:

- a) Anti-corruption Policy
- b) Fair and loyal competition
- c) Promotion of Corporate Responsibility in the value chain
- d) Respect of proprietary rights

6. Consumer Matters

Relevant items:

- a) Fair marketing practices, objective and impartial information and fair hiring practices, health protection and safety of consumers
- b) Sustainable consumption
- c) Services of attention to clients, support and complaints and dispute resolution.
- d) Protection of data and privacy of the consumer
- e) Education and increased awareness

7. Active Participation and Development of the Community

Relevant items:

- a) Active participation of the community
- b) Education and culture
- c) Job creation and development of skills
- d) Development and access to technology

B. Kroy Abogados S.C., as an active member of the World Pact of the United Nations Organization, is committed to the full compliance of principles derived from the following statutes, among others:

I. Universal Declaration of Human Rights

II. Declaration of the International Labor Organization regarding the Fundamental Principles and Rights at the Workplace

III. Declaration of Río on the Environment and Development

IV. National Convention against Corruption of the United Nations

Kroy Abogados S.C. supports and respects the protection of the fundamental Human Rights, without any distinction, and is committed to the compliance of the World Pact principles of the United Nations Organization to which we adhere.

**Human Rights**

Principle 1: Businesses should support and respect the protection of internationally proclaimed Rights, within their scope of influence.

Principle 2: Businesses must make sure that they are not complicit in Human Right abuses.

**Labor Standards.**

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labor.

Principle 5: Businesses should uphold the effective abolition of child labor.

Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.

**Environment.**

Principle 7: Businesses should support a precautionary approach to environmental challenges.

Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.

Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.

**Anti-Corruption.**

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Kroy Abogados S.C. supports and respects the protection of internationally proclaimed Human Rights and commits to taking the following steps:

- a) Promote good Corporate Responsibility practices amongst our partners, as well as our supply chain.
- b) Promote talent and the professional career of our collaborators, strive for a fair treatment and a fair retribution for their services.
- c) Prevent labor hazards.
- d) Provide access to our clients and to the general public to clear and true information about our services.
- e) Establish relationships with the global society as to their principles and values with international markets.

Kroy Abogados S.C. avoids all act of complicity in Human Right abuses; therefore, we're committed to taking the following steps:

- a) Include in the training program relevant subjects of Human Rights and the reasons for which they are important to Kroy Abogados S.C.
- b) Encourage and motivate the collaborators of Kroy Abogados S.C., to a scope of transparency and awareness on Human Rights.
- c) Address claims on Human Rights violations within and outside the company, if the case may be, any claim regarding a violation of human rights may be channeled through the complaints and suggestions mailbox or electronically to the email: info@kroy.com.mx

Kroy Abogados S.C. eliminates all forms of forced or compulsory labor, through the following actions:

- a) Include in the training plan in the Human Rights session, what is understood as forced labor and the way to avoid it.
- b) Establish in the employee recruitment process, the prohibition of any form of forced labor.
- c) Establish contracts easy to read and understand for employees, indicating the scopes and procedures, both for their hiring or inclusion as well as for their separation.



Kroy Abogados S.C. commits to uphold the effective abolition of child labor, through the following actions:

- a) Abstain from having any labor relationships with clients who employ children within their organization.
- b) Abstain from having business relationships with companies and associations who employ children.
- c) Support in training, orientation and social support programs, children who due to social or economic situations are bound to work.
- d) Contribute to social health and nutrition programs for children who have been rescued from hazardous works.
- e) Participate in collective business actions in the fight against child labor.

Kroy Abogados S.C. supports the elimination of discriminatory practices in the workplace and occupation through the following actions:

- a) Development and implementation of a continuous training program, based on the training needs of our collaborators.
- b) Awareness among our personnel of the different forms of disability of people and adapt the necessary physical spaces.
- c) Avoid any form of discrimination.

### **C. Identification and acknowledgment of our interested parties.**

The identification of interest groups may be performed in different dimensions:

1. For responsibility: People with whom we will have legal, financial and operational responsibilities according to regulations, contracts, policies or current practices.
2. For influence: People who have or shall have the possibility to influence the capacity of the organization to meet its goals, whether their actions may promote or prevent its performance. People with informal influence or with the power of a formal decision.
3. For closeness: People with whom the organization interacts, including internal interest groups or with long term relationships with the entity, or those on which the institution depends in its ordinary course of business or who live close of the production plants.

4. For dependency: People who depend the most of its organization, for example, the employees and their families, clients whose safety, sustenance, health or welfare depend on the products, or the suppliers for whom the company is an important client.
5. For representation: People who, through regulatory or cultural/traditional structures, represent other people. For example, leaders of local communities, union representatives, counsel, representatives of member organizations, etc.

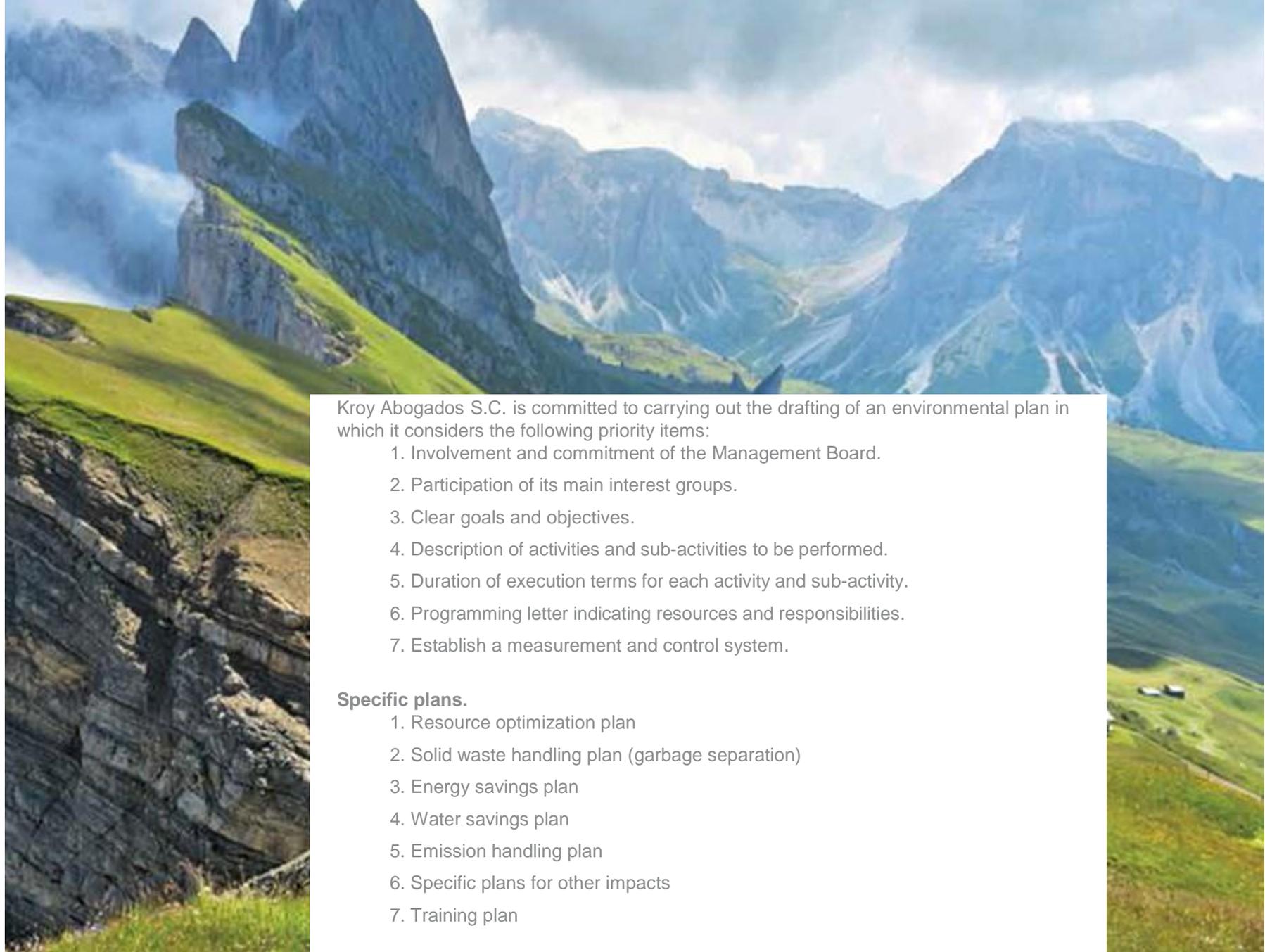
The commitment of Kroy Abogados S.C. implies the inclusion of its interest groups, and it commits to reflect in all of its actions and decisions a relationship process.

The procurement of opinions from its interest groups is performed through participation procedures that allows them to express themselves without fear or restrictions.

Inclusion is achieved by adhering to three fundamental principles:

1. "Materiality": Topics that are important for the interest groups.
  2. "Completeness": The understanding and management of the relevant impacts, opinions and the pertinent needs of the interest groups, in addition to their perceptions and expectations.
  3. "Responsiveness": Respond to the relevant impacts and concerns of the interest groups.
- D. Kroy Abogados S.C. works against corruption in all of its forms, including extortion and bribes, through the following actions:
- a) Compliance of the Code of Ethics.
  - b) Compliance of the Code of Conduct.
  - c) Training the personnel to ensure the development of an ethical culture within the company, and ensure its integration in handling the systems.
  - d) Internal whistleblower system, through a complaints mailbox.
  - e) Promote transparency and responsibility in all types of actions within the working group.





E. Kroy Abogados S.C. is committed with the care of the environment, as a fundamental part of its institutional values, in addition to complying with the law and regulations applicable in the matter.

Kroy Abogados S.C. acknowledges the responsibility of the environmental impact caused by its activities, for which it develops plans and programs, as well as activities and procedures to reduce and mitigate the impact to the environment.

Kroy Abogados S.C. assumes the cost of the pollution caused by its activities, therefore:

- It promotes the purchase of products that are more respectful of the environment.
- It registers its important sources of pollution and the reduction thereof.
- It avoids the use of forbidden chemical products defined by Mexican law or undesired products set forth in international agreements.
- It implements efficiency programs to reduce the energy demand in its facilities.
- It creates conscience of the use of transportation among its collaborators.
- It is committed to the preservation and care of water.
- It carries out resource efficiency measures to reduce the consumption of energy, water and other resources.
- It substitutes unrenovable resources, if feasible, with renewable low impact alternative and sustainable sources.
- It uses and promotes the use of recycled materials and the reuse of water as much as possible.

**Commitments:**

Through this policy, Kroy Abogados S.C. is committed to:

1. Establishing environmental impact prevention and reduction mechanisms generated by its activities.
2. Implementing both preventive and corrective measures.
3. Identifying, following up on and controlling the impact factors and their effects in the environment.
4. Training and increasing awareness in its personnel.
4. Integrating environmental management in the company's general strategy.

Kroy Abogados S.C. is committed to carrying out the drafting of an environmental plan in which it considers the following priority items:

1. Involvement and commitment of the Management Board.
2. Participation of its main interest groups.
3. Clear goals and objectives.
4. Description of activities and sub-activities to be performed.
5. Duration of execution terms for each activity and sub-activity.
6. Programming letter indicating resources and responsibilities.
7. Establish a measurement and control system.

**Specific plans.**

1. Resource optimization plan
2. Solid waste handling plan (garbage separation)
3. Energy savings plan
4. Water savings plan
5. Emission handling plan
6. Specific plans for other impacts
7. Training plan

**Practices.**

This guide is addressed to collaborators, clients, vendors and relationship groups; it provides a series of simple but important recommendations which, applied to our daily activities, contribute to build a society more harmonic and responsible with the environment.

**Purpose.**

Reduce the environmental impact in the facilities of Kroy Abogados S.C., caused by daily operations, through concise day-to-day actions in the organization, as well as in its operations and activities.

Cause a positive impact through the recommendations in this policy in the families, communities and surroundings of our interest groups.

**a. Rational use of water.**

1. Close the faucets while soaping hands or using kitchen utensils.
2. Reporting leaks in toilets, urinals, faucets and water fountains.
3. Abstain from throwing cigarette butts or other type of residues in the toilet discharges.
4. Abstain from emptying toxic substances in sinks, toilets or drains.

**b. Energy Saving.**

1. Turn off the lights of the work area, meeting rooms or kitchen area when they're not being used.
2. Turn off the air conditioner or heating system in unoccupied spaces.
3. Turn off electronic devices in unoccupied spaces.
4. Use the natural light when possible and keep the windows clean to such end.
5. Configure computers in the "energy savings system".
6. Turn off the screen, printer and voltage regulator at the end of the work day.
7. Turn on the printer only when used.
8. Avoid connecting several devices in the same outlet since it could cause an overcharge, deficiency in its operation or damage to the device or facilities.
9. Disconnect the charger when the cell phone battery or computer is fully charged.



10. Turn off the coffee maker; unplug it if not used.
11. To go over short distances use public transportation or walk.
12. Take out unused heavy objects from the vehicle since it could increase fuel consumption.
13. Survey the air in the tires of the vehicle for the optimization of their performance and fuel savings.
14. Avoid driving with sudden accelerations or stops, since it uses more fuel and more fumes are emitted to the atmosphere.

**c. Responsible use of office supplies.**

1. Request the minimum necessary amounts of office supplies.
2. Encourage the responsible use of office supplies (paper, pencils, pens, erasers, folders, etc.) through the replacement thereof, after being used.
3. Avoid individual storage practices of office supplies.
4. Writing notes, messages, etc. in recycled paper.
5. Deliver documents that do not need printing in a file in USB or CD.
6. Avoid using styrofoam or disposable products (cups, plates, etc.).
7. Send invitations and messages by email.
8. Reuse paper for notes.
9. Work as much as possible in electronic devices to reduce the use of paper.
10. Use electronic reminders or agenda instead of paper.
11. Write, print and photocopy on both sides of the paper when possible.
12. When printer displays "low toner", take it out and shake it to obtain its extended use.



**d. Handling of wastes and materials.**

Paper and carton. They are the main wastes produced in the office. Their correct handling consists in the separation and disposal in adequate containers for their recycling. When disposing of them, make sure that the material is dry, without staplers, clips, labels or similar accessories.

Separate carbon paper (tracing paper); plasticized, wax or gummed paper or carton, adhesive paper (stickers), cellophane paper, fax paper or photograph paper.

Plastic, metal and glass. Deposit directly in the corresponding container.

The following material may be sent for recycling:

- a. Plastic (rinsed with little water, without caps or labels).
- b. Water bottles and demijohns, cleaning produce and detergent bottles, juice, soda and milk containers; bags, orange and black hoses; baskets and boxes; plastic caps; medicine bottles; tooth brushes; flower vases; pencils or pens (without ink replacements).
- c. Glass (rinsed with little water, without caps or labels).
- d. Bottles; jars, empty beverage, food or medicine containers; demijohns, flower pots.
- e. Metal (rinsed with little water and without labels).
- f. Food and beverage cans; kitchen utensils; window and door frames.

**e. Separation of organic waste.**

Deposit in the corresponding container the residues of fruits, vegetables and all kinds of foods; as well as residues of coffee, ashes, gardening residues, egg shells or similar.

**f. Hazardous waste.**

They must be stored for a short period of time, deposited in the corresponding container and they must be delivered to an authorized company for final disposal.

Toxic wastes are: printer toners, printing tapes of typing machines, ink cartridges, electronic devices and unused electronics, batteries, ballasts and fluorescent lamps.



F. Kroy Abogados S.C., acknowledges the value of the person and family, promotes bonding of the labor life through four practices of family harmony and events.

**1. Work-family balance.**

Planning work shifts that favor the compliance of family responsibility without affecting safety and labor performance.

Flexibility in permits to attend to family responsibilities.

Promote at all times the strengthening and integration of the family.

Kroy Abogados S.C., is flexible in its work shift for “Childs Day”, “Three Kings Day”, “Mother’s Day”, “Father’s Day”, school festivities, among others, in the case of mothers and fathers of families who work in its offices.

**2. Equal opportunities.**

Equal opportunities of access and permanence in the workplace.

Fair, impartial and objective professional classification.

Equal access to wages, compensations and other economic incentives.

Equal professional formation and development.

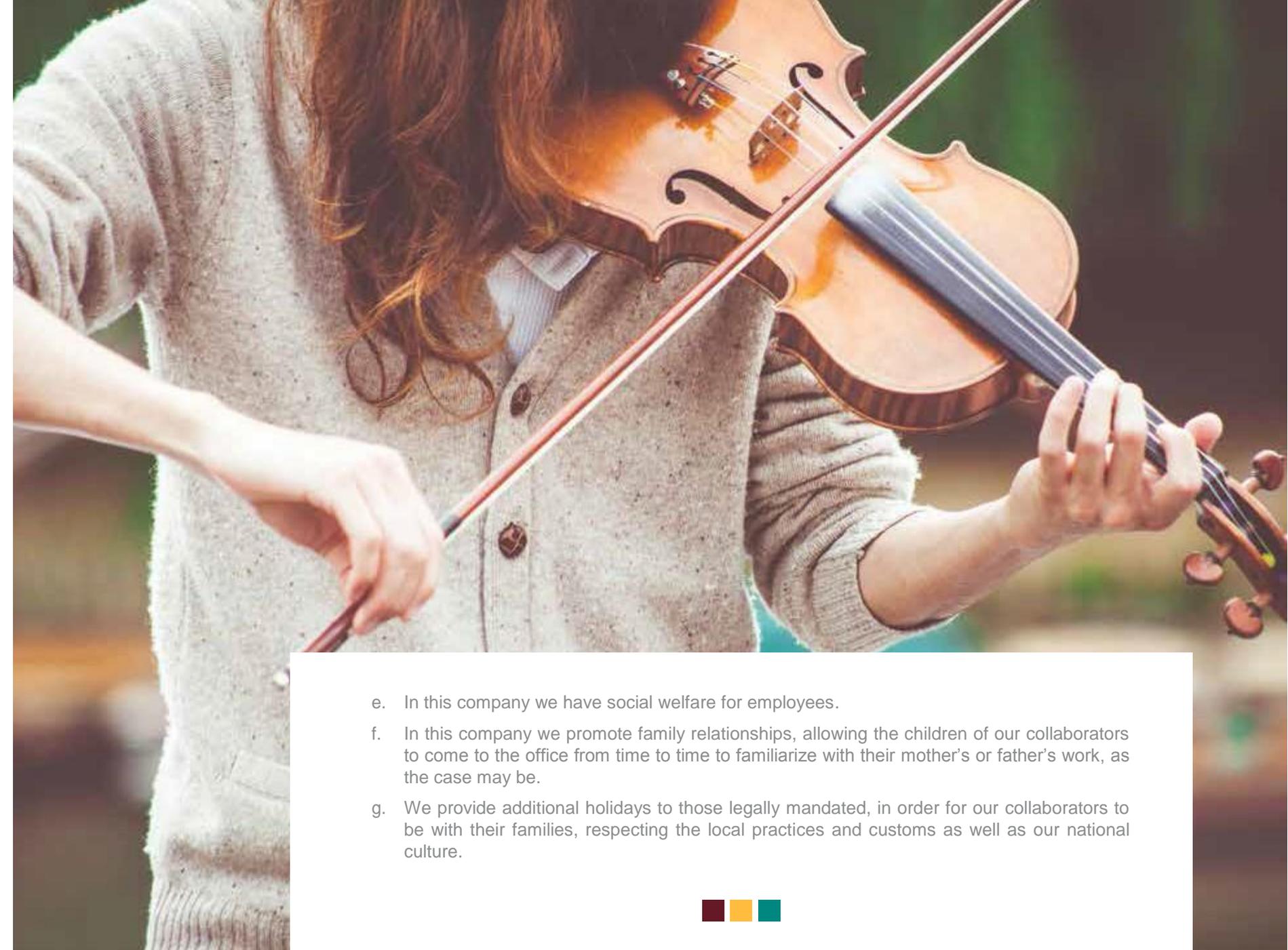
Awareness in equal opportunities and fight against all types of discrimination.

**3. Fight against labor violence and sexual harassment.**

In Kroy Abogados S.C., we implement efficient mechanisms that allow us to prevent and fight Against practices of labor violence and sexual harassment in the workplace.

**4. Miscellaneous:**

- a. Aligned with our principles as a family responsible company, we promote work opportunities for women, thus strengthening their professional and labor development.
- b. In case of illness or a special case in its family, the collaborator may take leave of absence prior notice to attend to the event.
- c. In cases where the personnel who works outside the company’s facilities, it may adopt the schedule of the client. In these cases, the collaborator may transfer directly from his/her home to the facilities of the client and vice versa, prior notice to his/her immediate supervisor.
- d. If necessary, Kroy Abogados S.C., will facilitate home office for any family contingency, prior notice to the immediate supervisor.



- e. In this company we have social welfare for employees.
- f. In this company we promote family relationships, allowing the children of our collaborators to come to the office from time to time to familiarize with their mother’s or father’s work, as the case may be.
- g. We provide additional holidays to those legally mandated, in order for our collaborators to be with their families, respecting the local practices and customs as well as our national culture.





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