

1. PURPOSE

This Code expresses Alpek Polyester's commitment to its customers to conduct business ethically and legally throughout its global organization. We seek to ensure that our companies and employees preserve and strengthen Alpek Polyester's reputation by acting consistently with our Code.

2. SCOPE

All Alpek Polyester companies shall respect and adhere to the Code when conducting business with any customer, third party or supplier. The Code sets out the guidelines for monitoring and reviewing compliance by our companies and employees for continuous improvement.

3. ALPEK POLYESTER'S EXPECTATION

This document is a summary of our expectations from our companies and employees in the areas of business conduct, integrity and anti-corruption, trade controls, labor and social practices, health and safety, and environmental management pursuant to our own internal policies. This is not a comprehensive list of principles as we expect our companies and employees to have the highest ethical standards and compliance with Applicable legal regulations, business standards, social and ethical practices when conducting any kind of business in our name. Moreover, where and when there are differences between the Code, and our internal policies, business standards, ethical practices or Applicable legal regulations, our companies, and employees shall adhere to the more stringent requirements.

4. PRINCIPLES

Our companies and employees confirm adherence to the following principles:

- i. Business Integrity
 - a. To conduct business honestly and fairly, according to ethical standards and business practice.
- ii. Compliance with Laws and Regulations
 - a. To maintain awareness and comply with all Applicable legal regulations.
- iii. Anti-Corruption
 - a. At Alpek Polyester, we have zero tolerance with respect to any kind of corruption and money laundering. We comply and will comply with the anti-corruption and money laundering laws of the countries where we do business, including but not limited to, the U.S. Foreign Corrupt Practices Act, the OECD Anti-Bribery Convention, the Corruption of Foreign Public Official Act (S.C. 1998, c.34) of Canada, the United Kingdom Bribery Act 2010, or any other applicable anti-bribery law or treaty. We prohibit our employees from engaging in any form of public sector or commercial bribery. Under no circumstances may we promise or provide anything of value directly or indirectly to a government official, or to any person or entity in the private or commercial sector, if the payment is intended to induce the recipient to misuse his or her position to obtain or retain an unfair business advantage or personal benefit.
- iv. Gifts, Entertainment, and Conflict of Interests
 - a. To obtain business legally and ethically. We prohibit anyone from accepting, providing, and/or offering gifts, tokens, and entertainment as compensation, or in a way that could inappropriately influence other parties or our business decisions.

- v. Trade Controls
 - a. To adhere to all Applicable legal regulations with respect to export controls regulations, economic sanction regulations and embargoes, antitrust, anti-monopolies, and anti-competitive business, in the countries we operate.
- vi. Human Rights
 - a. At Alpek Polyester, we support and respect the principles established in the United Nations Universal Declaration of Human Rights. We have a diverse workforce and provide a workplace free from discrimination or any other form of abuse.
 - b. Harassment, including unwelcome verbal, visual, physical, or other conduct of any kind that creates an intimidating, offensive, or hostile work environment will not be tolerated. Employment decisions shall be based on qualifications, skills, performance, and experience.
 - c. Our employees shall receive compensation and benefits that comply with Applicable legal regulations, ensuring that they work in compliance with all Applicable legal regulations and industry standards regarding the number of hours and days worked. Our employees will have clear written employment information that defines remuneration, deductions, and terms of employment.
- vii. Child, Forced Labor and Freedom of Association
 - a. Child labor, forced labor, modern slavery, and human trafficking are strictly prohibited. Our companies comply with International Labor Organization (ILO) standards.
 - b. Under no circumstances our companies will use or benefit from forced or compulsory labor. The employment decision shall be based on free choice and there can be no coerced or prison forced labor.
 - c. We recognize that is the right of all workers and employers without exception to establish and join organizations of their own choosing.
- viii. Safety, Health, and Well-being
 - a. At Alpek Polyester, we provide safe and healthy working conditions for our employees.
- ix. Business and Financial Records
 - a. To keep accurate records of all business transactions.
- x. Product Quality and Safety Standards
 - a. To maintain Alpek Polyester's valuable reputation, compliance with our quality processes and safety requirements is essential. Employees involved in any stage of it (development, manufacture, transportation, storing, etc.) shall be aware and comply with all Applicable legal regulation; shall meet Alpek Polyester's quality specifications, policies, and standards, as well as reporting any issues that may negatively affect the safety, quality and image of our product.
- xi. Confidentiality
 - a. The unauthorized use of confidential and/or personal information by our companies and employees is prohibited. Therefore, we shall take all necessary precautions to safeguard Alpek Polyester's and customer's information to which we have access, including not disclosing to anyone, unless disclosure is properly authorized, in connection with a clearly defined legitimate business need (i.e., shared only on a need-to-know basis), and subject to a written confidentiality agreement, whether such obligations are in a stand-alone agreement or part of the specific agreement between Alpek Polyester and the customer, third party or supplier.

- xii. Gender Equality
 - a. Since Alpek, our parent company is a signatory of the United Nations Women Empowerment Principles, we proactively support gender equality within our organization and promote that our customers and suppliers do the same.

5. ENVIRONMENT & SUSTAINABILITY

Alpek Polyester believes in living up to a high social responsibility and sustainability standard. We are constantly striving to live up to our stewardship of the environment, which is extended to all our business practices. Our companies and employees shall carry out their operations with strict adherence to all environmental regulations applicable to the industry and country where we operate and deliver products.

We encourage our companies and employees to identify opportunities for natural resources conservation and recycling, establish reduction targets, and implement action plans for reducing environmental impacts on various fronts such as water usage, wastewater, energy consumption, GHG emissions, and waste.

6. COMPLIANCE

Alpek Polyester may conduct reasonable audits and due diligence protocols to verify compliance with this Code. Should we encounter that one of our companies or employees is not in compliance with these requirements, Alpek Polyester reserves the right to demand corrective and preventive measures and/or terminate employment.

Our employees must always ensure operation in an honest and transparent manner with any agency or government officials.

7. INTEGRITY AND TRANSPARENCY HELPLINE

Alpek Polyester is committed to transparent and integrity-driven communication with our employees, customers, suppliers and third parties. We strive to comply, identify violations, mitigate risks, and remediate actions to ensure secure healthy relationships when doing business.

Alpek Polyester's ultimate parent company, ALFA, S.A.B. de C.V. has created the "Integrity and Transparency Helpline" (the "Helpline"). Our employees, suppliers, customers, and third parties are encouraged to contact them via email or telephone to address any situation that is not achieving the transparency and security levels that our organization requires. Any comments may be submitted anonymously, but we encourage anyone to leave contact information in case a follow-up is needed. We will take all reasonable measures that are appropriate to keep the information provided confidential, through the following Helpline: (<http://www.alfa.com.mx/CONT/transparency.htm>) or email to the following e-mail address: transparency@alfa.com.mx

- i. Upon receipt of a report or complaint under this Code, the person who received it must proceed in accordance with the procedure that Alpek Polyester may have established to address such matters in a particular country, where applicable. The Helpline administrators will periodically participate in training and updating programs to adequately address and resolve reports or complaints filed under the Helpline.
- ii. Any report or complaint made in good faith regarding suspicions or detections of non-compliance filed through the Helpline will be thoroughly investigated and resolved as confidentially as possible, in accordance with the

Alpek's Whistleblower Protection Policy, including any other procedure that Alpek Polyester may have established to address such matters, and in compliance with the Applicable legal regulations and, where applicable, any collective labor agreement.

- iii. All communication with the complainant will be carried out in accordance with Alpek's Whistleblower Protection Policy, including any other procedure that Alpek Polyester may have established to address such matters, and always with the involvement of the local legal department.

GLOSSARY

Each term defined herein shall have the following meaning:

Code

Alpek Polyester's Code of Conduct.

Product

Means or refers to any product or service sold by our companies.

Applicable legal regulations

Refers to any law, regulation, requirement, procedure, decree, or international, national or regional code that applies to a jurisdiction or country in which Alpek Polyester operates as the case may be.

ACKNOWLEDGMENT

By engaging in any business interactions, transactions, or collaborations with Alpek Polyester, the customer implicitly acknowledges the terms and conditions outlined in this Code as Alpek Polyester's commitment to upholding the principles and standards set forth in this Code for all existing and future business relationships with the parties, regardless of location or activity. This Code is to be read in conjunction with any agreement with Alpek Polyester.