XIGNUX

Code of Ethics

XIGNUX Code of Ethics

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I. Message from Our Chief Executive Officer

At XIGNUX, we are leaders in the energy and food industries. We manage companies that energize life and society, contributing to a better world through the talent of more than 23,000 people working across Mexico and the United States.

In the energy industry, Viakable is a leader in the manufacturing and commercialization of electrical conductors that power homes, businesses, and communities. In the food sector, Qualtia offers a broad portfolio of cheeses, cold cuts, proteins, and foodservice products, while BYDSA produces savory snacks.

Through our Social Responsibility model and the XIGNUX Foundation, we contribute to the sustainable development of our communities through initiatives focused on four priority areas: energy, nutrition, education, and community development.

The progress we have achieved together to date is grounded in the values we proudly share at XIGNUX. In addition to being put into practice by our employees, these values are equally appreciated by our customers, suppliers, partners, and the communities in which our businesses operate. These values also form the foundation of the trust that our shareholders have placed in everyone who contributes to our organization.

Upholding these values and maintaining XIGNUX's positive reputation is a responsibility we all share, as our daily actions bring our business philosophy to life.

To support us and unite our efforts in fulfilling this important responsibility, this Code of Ethics was developed to provide all of us who work at XIGNUX with clear guidelines and criteria for conduct that guide our performance and personal behavior, regardless of our position, area, company, or place of work.

I invite you to read and reflect on the content presented here, to ask any questions you may have, and, above all, to allow this Code to guide your day-to-day actions.

If we all understand this document, share it with others, and, above all, make it a way of life throughout the organization—including the spirit of integrity that inspires it—we will be fulfilling the commitment we have to ourselves, our families, XIGNUX and its shareholders, and our society.

Juan Ignacio Garza Herrera
Chief Executive Officer, XIGNUX

II. Our Mission

To manage companies that

energize life

and society to contribute to a better world.

Pursue *excellence*

Perform every action to the highest standards of quality.

Continuously challenge the process and improve it.

Act proactively to exceed expectations.

Consider what has worked in the past and remain open to new ideas from others.

Own your mistakes, learn from them, and try again.

Be *Trustworthy*

Always honor your commitments in full.

Always speak the truth, regardless of the implications. Never withhold relevant information or provide misleading information.

Never discredit or speak negatively about someone in their absence, whether or not what you say is true.

Listen carefully to understand, not to respond. Never interrupt.

Never take advantage of your position for personal benefit or gain.

IV. Purpose of This Code

At XIGNUX, we understand that the success of our businesses is built on the trust of our customers, employees, financial institutions, suppliers, shareholders, and all our stakeholders in general.

Therefore, the purpose of this Code of Ethics is to communicate to all of us who work at XIGNUX the values and ethical responsibilities that should guide our actions, allowing us to maintain that trust and safeguard XIGNUX's image and reputation.

V. Scope of This Code

This Code of Ethics is mandatory for everyone who works at XIGNUX companies and sets forth a series of fundamental principles intended to serve as general guidelines.

VI. Ethical Standards

A) Respect for the Individual

a. At XIGNUX, we respect the dignity of every individual and recognize their freedom and privacy. We reject discrimination on the basis of gender, marital status, religion, race, social status, political affiliation, ethnic origin, nationality, disability, or any other status protected by law.

b. We, the people who work at XIGNUX, are committed to:

1. Complying with all applicable laws and regulations, the provisions of this Code of Ethics, as well as the internal control policies and procedures established by the company.
2. Conducting ourselves in an honest, respectful, collaborative, and innovative manner.
3. Refraining from disclosing confidential company information, including information related to organizational structure and employees' personal data, processes, methods, strategies, plans, projects, and technical and market data.
4. Avoiding any outside activity that could affect our performance and responsibilities within the company.
5. Refraining from involving the company when participating in political activities and clearly stating that we are acting in a personal capacity.
6. Maintaining respectful conduct and always treating our coworkers and those with whom we interact with dignity.
7. Avoiding any form of workplace harassment or sexual harassment.
8. Properly using systems, email, and electronic or telephone communications in the performance of our work.
9. Making effective and efficient use of our working hours.

c. It is the duty of all of us who work at XIGNUX to report in good faith any act or omission that constitutes a violation of the provisions of this Code of Ethics. Accordingly, no person may be harassed or have their employment rights adversely affected in any way for cooperating in an investigation into a potential violation of this Code.

B) Relationships with Customers, Suppliers, and Competitors

a) Relationships with Customers

1. Those of us whose responsibilities involve serving customers are committed to always providing professional, transparent, and honest service, delivering the agreed products and services with the highest possible quality and in a timely manner, while always complying with applicable laws and our company's internal policies.
2. Our promotional and sales materials must be free from false or misleading information regarding the availability, timing, or quality of the products or services we offer, as well as their terms of sale.

b) Relationships with Suppliers

1. In keeping with our values, we strive to ensure that our supplier base consists only of those who share our organization's ethical values and have a solid reputation for fairness and integrity in their business dealings.
2. Those of us responsible for negotiating the purchase of goods and services must provide suppliers with, and expect from them, professional and honest treatment, always seeking the best interests of the company within the framework of the law.
3. Procurement processes for goods and services must be conducted transparently, ensuring fair and equitable participation among suppliers and based on objective criteria such as quality, financial strength, expertise, timeliness, profitability, and service. In this way, we ensure compliance with established internal control guidelines at all times.

c) Relationships with Competitors

1. All of us who work at XIGNUX must fully comply, in the performance of our activities, with applicable fair competition laws and regulations in every country where we operate. We are committed to competing in the marketplace on the basis of price, quality, and service, within a framework of integrity.
2. We conduct our operations professionally and honestly and avoid any activity that could adversely affect XIGNUX's image and reputation.
3. Those of us who work at XIGNUX are responsible for informing our Legal Department—or reporting through the appropriate reporting channels—of any actual or potential improper business practice of which we become aware, and for consulting our Legal Department if we have any questions regarding a specific practice or activity.

C) Relationships with Authorities and the Community

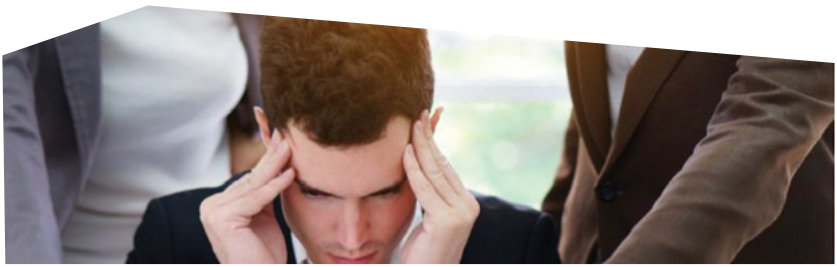
a) All of us who work at XIGNUX must fully comply, in the performance of our activities, with the laws and regulations applicable in the countries where we operate, including, without limitation, those related to anti-corruption, money laundering, fraud, and fair competition.

b) We must cooperate with the appropriate authorities at all times, always acting in accordance with the law and in defense of XIGNUX's legitimate interests.

c) We must treat authorities with respect and recognize their official capacity as such.

d) All dealings, procedures, and relationships conducted on behalf of the company with government agencies or officials must be carried out in accordance with applicable laws. Those of us who work at XIGNUX are prohibited from offering or giving bribes, either directly or through third parties, to public officials or private individuals—or to their family members or third parties—with the intent of inducing them to use their position or authority to help the company obtain an improper advantage.

e) The social norms and accepted practices that promote positive relationships with the communities in which we operate must be observed and respected by all of us who work at XIGNUX, with the aim of safeguarding the company's good image and reputation.



D) Conflicts of Interest

a) Those of us who work at XIGNUX must refrain from having interests in businesses that purchase, sell, or provide products or services to XIGNUX companies, or that compete with them, unless previously authorized by the Ethics Committee.

b) Those of us who work at XIGNUX must refrain from conducting—or influencing the company to conduct—purchase, sale, or service transactions with relatives or family members, or with companies owned by them, unless such individuals or companies are competitive in terms of price, quality, and service, fall outside our area of responsibility, and the matter has been previously disclosed to the Ethics Committee so that compliance with these requirements can be validated.

c) Those of us who work at XIGNUX must refrain from having close relatives or family members, as well as individuals with whom we have a close personal relationship, within our organizational unit and under our direct responsibility, except in cases previously authorized by the company's Ethics Committee.

d) When XIGNUX personnel are required to perform monitoring, supervision, auditing, or control activities over an area managed by a family member, they must inform their supervisor so that they may be replaced in that responsibility.

e) When a person believes that their ability to fulfill their responsibilities objectively is being influenced by pressure from third parties who are using their position, authority, or influence within the organization, they must immediately report the situation to their supervisor or to their company's Ethics Committee.

f) We must avoid intervening to satisfy requests from supervisors, subordinates, coworkers, family members, or friends when doing so could be detrimental to XIGNUX companies.

E) Information Management

a) Altering accounting or financial information and/or records, falsifying transactions and/or their results, whether to create the appearance of meeting goals or objectives or to obtain personal benefit, is prohibited.

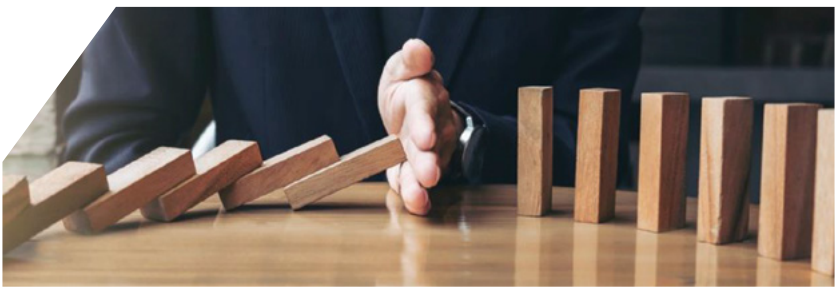
b) Individuals who have access to privileged, restricted, or otherwise classified information must treat it as confidential and take the necessary measures to maintain its strict confidentiality and exercise the utmost care to prevent its disclosure or leakage to unauthorized persons. Any loss or leak of information, regardless of the cause, must be reported immediately to the appropriate supervisor.

c) We must cooperate professionally, truthfully, and objectively with the company's internal and external auditors in the performance of their duties.

d) Those who engage in complementary external activities, such as teaching, speaking engagements, or serving as specialists and/or technical experts at events within their field, must refrain from using XIGNUX confidential information and may use only publicly available information.

F) Gifts and Courtesies

At XIGNUX, it is unacceptable to receive, at any time, valuable gifts, favorable terms, travel, commissions, or any other form of courtesy from customers, suppliers, financial institutions, contractors, companies, or individuals with whom we conduct business, except in institutional cases of a general nature that have been duly authorized by the appropriate supervisor. In case of doubt, the matter must be referred to the company's Ethics Committee, or to whomever it designates, for resolution.



G) Protection of Assets

a. XIGNUX personnel are responsible for the custody, safeguarding, and proper use of the assets under their control.

b. Assets owned by XIGNUX, as well as the services available to company personnel, are intended to be used in the performance of their duties and for the benefit of the company. Under no circumstances may they be used for other purposes unless the appropriate authorization has been obtained.

H) Environment and Ecology

a. At XIGNUX, we recognize environmental protection as an integral part of our social responsibility. This commitment is shared by all of us, and no one at XIGNUX should assume that protecting the environment is someone else's responsibility.

b. Those of us who work at XIGNUX must take the necessary actions, within our respective areas of responsibility, to ensure that our workplaces respect the environment and promote the efficient use of natural resources, fuels, and energy.

I) Occupational Health and Safety

At XIGNUX, we believe that the health and safety of our personnel, as well as the protection of our equipment and production facilities, are our highest priorities in our daily operations. Therefore, no activity justifies taking unnecessary risks in its execution.

We must achieve our objectives and goals while always working safely. To this end, we must all work toward achieving the following objectives:

1. Fully comply with the health and safety standards established by applicable laws, regulations, official standards, and the company's internal policies.

2. Promote and maintain an appropriate work environment.

3. Help foster safety awareness among our personnel.

VII. Administration

To ensure the effectiveness of the commitment we have undertaken—and to ensure that it is reflected in every action we take in our daily work—we will keep this document current, accessible, and easy to understand. We will seek to ensure that, in its application, there are appropriate channels for resolving any questions or specific situations that may arise. To this end, the following mechanisms have been established:

A) Communication and Updates

The Ethics Committees of each company will maintain a process to ensure the communication and understanding of the XIGNUX Code of Ethics.

Accordingly, all of us who work at XIGNUX companies must be familiar with the content and scope of this document and, once a physical copy has been provided to us, sign an acknowledgment confirming the above.

Experience gained through its day-to-day application provides a valuable source for continuous improvement. Therefore, the collaboration between the members of each company's Ethics Committee and the members of the XIGNUX Ethics Committee is essential to its review and updating. Likewise, the Ethics Committees will establish feedback mechanisms to ensure that this document remains up to date.

B) Ethics Committees

a. Each company, as well as the corporate office, will formally establish its own Ethics Committee.

b. The Ethics Committees are collegiate bodies specifically established to address any matter related to the Code of Ethics and its application.

c. Each Committee will consist of three to five members, with representation required from Human Resources, Internal Audit, and Administration. The remaining members will be selected based on their professional experience, knowledge and specialized expertise, objectivity, integrity, and reputation.

d. In fulfilling its responsibilities, each Committee may seek the support of other departments or individuals, who may assist in carrying out specific tasks.

C) Certificación de cumplimiento del Código

a. At least once every two years, a document will be prepared and distributed to all XIGNUX employees, in which each person will certify in writing that their conduct has complied with the Code of Ethics. Where applicable, the document may also be used to report any observed deviations in the conduct of others or to raise questions regarding the application of the Code. (See Declaration Form.)

b. The document will be prepared by the Corporate Internal Audit Department and distributed to the members of each company's Ethics Committee and the XIGNUX Ethics Committee.

c. The Ethics Committees of each company will ensure that the document is distributed to each individual through their respective Human Resources department and collected once the completion period has ended. The Committees will then submit the completed documents to Internal Audit. Internal Audit will analyze, resolve, and document the matters identified and issue the corresponding status report.

d. Internal Audit will submit the status report, together with its observations and comments, to the respective company Ethics Committees and the XIGNUX Ethics Committee.

e. The Ethics Committees must maintain the strictest confidentiality in the performance of their duties.

D) Sanctions

Violations of this Code will be subject to sanctions based on the severity of the offense. These may range from a warning, suspension, or termination of employment to criminal charges filed with the appropriate authorities.

E) Reporting System

a. All of us who work at XIGNUX must report any situation that may constitute a violation of this Code of Ethics, with the understanding that such reports will be handled confidentially, objectively, and with proper documentation, while always ensuring strict adherence to our values and applicable laws.

b. Open communication by employees regarding situations and concerns, without fear of adverse consequences, is essential to ensuring compliance with the provisions of this Code. Those of us who work at XIGNUX are committed to cooperating with investigations. Information submitted in connection with reported cases will receive a prompt, professional, and confidential response.

c. Those of us who work at XIGNUX may report concerns through the following channels:

- Immediate supervisor.
- The person responsible for Internal Audit or Human Resources at the company where the person submitting the report works.
- The company's Ethics Committee or any of its members.
- The XIGNUX Ethics Committee or any of its members.

Reports may be submitted through the following channels:

- Through the company's Transparency Hotline.
- Through the XIGNUX Transparency Hotline at:
  800-04-38422, 55-6266-7172
- Through each company's Intranet page or email account.
- Through **https://concern.ethicsglobal.com/**
  or by email at: **comitedeetica@XIGNUX.com**

  The respective Intranet or Internet pages provide detailed instructions on how to submit reports.

VIII. Summary

Ethics is the set of principles that govern human conduct; therefore, to act ethically is to act with integrity. If all of us at XIGNUX act with integrity, our organization will, in turn, promote the value of integrity: integrity toward our customers, employees, financial institutions, suppliers, shareholders, and all our stakeholders in general.

In summary, living ethically means following a path toward well-being and meaningful impact—for ourselves, our families, our company, and society. Let us walk this path together by putting into practice the principles set forth in the XIGNUX Code of Ethics.

IX. Appendices

A) Declaration Form

Personal Declaration of Adherence to XIGNUX Values and Code of Ethics.

_____, on the _____ day of _____, _____

Company:

Attention: Ethics Committee

To Whom It May Concern:

I hereby express my commitment to my identity and sense of belonging within the organization. I understand that XIGNUX values serve as our guidelines for conduct, helping us create a dignified work environment, support the development of the organization, and achieve our results in a sustainable manner. Therefore, I voluntarily sign this declaration to reaffirm my commitment to living by and promoting these values.

In addition, I commit to using the XIGNUX Code of Ethics as one of the tools that helps us uphold and reinforce our XIGNUX values.

Finally, having reviewed the provisions of the Code of Ethics, I hereby declare that, at this time, I do _____ / do not _____ have knowledge of any matter that should be reported to the Ethics Committee.

If yes, please provide details below:

Name: _____

Position: _____

Department: _____

_____

Signature

XIGNUX

B) Acknowledgment of Receipt

---------- ---------- 20 ----
Place Date

Company: ----------

I hereby acknowledge that I have received the "XIGNUX Code of Ethics," which sets forth the standards established by the company for which I work. I further acknowledge that I have received a detailed explanation of its contents and scope.

Accordingly, I confirm my acceptance of its provisions and issue this acknowledgment for all applicable purposes.

Sincerely,

Full Name: ----------

Employee No.: ----------

Notes

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