



Code of Ethics

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Introduction

This code represents the effort of managers and staff members to exercise a healthy and upright professional practice that unify the daily effort to be represented in ethics, transparency and prevention of typologies that put at risk the source of work and reputation of APM ABOGADOS. It is not a code that has all the scenarios nor all the answers to the issues and typologies that are a risk for APM ABOGADOS, nor the situations in which you will be and must make decisions for you, for APM ABOGADOS or for a third party. The code provides sufficient guidance and is a frame of reference for you to understand the reputational risks to yourself and the firm.

The staff member has the obligation to seek support from his superior in case of doubt about how to proceed in risky situations that call into question the integrity of his work, since it is his ultimate responsibility to do the right thing, even if no one is watching his actions.

This code allows to know certain business principles to which APM ABOGADOS is committed and with it also, the implementation of certain minimum and non-negotiable principles of conduct in certain areas and for certain activities.

The APM ABOGADOS staff member is any person hired directly or indirectly, temporarily or permanently.

Finally, all staff members must be guided by the following principles:

1. Not to perform any action, promise or work that jeopardizes the reputation of APM ABOGADOS.
2. Act in strict compliance with the law and with honesty.
3. To put the interests of APM ABOGADOS before personal or other interests.
4. Loyal rather than disloyal, and not interfere or compete with the interests of APM ABOGADOS.

Our General Vision

Mission To provide our clients with legal advice on criminal matters, litigation and compliance so that they can implement corporate structures that allow them to conduct themselves in accordance with the regulatory framework and thus avoid being used to commit crimes or be victims of crime.

That our clients have a vision of the criminal tax risks currently facing their operation, in order to protect their assets and freedom.

Vision To instill in our clients a culture of integrity and commitment to ethics, having in our criminal risk prevention consultancy the best defense for a criminal contingency.

Why do we have an ethics code?

The code of ethics reflects the values and principles of the members of APM ABOGADOS. It is of the utmost importance to respect its content in order to maintain a healthy coexistence and work environment while keeping us away from behaviors that will affect our work, its results and the image of our staff and our organization. This code is ours, for us and for all third party business partners.

APM ABOGADOS has opted for its code of ethics to be a master document from which other documents are born.

This code and all its related documents strengthen the internal interpersonal relationship, as well as with third party business partners, and ensures that serious and upright people are those who relate with APM ABOGADOS.

A code in a company for everyone

This code lays the foundation for a fair and respectful treatment of human rights of all APM ABOGADOS staff members and managers. This code will lay the foundation for specific regulations within the organization and will be mandatory.

Raise your voice

Internal whistleblowing is an important way to improve from the contribution of each staff member with their suggestions and denouncing acts of injustice, violation of laws, regulations or internal provisions. It is also an obligation of the staff member to do so.

Non-retaliation policy (anti-retaliation and retaliation)

APM ABOGADOS understands that it will benefit from the comments and complaints of its staff members and external third parties. A healthy and genuine complaint from a staff member cannot be retaliated against in any way and will be sanctioned and classified as serious.

Respect for the regulatory framework

APM ABOGADOS staff members are and live in a territory governed by laws. These laws are binding on them. The staff member will comply with the laws of the country, its regulations and all that is found in the Mexican legal framework.

The staff member is obliged to respect all APM ABOGADOS regulations issued or approved by the directors and will sign of knowledge. Some rules of APM ABOGADOS are strict or exceed the standards of the Law and are part of the will of managers and staff members to hire and be hired to enter into a subordinate legal labor relationship including the present document, all those emanating from it and the Internal Regulations of the company.

Performance of the position

The position for which the staff member has been hired shall be fully described and the staff member shall perform it efficiently, effectively, in accordance with the law and internal regulations, in a timely manner and with maximum transparency to management. All work and work product are confidential and the exclusive property of APM ABOGADOS without exception.

Human rights

APM ABOGADOS is committed to the respect of human rights. Its members will take care individually and collectively that this is respected at all times. If this is not the case, this should be raised by way of a complaint with management, who will listen to the staff member.

Use and care of resources and assets

All assets of APM ABOGADOS are the exclusive property of the firm and at the service of the staff member. APM ABOGADOS shall oversee the correct use of equipment and the staff member shall use it lawfully and carefully under the principle of maximum care. APM ABOGADOS may review the quality of care and even sanction or condition the use of certain goods and equipment when deemed necessary to safeguard the proper use and physical condition of the goods. The staff member understands that any property placed at his or her disposal is the property of the firm and may be reassigned by the firm without prior notice.

Job safety

All work must be done with safe material and the person must be protected by the minimum indispensable safety elements.

Violation of accounting practices and internal controls

APM ABOGADOS considers it prudent to have sound accounting practices and internal financial controls of expenses, deductions and traffic of internal financial information and with third parties. It is necessary to design, implement and monitor internal controls in the company's finances. The accounting audit must be accompanied at all times by accounting, expert and forensic opinions.

Violations of the Code of Ethics

APM ABOGADOS invites all its staff members to comply with this code and all those that emanate from it. The violation will necessarily have to have a file with all the available background, and then impose a sanction ranging from a reprimand (verbal or written), to removal from office (temporary or permanent).

Handling of information and personal data

The protection of personal data is set forth in the Federal Law of Protection of Personal Data in Possession of Individuals, so APM ABOGADOS will make every effort to comply with it and respect the rights of access, rectification and cancellation of the same in accordance with the legal text. All data handling will be confidential and will not be disclosed internally or with third parties data, payroll, tax data, amount of salary or benefits or any personal data without authorization of the staff member or in compliance with the law.

Conduct in our Company:

Conflict of interests

We will always act in the best interest of APM ABOGADOS and cannot put personal interests first. If you have a higher or different interest than the one described above, it will be extremely difficult to work to the best of your ability in favor of APM ABOGADOS. Your employment contract was signed so that you could exercise your skills and knowledge in a professional manner for APM ABOGADOS. This professionalism for which you were hired includes performing your work with integrity, on time and without conflict of interest.

It is the obligation of every staff member to denounce any conflict of interest that puts APM ABOGADOS in second place.

Activities outside APM ABOGADOS.

The reputation of APM ABOGADOS is something very serious and has been taken care of for years, part of its success is its good reputation. Everything you do in your capacity as a staff member in or out of the office and in or out of your employment contract can harm or add to the reputation of APM ABOGADOS.

No activity will be performed by a staff member if it interferes with his or her own responsibilities, objectives or those of APM ABOGADOS or if it affects the reputation of APM ABOGADOS. If you have doubts about a certain activity that you plan to perform in the future or that you are performing today or at the time of your hiring or at any time, you should consult with the Human Capital area, Compliance area or our external Legal Services provider who is familiar with ethics, anti-corruption and conflict of interest issues.

If you perform services as a staff member, partner, associate, external consultant, board member, advisor or any other for which you may be remunerated on a partial, intermittent, fee-based or any other basis, you may be in violation of this document and it is your obligation to report this to Human Capital and Compliance to review your situation.

Confidential Information

APM ABOGADOS protects and considers your information as confidential.

Confidential information is information that is not on the market and has not come out of the relationship between client and APM ABOGADOS, or supplier and APM ABOGADOS, or APM ABOGADOS and its staff members. Even confidential information is information that is not known to all staff members and is only handled between the manager and his or her work unit.

All work performed by a staff member is the property of APM ABOGADOS and is confidential from its creation. This includes all information stored on the computer designated for the performance of your work and all information that must also be backed up periodically.

APM ABOGADOS information is not for sale or transferable to any third party, competitor or business partner. All databases, designs, records, salary information and personal or corporate expenses are confidential and therefore non-transferable.

The success of many projects depends largely on your discretion and the confidentiality with which you treat the information.

The staff member will make every effort to safeguard this information.

APM ABOGADOS and all its staff members and third party business partners recognize that other companies also have these standards of information protection and are respectful of them.

Family and Friends

Having a family member or close friend in your workplace could generate conflicts of interest in the performance of your job. If you are a relative or close friend of a new staff member or APM ABOGADOS works directly or indirectly with one of them, it is your obligation to report it immediately to Human Capital, Legal and Compliance.

It is your obligation not to receive work that could be affected by decisions that affect your personal interests and those of your friends or family. This practice should tend to be eradicated rather than encouraged.

APM ABOGADOS staff members may not hire, suggest temporary or permanent hiring of services of any kind, supply of goods of any kind with companies or persons who are linked to them by blood, family, in-law or sentimental relationships, as they may generate a conflict.

Corporate or Personal Opportunities

APM ABOGADOS is a company that pays for its services and we are all committed to make APM ABOGADOS grow in an integral, legal, effective and efficient manner. This requires a commitment from all staff members who will not compete in whole or in part with APM ABOGADOS.

If the staff member finds new opportunities, he/she must make them known to the directors in writing and with acknowledgment of these before committing to work personally or use the APM ABOGADOS brand.

We always act in the best interest of APM ABOGADOS and each and every one of our co-workers.

APM ABOGADOS employees are driven by values and being loyal to APM ABOGADOS means being loyal to fellow partners and staff members. Working purposefully and diligently is in one's own interest and is the minimum obligation of the staff member.

Conduct towards third parties

All dealings with other companies or persons shall be governed by a courteous and respectful greeting and treatment at all times.

Economic competition and fair negotiation

APM ABOGADOS is prepared to compete fairly in the market, so it will practice with independent prices and not in arrangement with other competitors. Its relations with suppliers and clients will be fair.

It is the obligation of all staff members dealing with clients, suppliers and competitors to know the rules of economic competition and to distance themselves from any negotiation that could put APM ABOGADOS, its directors or the firm's assets at risk.

Relationship with customers and suppliers and their identification.

The good relationship with clients and suppliers starts with their identification before they are registered as suppliers and clients. This identification will be based on a protocol for the registration of clients and suppliers and must be followed by the legal area, the compliance area and all direct or indirect personnel of APM ABOGADOS rigorously and without exceptions.

Relationship with society

The healthy coexistence with our neighbors and friends is important for APM ABOGADOS. We will respect the rights of others and relate to society and groups in an orderly and respectful manner. Before acting in a project or performing our work, we must make sure that we do not violate the rights of others.

Relationship with public servants

All relationships with public servants must be based on respect, integrity and transparency. APM ABOGADOS considers of utmost importance that at all times Human Capital and Legal have knowledge of the activity of the APM ABOGADOS staff member with any government official or government office through the use of an agenda or record of activities in the form of an agenda owned by APM ABOGADOS, placed at the service of the staff member and subject to internal audit.

This agenda will be and may be supervised at all times by the compliance and human capital area to safeguard the interests and integrity aspects of the brand and our company.

Gifts, entertainment and other favors

It is forbidden to give, offer or promise gifts, entertainment or any other favor to public servants since APM ABOGADOS considers that for a decent salary all employees and public officials should perform their duties. In addition, APM ABOGADOS and its directors know that there is a legal prohibition to give gifts to public officials regardless of their value or amount.

Environment

APM ABOGADOS and its staff members will at all times be respectful of the environment and use resources in a responsible and conscientious manner.

Training and development

APM ABOGADOS considers that the development of the staff member and the success of its projects is based on the professionalism of its members. APM ABOGADOS will provide training that in its judgment will add to the strengths and competencies necessary for the development of their work. The staff member is obliged to participate in all events, courses and trainings that the directors indicate as mandatory in the call.

Work environment

APM ABOGADOS will strive for a healthy work environment and will listen to the opinions and formal and written suggestions of its staff members in order to achieve this goal. Managers and partners will strive for a work environment and compliance with the contract, but respecting the human being. They may even create bonds of friendship with all staff members based on respect and work hierarchy for all purposes. This bond of friendship cannot be a tool to obtain benefits or to award benefits or special or preferential treatment, because it goes against the same equity that APM ABOGADOS pursues.

This section will be closely related to conflicts of interest and personnel who by virtue of this policy may have a family or friendship relationship prior to their work assignment, will be prevented from taking any position in which the complaint or suggestion is left to the discretion or in the hands of a family member or friend.

Equity, inclusion, diversity, respect and non-discrimination

At APM ABOGADOS we understand and respect the diversity and dignity of the person, taking into account his privacy, his rights as a human being and adherence to the labor law as far as it protects and benefits him. At APM ABOGADOS no one can discriminate or abuse their position to ask for sexual favors. The staff member who feels a violation of his or her human or personal rights must report this action against him or her to Human Capital, Legal or Compliance at his or her earliest convenience.

APM ABOGADOS through its Human Capital area shall give talks and training on equity, inclusion and diversity to avoid discrimination, mobbing and bullying.

Transparency in decisions and work

APM ABOGADOS is a clean and dynamic company. It requires that its staff members work in the same way and that their decision making is congruent and transparent. The staff member knows this and understands that transparency in their work and relationships or negotiations with third parties must be absolutely transparent and known to management.

Adaptation to change

APM ABOGADOS is aware of the evolution of services and the provision of services thereof. APM ABOGADOS staff members shall be updated in their functions and the services for which they are hired to address regulatory changes or client needs.

Prevention and sanctioning of fraud and protection of APM ABOGADOS' assets.

At APM ABOGADOS we respect the company's own assets and those of our collaborators.

Fraud is an illegal and disloyal conduct that violates institutions and temporarily benefits the perpetrator to the detriment of all APM ABOGADOS staff members, partners and managers. APM ABOGADOS will implement risk-based anti-fraud controls and will criminally prosecute each and every typology.

The misappropriation of another's property or theft is a disloyal and illegal conduct that will necessarily require the reparation of the damage, imposition of penalties provided for in the Federal and Local Criminal Code. APM ABOGADOS will allocate the necessary resources for the investigation and punishment of this crime even if it involves a higher amount than the stolen property, since the guiding principle of this provision is justice, prevention and deterrence so that such conduct does not happen again.

Corruption and money laundering and other criminal typologies

APM ABOGADOS condemns corruption in all its forms and money laundering or the use of resources of illicit origin. APM ABOGADOS cannot encourage or allow its staff members to encourage criminal conduct of any kind.

APM ABOGADOS is committed to a Mexico free of corruption, understood as the abuse of public power for personal gain. All types of corruption are prohibited and punishable by law, however, due to the National Anti-Corruption System, we will follow the General Law of Administrative Responsibilities at all times and we will have our own anti-corruption code that is general and mandatory for all APM ABOGADOS staff members, which provides for bribery, influence peddling, extortion and even theft as administrative conducts that can be investigated internally, prosecuted and reported criminally and administratively when appropriate.

All APM ABOGADOS staff members are obliged not to give, do or promise anything of value to public officials or for the benefit of APM ABOGADOS or themselves, and understand that they are violating this code and Mexican law, accepting all legal consequences in case of violation.