

Code of Ethics and Conduct for Third Parties



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Introduction.

At Grupo Nacional Provincial, S.A.B. and its subsidiaries, hereinafter "GNP" we conduct ethically in all our operations and business relationships, demonstrating it through our culture and with the congruence of our actions and behaviors.

Our values are the basis of this culture and act ethically, so they extend to Third Parties with whom we establish a business relationship, since they form a fundamental part of our value chain.

Therefore, GNP establishes this Code of Ethics and Conduct, so that the behavior of Third Parties with whom interact is consistent with this culture during your business relationship.

Third Parties with whom GNP interacts are expected to behave ethically, based on honest relationships, respect, transparency, equity and justice, acting always with integrity, in accordance with the law and with the guidelines of this Code. The Third Parties, in turn, will promote and apply these ethical standards or their similar ones in their own value chains, thus generating a virtuous circle for the benefit of the entire community and the country.

GNP has internal regulations that are part of the Corporate Governance of the business. This regulation is also integrated by policies and procedures that the company has designed, that are mandatory, and that include guidelines for evaluation and hiring of Third Parties. This Code should be considered as a framework of reference in the actions of our Third Parties.

The Audit and Compliance areas are responsible for verifying that our relationship with Third Parties adheres to this Code.

1. Purpose, validity and scope.

This Code of Ethics and Conduct defines the ethical standards that must guide the conduct of all Third Parties that are related to GNP. It is mandatory and its validity period is indefinite as long as the business relationship is maintained.

In that sense, for the purposes of this document the term "Third Parties" refers, but not limited to, consultants, external representatives, distributors, agents, dealers, consultants, franchisees, accountants and external lawyers, representatives sales agents, similar intermediaries or any supplier of products or services with whom GNP is related. Similarly, this concept includes all Business Partners with whom GNP does business, as well as anyone who has interaction with entities or public servants of any level of government, and whose activities are made on behalf of the company they represent.

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Corporate values

GNP's reputation has been built over the years and remains constant thanks to the values held by employees and Third Parties inside and outside the workplace. It is our individual commitment to apply the following values:

a) Integrity

To always act uprightly under the principles of honesty, truth, justice and transparency; to be congruent between what we think, say and do, as well as to assume individually, freely and consciously, the commitment to develop the tasks assigned and the responsibility to comply with them carefully and promptly, in order to achieve the quality and excellence that sets us apart.

b) Loyalty

In order to always fulfill, even in adverse conditions, our commitments to the shareholders, GNP company, our clients, colleagues, suppliers, authorities, the society and even to ourselves. In addition, to protect the heritage of the GNP company, by safeguarding the entrusted assets, by keeping safe and confidential the information we handle and by protecting the copyright and trade secrets of GNP..

c) Respect

To recognize the inherent value of every person and provide fair treatment to each one, without any distinction, in order to preserve their dignity and personal integrity, avoiding any conduct that may be offensive or discriminatory. As a vital part of this value, we respect the opinions and beliefs of all people; for this reason, we are willing to listen to any idea, even if it is different from ours; recognize its value and accept the right to disagree. Finally, we have a deep commitment to respect and comply with the law and its spirit, as well as care and protect the environment.

2. General principles

GNP maintains a commitment for excellence and innovation, doing business adhering to the applicable regulation and establishing relations with Third Parties based on selective criteria of quality, profitability, service, technical capacity, competitiveness, impartiality, economic aspects, experience, in addition to considering their ethics and integrity, just as the needs of GNP.

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Therefore, in addition to sharing our values, it is necessary that those who have commercial relationships with GNP:

- a) Are legal entities or individuals with activity business that, either way, possess a good reputation.
- b) Comply and monitor the observance of the law, the normative frame and other applicable provisions.
- c) Base your relationships on good business practices, an ethical commitment and current legislation, as well as this Code of Ethics.
- d) Set mutual benefit and long-term relationships.
- e) Report to the Compliance area any illicit activity, bad practice or breach of this Code or any applicable law, that may be detected, and that includes collaborators and partners from GNP or Third Parties related to.
- f) Establish the corresponding sanctions for those who breaches the disposed in this Code.

The minimal behaviors expected from Third Parties are:

- a) Comply with its commitments in a consistent, honest and responsible manner.
- b) Interactions with GNP staff must be with full respect for their dignity, avoiding any conduct that could be offensive such as bullying, harassment, discrimination or defamation. Similarly, treat their own staff with the same respect and dignity, asserting their human and labor rights at all times.
- c) Ensure that there is no forced or child labor.
- d) Project the good image of GNP through its appropriate behavior, especially when it is acting in the name and on behalf of it.
- e) Refrain from performing behaviors that endangers the integrity, health or safety of any person in the GNP facilities.
- f) Respect the behavior norms laid within the GNP facilities.
- g) Refrain from forging facts, information or any document, and cooperate with any investigation related to infringements of this Code, always declaring the truth.

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- h) Promote and adopt high standards of environmental protection in the places where they operate.
- i) Protect the confidential information they receive, regardless of the reason it was provided to.
- j) Respect the privacy of the individuals.
- k) Ratify their commitment to this Code at being accepted as a Third Party, by signing their accession to the Code, the Declaration of Conflicts of Interest and the Commitment to Confidentiality and information handling.

GNP keeps a zero tolerance stance on bribery and corruption. Therefore, Third Parties related to GNP must adhere to the existing applicable laws. Accordingly, they must refrain from:

- a) Request GNP staff or Third Parties related to them, to provide them with any information about prices from other competitors, in order to get an advantage to be hired.
- b) Request or manage invoice payments out of reach of the agreed terms, deadlines or our internal policies.
- c) Request payments to disparate entities or individuals than those provided in the contract.
- d) Giving or offering gifts, hospitality, sponsorships, incentives or payments of any kind to GNP staff, outside of our internal policies.
- e) Giving, offering, or receiving gifts, hospitality, sponsorship, incentives, or payments in cash or in kind, in exchange for obtaining an undue advantage, commercial benefit or illegitimately influence in any action or decision from a government authority towards any of the GNP companies.
- f) Providing or offering payments or bribes directly or indirectly to expedite any procedure or recourse with any government authority, in which any of the companies of GNP may be involved.

3. Compliance with laws and regulations

At GNP, it is mandatory to comply with the existing applicable laws, so it is expected that Third Parties take the necessary steps to comply with the corresponding norms. Therefore, the Third Parties must provide the required documentation by GNP to comply with applicable

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regulations; for example, information to ensure the labor benefits and tax compliance of the specialized services providers.

a) Personal Data Protection

Third Parties are expected to guarantee respect for the privacy of their employees and customers data, and comply with all applicable laws related to personal data protection, processing and protecting them properly and reporting immediately in case of possible infringements to the personal data related to GNP.

b) Anti-Money Laundering

Third Parties that have a relationship or act on behalf of GNP must know and comply with the applicable legal provisions for Anti-Money Laundering and Combating the Financing of Terrorism, in order to prevent GNP services or products from being used to hide or simulate the origin of illegal sources. At GNP we refrain from making business with Third Parties with whom there are objective indications of participating in these activities.

GNP expects their related Third Parties apply the necessary measures to ensure that their commercial transactions are made with lawful resources.

c) Crime Prevention

GNP is committed to crime prevention within the organization. This requires a diligent compliance of the applicable laws from all related Third Parties.

If the Third Parties become aware of the commission of any crime that could affect, or in any way related to GNP, they must immediately inform through the Report Line ("Línea Correcta").

Third Parties are expected to comply with crime prevention regulations within their organizations, and maintain proper controls and remediation plans, in case any is committed by its staff to the detriment of GNP.

GNP will apply the corresponding sanctions or disciplinary measures, notwithstanding to the legal implications that may arise.

d) Specialized Services Outsourcing

GNP will only hire specialized services if the Third Parties are duly registered for the specifically contracted service, in the register of the "Secretaría de Trabajo y Previsión Social" (Ministry of Labor and Social Welfare), and have provided all the information

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requested by the company to demonstrate the compliance with tax and labor requirements that are applicable to them, committing to continue providing the information that is requires them.

4. Anti-corruption.

GNP conducts all its operations and business relationships in an ethical manner. For all that, GNP has established a zero-tolerance policy for corruption, bribery, and facilitation payments.

a) Corruption

Corruption is the abuse of power for a personal or Third Party benefit. Corruption encompasses a variety of situations such as: bribery, nepotism, collusion, influence peddling, facilitating or accelerating payments, conflicts of interest, theft, extortion, embezzlement, misuse of resources, among others.

b) Bribery

Bribery is any offer, promise or giving of a benefit, whether in money, gifts, entertainment payments, hospitality, travel, dues payments, vacations, offers of employment, privileges, loans, personal services, assumption of obligations or the giving of anything of value in exchange for:

- Avoiding compliance with a legal provision, administrative or judicial resolution.
- Failing to comply with code of conduct or statement of ethical principles from other companies.
- Obtaining directly or indirectly advantage or any kind of benefit.
- Influencing a decision.
- Securing a business.

The above applies whether it is carried out with public officials, authorities, private companies or between individuals.

c) Facilitation payments

A facilitation payment is any form of monetary or in-kind payment (usually of small value) given to a public official for the purpose of "expediting or securing the performance of a Routine Governmental Action". A "Routine Governmental Action" consists in an activity that the public official is responsible for.

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When conducting business operations acting in the name and on behalf of GNP, Third Parties shall:

- Comply with applicable local and international law regarding anti-corruption, which includes, without limitation, the "Ley General de Responsabilidades Administrativas de México" (General Law of Administrative Responsibilities of Mexico), the "Código Penal Federal" (Mexican Federal Criminal Code), the Foreign Corrupt Practices Act (FCPA), and the United Kingdom Bribery Act (UKBA).
- Ensuring that all of your staff and others working on your behalf, know and comply with the mentioned laws.
- Always act with integrity and transparency, especially at interacting with government authorities, public institutions and public service staff.
- Refrain from getting involved or being perceived as involved in bribery, facilitation or corruption acts, either on their own behalf or representing GNP.
- Refrain from promising, insinuating, offering or giving bribes, gifts, hospitality, fees, rewards, facilitation payments or any other type of benefit to any official public or GNP staff, including invitations to events of entertainment, travel, donations or any other comparable, to obtain a undue advantage or unlawful influence in any action or decision.

If any Third Party participates in a bribery, facilitation, or corruption act, or in any other conduct that could be perceived as such, the relationship with GNP may be finalized, being banned as a supplier or Third Party, regardless of the measures that legally may proceed.

d) Gifts and hospitality

GNP staff are not allowed under any circumstances to accepting or requesting any type of attention, special treatment, gifts, compensation or gratuities by Third parties, that are or may be perceived as a bribe, or that in any way compromise the exercise of their function in exchange for an improper personal benefit, either real or perceived.

For this reason, GNP has implemented policies that forbid accepting and/or giving a gift, and under no circumstance it is permissible to accept a gift in cash or its equivalent in gift cards or with different commercial conditions than those offered to the general public.

GNP staff is forbidden to accept invitations from clients, financial institutions or Third Parties to shows or sporting or entertainment events. In the case of invitations to commercial or business-related purposes, such as presentations and conferences, these must be

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authorized by the corresponding Directorate before being accepted, and the travel expenses will be borne by GNP.

Any form of hospitality received by GNP employees must be for legitimate commercial purposes and, therefore, appropriate, lawful and proportional to this.

e) Political contributions

GNP recognizes and respects the right of each person to participate in political activities. In the event that the Third Party decides to make contributions with political purposes, these must comply with applicable legislation, be legal and not interfere nor compromise the obligations and responsibilities of the Third Party, nor perform with the expectation of obtaining a benefit direct or indirect for GNP.

5. Conflicts of Interest

Occurs when personal interests come into play and those are opposed to GNP's interests. Due to conflicts of interest in decision making can affect the judgment and objectivity, the interests of GNP must always come before any other interest.

Including, but not limited to, there is a conflict of interest when a Third Party, their shareholders, directors or key personnel related to GNP:

- Breach of their responsibilities due to exerted pressure for a Third Party, because of their position, authority, or influence.
- Receive any improper benefit, possibly personal, through a family member or a Third Party, due to their relationship with GNP.
- Is a former employee from GNP and provides them with goods or services, without the corresponding written authorization.

Third Parties must identify and avoid situations in which there may be a real, potential or apparent conflict of interests and, in case they detect it, they must inform immediately to the Compliance area or through the Report Line ("Línea Correcta").

6. Intellectual Property and Privacy

GNP requires Third Parties to respect its intellectual and industrial property rights and that they do not disclose any confidential or sensitive information of GNP to unauthorized Third Parties, even after the commercial or legal relationship has been terminated.

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It is forbidden to take photographs, videos, make audio recordings and transmissions on live inside the GNP facilities, without having the corresponding authorization.

The Third Parties, when obtaining confidential information as a result of their commercial relationship, must take the necessary measures to ensure that non-public information and those that may or not be classified as a trade secret, is considered for strictly confidential use.

Likewise, they will be responsible for its safeguarding and refrain from disclosing it, using measures superior to, or at least equivalent, to those underlying GNP's internal policies (including information security policies), and the applicable legal framework.

The creation of new technology, inventions, and literary or artistic works that Third Parties perform as part of their hired work, are owned and used exclusively by GNP.

7. Care and protection of resources

Assets owned, leased or used by GNP, whether tangible (cash, securities, furniture, real estate, machinery, equipment, vehicles, e-mail, etc.) or intangible (trademarks, patents, logos, concessions, etc.) may be used by Third Parties expressly authorized for the specific purpose of operating for GNP and not for their personal use.

8. Sustainability

Third Parties are expected to promote respect for human rights, good relations with the communities and with the environment where GNP operates, as well as the care and safekeeping of GNP's physical and information assets.

a) Labor and human rights

Third Parties are expected to be committed to protect their staff human and labor rights, including treating all persons with dignity and respect, without discriminating on the basis of ethnic origin, nationality, gender, age, disabilities, social, economic or health condition, religion, sexual orientation, marital status, union affiliation or any other action that infringes human dignity or has the purpose of cancel or damage the individuals rights and freedoms.

All of the above must be implemented through actions on target to:

- Comply with all applicable local and international labor and human rights laws, including, but not limited to, the "Constitución Política de los Estados Unidos

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Mexicanos” (Political Constitution of the United Mexican States) and the “Ley Federal del Trabajo” (Federal Labor Law), among others.

- Promote and implement fair labor practices in accordance with the law.
- Fulfill the requirements of the law related to the compensation and benefits of its personnel.
- Limit overtime work to the maximum allowed by law.
- Apply reasonable remuneration systems for performance, which are duly communicated to workers.
- No utilizar deducciones y retenciones salariales como medidas disciplinarias.
- Implement the necessary measures to ensure that there is no forced or child labor or recruitment of persons involved in human trafficking.
- Ensure that your staff is treated fairly and with dignity.
- Ensure that your workplace is discrimination, harassment and retaliation free.
- Respect the personal right to freedom of expression and association.
- Respect and encourage diversity and inclusion of all people.
- Respect the different preferences, backgrounds and beliefs of all people, including religious, spiritual and ideological ones.
- Make an effort to have the necessary facilities and conditions within their workplaces for employees with disabilities.
- Promote equal opportunities between genders and not allow gender-based violence.
- Prevent harassment for any of the reasons listed above, including workplace and sexual harassment.
- Respect people's privacy.
- Respect political preferences and affiliations, without influencing, intervening or restricting the participation in political affairs.

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b) Health and Safety

GNP is committed to health and safety in its workplaces and to maintaining an appropriate culture of risk prevention by providing training, equipment and the necessary tools to maintain a safe and healthy work environment.

Third Parties must observe the internal rules of conduct, safety and hygiene of GNP, it is forbidden under any circumstance to perform actions that put in risk the physical integrity of any person.

It is prohibited to consume, possess or sell alcohol, narcotics or other prohibited substances on GNP facilities, as well as to enter them under the influence of such substances. Likewise, it is prohibited to carry or use weapons within GNP's workplace.

Third Parties are expected to take strict health and safety measures in compliance with current regulations, as well as with the highest standards for protecting the integrity of its staff and GNP collaborators.

If the Third Party's activities take place outside of GNP's premises, it is expected that the Third Party has healthy and safe workplaces, with the appropriate measures to prevent accidents and occupational diseases.

c) Environment

GNP is committed to protecting the environment, which is why it promotes that Third parties with whom it is related also maintain measures of protection, care and mitigation of environmental risks, carrying out actions such as those indicated below:

- Reduce carbon footprint through energy efficiency measures.
- Minimize the environmental impact through the use of clean energies.
- Protect ecosystems by promoting reforestation and caring for wildlife, among other actions.
- Put into practice applying measures to protect biodiversity in their projects.
- Guarantee that there are no effects on biodiversity.
- Seek efficiency in the consumption of natural resources, such as water and non-renewable materials, recognizing their social, environmental and economic value.
- Prevent pollution by reducing, reusing and recycling waste.

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- Promote the protection of the environment.

d) Fair competition

GNP promotes healthy and fair competition, as well as free competition in the exercise of its activity. Therefore, it expects Third Parties to comply with applicable competition and antitrust legislation, which establishes that Third Parties shall:

- Participate in purchasing procedures, contests or bids independently of its competitors.
- Refrain from entering into agreements that may artificially and unduly manipulate prices and restrict free competition.
- Do not share sensitive information that may cause distortions in competition, such as their price lists or quotations for a purchasing procedure.
- Refrain from sharing information using unethical methods or from illegal sources.

e) Community relations

Our communities, as well as the Third Parties with whom we interact, are strategic partners.

We recognize that building trust is the only way to achieve and retain our social license to operate, so we expect Third Parties to embrace this commitment and become involved in the GNP's work:

- Maintain the social license to operate, contributing to the culture of social responsibility, respect for nature and the GNP community.
- Respect the communities culture and customs, in accordance with the legal order.
- Contribute to the promotion of human rights and autonomous development.
- Treat people in the community with dignity and respect, and take reasonable steps to prevent the coercion, harassment, abuse, threat or use of violence towards people in the community.
- Do not generate negative impacts on the health, safety and well-being of the communities.

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- Adopt the necessary measures to avoid involvement in contemporary forms of slavery, such as forced and child labor, human trafficking and sexual exploitation of community members.

9. Expectation of adherence

The Third Parties with whom GNP maintains a business relationship must commit to respect this Code, by signing a letter of adherence, by accepting the clause in this regard that will be included in their contract or through the exercise of Compliance Due Diligence.

This Code of Ethics and Conduct, as well as the policies to which it refers, are available on the website gnp.com.mx in order to facilitate its access and ensure its dissemination.

For any related question or doubt, please contact the Compliance area through the following e-mail addresses cumplimiento@gnp.com.mx and/or prevlava@gnp.com.mx

10. Report and protection against retaliation

GNP promotes that its Third Parties have a mechanism for anonymous and confidential complaints, where your staff can send their concerns without fear of retaliation.

Additionally, GNP provides a Report Line to Third Parties called "Línea Correcta", to report any conduct contrary to what is established in this Code of Ethics and Conduct.

Telephone: 800 830 87 46

E-mail address: gnp@lineacorrecta.com

Website: <https://gnp.lineacorrecta.com>

GNP is committed to the protection and confidentiality of claimants, therefore it is prohibited to impose any type of sanction or retaliation against those who present or help to raise a genuine concern in good faith about the breach of this Code, as well as those who cooperate in any investigation.

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