



MAQUINADOS Y TROQUELADOS
REGA, S.A. DE C.V.

CODE OF CONDUCT

www.maquinadosrega.com.mx

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1.- Introduction

The Code of Conduct establishes the values, guidelines, and standards of conduct that guide the decisions and behavior of all collaborators of Machining and Stamping Rega S.A. de C.V. (REGA) and its stakeholders.

The Code sets forth a set of values and behaviors centered on the principle of full respect for human dignity. While it is the responsibility of the Integrity Committee to disseminate this Code and to analyze its compliance, it is incumbent upon all of us who are part of REGA to observe the established values on a daily basis and to apply them in our personal conduct in the workplace and in interactions with stakeholders.

2.- Mission, Vision, and Values

2.1 Mission

We are an innovative company that manufactures products to the highest standards of quality to meet and fulfill the requirements of our customers.

2.2 Vision

To be a leading company in machined and stamped products, recognized for its quality, service, and operational excellence, driven by its people and continuous renewal.

2.3 Values

The values that distinguish our company are:

- Respect for laws, people, and the environment.
- Integrity.
- Honesty.
- Responsibility.
- Commitment to the customer.
- Quality for excellence.
- Teamwork.
- Being profitable by doing the right thing.

3.- Laws and Regulations

Compliance with laws and regulations is fundamental; all employees must adhere to established policies and procedures and apply them in every action taken on behalf of REGA or in its name.

3.1 Anti-Corruption

No employee, manager, or executive of REGA should be involved, intend to be involved, or promote behaviors linked to corruption in any direct relationship or through a third party.

3.1.1 Conflict of Interest

We are committed to fighting corruption.

It is prohibited to obtain or offer personal benefit for oneself or a third party, such as clients, suppliers, partners, or public servants, through the offering or acceptance of gifts, rewards, commissions, or any other incentive with the intention of influencing their actions or decisions.

That personal interests of employees interfere with the interests of REGA.

Any external activity that hinders the objective performance of REGA's inherent activities.

3.1.2 Fair Competition

Supporting any activity that represents unfair competition is prohibited. Our business strategies seek healthy and active competition focused on customer benefits, and we reject any agreements with other companies to their detriment.

3.1.3 Stakeholder Engagement

REGA will ensure the proper selection of stakeholders with whom business links are maintained and analyze the legality of the intended business operations with them.

3.2 Anti-Money Laundering

All activities related to resources of illicit origin or linked to money laundering are prohibited. In our activities, we will avoid risk scenarios in this matter to not incorporate into commercial traffic goods or assets of criminal origin.

3.3 Security, Privacy, and Confidentiality of Information

It is the obligation of each employee to protect and preserve REGA's information, as well as that of clients, suppliers, and stakeholders. This information must never be provided to any third party, and necessary preventive measures must be taken to avoid unauthorized disclosures.

REGA adopts measures to reduce exposure to cyber-attacks and mitigate their consequences.

4.- Work Environment

Our work environment is defined by courteous, friendly, and respectful treatment at all levels of the organization, extending to our clients, suppliers, and other stakeholders. We strive to make our work a satisfying and rewarding experience, promoting a spirit of team loyalty and unity.

4.1. Human Resources

All employees understand that their roles and responsibilities are subject to the professional and ethical requirements defined by REGA.

The hiring and promotion of our employees are always based on their aptitude, values, and performance.

4.2 Diversity, Inclusion, Harassment, and Discrimination

In REGA, we manage our differences of opinion while always maintaining an absolute line of respect. We support and welcome all people with different religious beliefs and sexual preferences without distinction.

In REGA, we are inclusive and respectful, careful with our words and actions. We do not harass or bully and make our differences our strength.

In REGA, sexual harassment, whether physical or verbal, is strictly prohibited and punished severely.

Discrimination, distinction, exclusion, restriction, or preference explicitly prohibited, aiming to obstruct, restrict, impair, undermine, or nullify the recognition, enjoyment, or exercise of human rights and freedoms towards and among collaborators, based on one or more of the following reasons: ethnic or national origin, skin color, culture, sex, gender, age, disabilities, social, economic, physical or mental health condition, legal status, religion, physical appearance, genetic characteristics, migratory status, pregnancy, language, opinions, sexual preferences, political identity or affiliation, civil status, family situation, family responsibilities, language, criminal record, or any other reason.

Also prohibited is the expression of homophobia, misogyny, xenophobia, racial segregation, anti-Semitism, racism, and other related forms of intolerance, which will be understood as discrimination.

5.- Communication and Training

Effective communication and training are the most effective tools for collaborators to familiarize themselves with policies, processes, and procedures aimed at an integrity culture.

Communication will be clear, continuous, and directed to different levels of collaborators. All REGA collaborators will be trained in the Code of Conduct.

6.- Financial Statements and Accounting

Accounts, books, records, and financial statements faithfully reflect all transactions carried out in REGA and comply with applicable legislation (Federal Tax Code, Income Tax Law, VAT Law, Social Security Law, etc.), financial information standards, and accounting principles.

Expenses must have the necessary support, and distorting the nature of any transaction or falsifying documentation is prohibited. Documents must be preserved according to applicable regulations.

7.- Social Responsibility and Human Rights

At REGA, we are committed to the well-being of the community and actively engage in projects that positively contribute to the lives of others. We strive to contribute actively to their economic and social development by promoting the hiring of local employees, making us generators of employment and well-being in the communities where we operate.

REGA employees have the right to a sufficient and fair wage to meet their needs, enjoy equitable conditions, receive training, be protected against exploitation, have safe and hygienic working conditions, work reasonable hours, enjoy holidays and public holidays, rest and leisure, as well as to remain or advance in employment without being excluded or dismissed for discriminatory reasons.

Employees have the right to freely and independently form and/or join unions or associations for the defense of their rights and the improvement of their working conditions.

8. Forced and/or Child Labor, Sexual Exploitation of Children and Adolescents, and Human Trafficking

REGA does not tolerate, permit, or conduct business involving forced or child labor, sexual exploitation of children and adolescents, or human trafficking.

9. Health, Safety at Work, and the Environment

At REGA, we are responsible for strictly adhering to health and safety standards in the workplace. We must always responsibly use the safety equipment assigned to us in the execution of risk activities and disseminate the relevant knowledge among our collaborators, promoting compliance with practices for the prevention of diseases and accidents.

At REGA, we care for our environment by contributing to the conservation of natural resources. We commit to complying with environmental legislation and to preventing environmental damage, and we will immediately report any incidents that may occur.

10. Sanctions

Any breach of the Code of Conduct is a serious matter that may lead to the application of disciplinary measures, including termination of employment. In extreme cases of violation of the Code of Conduct, the company will inform the competent authorities of certain types of infractions that may be subject to civil or criminal sanctions.

The Integrity Committee is responsible for implementing, promoting, and verifying compliance with the behaviors established in this Code of Conduct.

11. Reporting Channel

To report any type of non-compliance with the Code of Conduct, an anonymous reporting system is established. This will be handled by the complaint committee, which will be responsible for following up, conducting investigations, and determining responsibilities in order to apply sanctions when appropriate.

11.1 Contact Lines

- Telephone Line: 8183558305
- Integrity Committee
- Physical Mailbox
- Email: denuncia@maquinadosrega.com.mx

11.2 Confidentiality of the Complaint

REGA will guarantee the confidentiality of the report of the parties and of the investigation. Complaints will be anonymous with the option to provide the complainant's data, guaranteeing the anonymity of the presenter.

11.3 Protection of Whistleblowers

REGA values the assistance of its staff in identifying any practice contrary to internal guidelines or violations of current regulations and is committed to addressing any of these assumptions immediately. Collaborators who report on these facts must be assured that there will be no reprisals against them.

11.4 Expected Behaviors

REGA expects all employees to comply with the Code of Conduct. Any action contrary to these guidelines will result in the application of disciplinary measures, ranging from a warning to dismissal under the applicable legal framework.

12. Annexes

Adherence to the code of conduct.

LETTER OF ADHERENCE TO THE CODE OF CONDUCT

Monterrey, N.L. on ___ of _____, 20__

I, _____ as an employee of Machining and Stamping REGA S.A. de C.V. since ___ of _____, _____, hereby certify that I have received, read, understood, and accepted the guidelines established in the Code of Conduct for the performance of my work.

I acknowledge that compliance with the Code of Conduct is mandatory, and it is my duty to report any action that may violate it.

It is my commitment to Machining and Stamping REGA S.A. de C.V. that in case of any doubt about the content of the Code or any decision in the development of my work that represents an ethical dilemma, I will communicate with my direct supervisor, the integrity committee, or the contact lines.

Sincerely,

Employee