

The background features a stylized illustration of four hands. Two hands are colored in a vibrant red, and two are in a deep blue. The hands are positioned as if they are holding or supporting each other, with fingers slightly curled. The overall style is clean and modern, using bold colors and simple outlines.

Code of
Ethics
& Conduct
2026 - 2036

Contents

Organizational Philosophy

Mission 4
 Vision 7
 Values 8

Relationship with Stakeholders

Our People and Human Rights 10
 GCC's Commitments to Our People 10
 Relationships Among Personnel 11
 Commitment to Human Rights 13
 Some Points to Consider 16
 Our Clients, Our Priority 18
 Relationship with the Government 20
 GCC and the Community 23

Operations and Activities

Compliance with Free Competition Laws 24
 Anti-Bribery 26
 Preventing Money Laundering 28
 Conflicts of Interest and Business Opportunities 28
 Gifts, Hospitalities, and Other Courtesies 31
 Environmental Responsibility 32
 Political Contributions and Activities 34

Health and Safety

Responsibility for Safety and Health 36
 Safety and Asset Preservation 36
 Confidential or Privileged Information 37
 Contact Through Social Media 39
 Use of Artificial Intelligence (AI) 40
 Personal Data Protection 40
 Financial Controls and Records 41
 Protection of Assets 43

Administration of the GCC Code of Ethics and Conduct

Procedure for Inquiries, Suggestions, and Reports 44
 System of Consequences 45
 Administrative Structure of the GCC Code of Ethics and Conduct 45

Contact:

Email: gcc@ethic-line.com
 Telephone: 1 800 062 4008
 Website: www.ethic-line.com/GCC



A Message from Our Chairman of the Board

A Shared RESPONSIBILITY



At GCC, our commitment to ethics and integrity is a fundamental pillar guiding each of our decisions.

the Board of Directors to every employee to act with integrity, comply with applicable laws, and cultivate an environment of trust.

This Code of Conduct and Ethics reaffirms our commitment by setting the highest standards of professional behavior, transparency, and accountability.

Throughout our history, we have upheld universal principles anchored in our strategic vision and the values that define us as an organization. This guide is an essential tool to keep us on course, strengthen our organizational culture, and ensure regulatory compliance across all our operations in both Mexico and the United States.

Our company is recognized for its social responsibility and its commitment to stakeholders. It is a shared responsibility from

This document provides clear guidelines to help us make decisions aligned with our core principles: safety, service, integrity, collaboration, excellence, respect, and belonging.

We have full confidence that each of you will embody these values in your day-to-day activities. Whenever you face uncertainty, you are encouraged to consult members of the Ethics Committee. With dedication and a strong sense of responsibility, everyone at GCC will continue to build a solid and exemplary organization.

Federico Terrazas Becerra
 Chairman of the Board of Directors

Mission

Be the supplier of choice for high-quality construction materials, building stronger communities and creating lasting value for all stakeholders.



Message from Our Chief Executive Officer

The Values That Distinguish Us



GCC is a company with roots in Mexico and a global vision.

For almost 85 years, we have built a history of innovation, growth, and commitment to our customers and communities. Our presence in Mexico and the United States reflects a solid organization that has adapted to changing conditions through sustainable solutions and a strategic focus.

Since 1941, our actions have been guided by strong ethical principles that, now more than ever, must prevail in every decision we make. This Code of Ethics in your hands reflects our culture, organizational philosophy, and operating standards, and it promotes honest, responsible, and transparent conduct aligned with our corporate values.

This document not only guides our actions; it also reinforces the culture of integrity that must always characterize GCC. It reminds us of the importance of acting lawfully, honestly, and respectfully, even in complex situations.

I invite you to fully live the values that set us apart and to act in strict adherence to this Code of Ethics. I also encourage you to share any questions or concerns with the Ethics Committee, whose role is to ensure compliance with these principles.

Thank you for being part of GCC and for consistently embodying our core value of honesty.

Enrique Escalante
Chief Executive Officer

Vision

To improve quality of life by creating a better tomorrow.



Values



At GCC, we know that our people are our greatest asset and the key to our success.

• Safety

We proactively identify and manage exposure to hazards to protect the safety and well-being of our employees and everyone who interacts with us.

• Service

We serve our customers, employees, suppliers, and communities with dedication and commitment. We anticipate needs, provide solutions, and create rewarding experiences for everyone.

• Integrity

We work with honesty, respect, and trust. Our actions are aligned with our commitments, and we uphold the highest ethical standards in every aspect of our work.

• Collaboration

We achieve more together. By fostering transparent relationships and seeking mutually beneficial results, we collaborate to drive progress and shared success.

• Excellence

We set ambitious goals and pursue them with unwavering dedication. With passion, perseverance, and continuous improvement, we strive to reach the highest standards in all our activities.

• Respect and belonging

We promote diversity and a sense of belonging. By valuing multiple perspectives, we strengthen our teams, drive positive change, and create long-term value for all stakeholders.

Relationship with Stakeholders

Our People and Human Rights

At GCC, our people are our greatest asset and the cornerstone of our success. Their talent and expertise have brought us to where we are today. Accordingly, we are committed to fostering an environment where everyone can grow and reach their full potential. As members of this organization, each of us contributes to achieving our mission by living and embodying the values that unite us.



Relationships among Personnel

We seek to ensure that labor relations foster collaboration and teamwork, which are essential to meeting the organization's challenges. To this end, we implement actions focused on the following:

Collaboration

- Responding effectively to requests for support among divisions and departments, promoting teamwork and the creation of multifunctional groups in which everyone contributes their knowledge and experience.
- Prioritizing GCC's overall results over individual achievements.
- Avoiding short-term gains that jeopardize long-term outcomes.
- Recognizing that healthy debate, conducted with respect, is essential to personal and professional growth and must never undermine collaboration or organizational results.
- Providing an environment conducive to empathetic listening and constructive feedback, always seeking to strengthen relationships.



Recruitment and Hiring

We select our people based on their talent, experience, and alignment with our values. We do not engage in favoritism or make employment decisions based on religion or personal preferences, as that is not who we are. We strive to recruit the best candidates by conducting a transparent and respectful selection process. Furthermore, we tailor our search efforts to the specific regions and territories in which we operate.



Commitments to Our People

We promote a healthy, productive work environment that enhances the talent and creativity of our personnel and encourages collaboration and teamwork. In this regard, we commit to:

- Complying with all applicable labor laws and regulations.
- Respecting individual differences and opinions, and strictly prohibiting any form of harassment or discrimination.
- Protecting our personnel and facilities through appropriate safety equipment and procedures.
- Safeguarding the environment and the occupational health of our employees.
- Offering competitive compensation and benefits.
- Providing opportunities for continuous learning and professional development.
- Recognizing effort, encouraging open communication, and facilitating constructive feedback.
- Promoting individuals based on merit.

In terms of responsibility, we expect our people to:

- Comply with and ensure compliance with all health and safety standards.
- Understand GCC's Mission, Vision, and Values, and contribute to their achievement by practicing the company's shared values and adhering to the provisions of this Code of Ethics.
- Dedicate their talent and effort to the company.
- Share their knowledge and experience for the benefit of GCC and its stakeholders, including clients, shareholders, employees, suppliers, and communities, thereby fostering collaboration and teamwork.
- Assume co-responsibility for their own training and development, actively seeking to benefit from the learning and growth opportunities that GCC provides.
- Fulfill their commitments in a consistent, honest, and responsible manner.
- Refrain from speaking inappropriately about the organization or its products.
- Project, through their conduct and example, a positive image of the company both within and outside our facilities.



Communication

At GCC, we expect you to be:

- An individual who promotes GCC's Values and serves as an example of the behaviors and practices encouraged in this Code of Ethics.
- Responsible for communicating your ideas and concerns clearly and sincerely, providing constructive feedback that enhances the effectiveness of our relationships and processes.
- Respectful of others' opinions to enrich proposals for solutions and improvements to our work.
- Careful to avoid exaggerations, inferences, assumptions, legal conclusions, or disparaging remarks about individuals or companies in any form of communication, including emails and informal notes.

How to Get Along and Grow Together

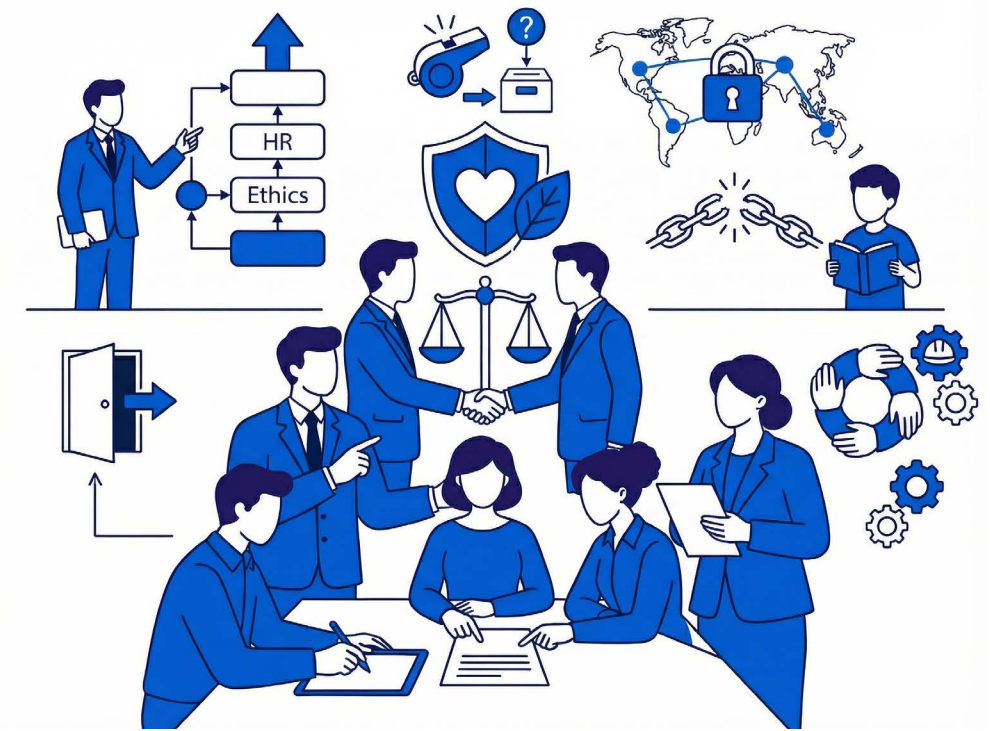
- We foster a fair, respectful, and motivating work environment for everyone.
- We avoid passing judgment on others.
- We set ambitious but respectful goals.
- We seek and use feedback to continuously improve. Listening is key: empathy, curiosity, patience.
- We create an environment where everyone feels comfortable sharing their ideas respectfully.
- We provide constructive feedback that is honest, objective, and oriented toward growth.
- We show sincerity by truly engaging and getting involved.
- We ensure that every conversation strengthens or maintains the relationship.
- We empower our team and challenge them intellectually.
- We acknowledge and celebrate the good work of others and make it known.
- Whenever in doubt, we always prioritize GCC's Values.



A healthy debate among colleagues, in an atmosphere of respect, is key to our personal and professional growth.

The Code of Ethics and Conduct is the foundation on which we build our culture of trust and excellence. It is not just a set of formal guidelines, but a living guide that shapes every interaction, decision, and process within GCC. Consulting it whenever there is any doubt is a sign of responsibility and professional maturity.

Choosing to act in accordance with the Code, even in complex situations, strengthens far more than the company's image: it fosters honest, longterm relationships with colleagues, customers, and society. In this way, together we ensure a fair and transparent environment for everyone.



Commitment to Human Rights

At GCC, we comply with all labor laws, including those related to fair wages and the prohibition of forced or child labor. We act with integrity and respect for human rights. Therefore, within our company:

- We prioritize fundamental rights and strictly prohibit slavery, child labor, and discrimination.
- We make hiring decisions solely based on merit, regardless of age, race, religion, sexual orientation, or any other personal characteristic.
- We recognize the right to freedom of association.
- We provide a safe, healthy, and dignified workplace.
- We minimize our environmental impact and support the communities in which we operate.



To work effectively and achieve our goals, it is essential that everyone at GCC respect fundamental human rights and report any potential violation, including any act of retaliation against those who defend such rights, whether their own or those of others. Any concern must be reported to the Human Resources Department, the Legal Department, or the Ethics Committee.

How to Recognize Discrimination

Discrimination is sometimes evident and sometimes subtle. To determine whether you have witnessed a discriminatory act, consider statements such as the following:

“They promoted someone who didn’t even finish college? Hard work and education do not mean anything anymore.”

“She’s too young. She should not be here. We need experience, not youth.”

“I do not understand why he’s still here. He is too old for this job.”

“We should not hire someone who identifies as non-binary. How do we know they will take the job seriously?”

“He’s too quiet and reserved. He must be hiding something. I would not trust him.”

“He seems nice, but people from his country cannot be trusted. Better not to hire him.”

“Why hire a pregnant woman? She’ll leave as soon as she has the baby.”

“They promoted a person with a disability before me? He can barely move.”

Our commitment is to ensure that all GCC employees are included in our organizational culture, promote GCC’s Values, and feel free from discrimination and harassment, while also being empowered to express their opinions freely and respectfully.

GCC is firmly committed to diversity and equal opportunity in accordance with our corporate Values. Discrimination of any kind is not tolerated. GCC strictly prohibits discrimination in employment or opportunity based on race, religion, disability (physical or mental), national origin, family responsibilities, pregnancy, breastfeeding, age, sexual orientation, gender, marital status, citizenship, or any other characteristic protected under applicable law.



Caution: All of the above comments are discriminatory and strictly prohibited at GCC. If you hear anything of this nature, end the conversation immediately, inform the person that they are violating the Code of Ethics, and report the situation if it does not stop or if it escalates.

CONTACT:
gcc@ethic-line.com



When ethical dilemmas or ambiguous situations arise

Each of us has the responsibility to act and not remain indifferent. Failing to report misconduct, irregular situations, or potential risks can also lead to serious consequences, both for the organization and for our own integrity. Turning to the Ethics Committee or the appropriate channels is not only a right, but an ethical obligation: in doing so, we protect collective well-being, prevent greater harm, and help maintain a healthy and dignified work environment for everyone who is part of GCC.



Harassment

Verbal harassment may include, but is not limited to:

- Threats
- Insults
- Excessive criticism
- Jokes that disguise mistreatment
- Excessive blame or accusations
- Use of profanity
- Intimidation
- Disrespectful comments

Sexual harassment may include, but is not limited to:

- Sexually suggestive comments or jokes
- Inappropriate touching or physical contact
- Remarks about someone’s body or sexual history
- Sharing explicit stories or materials
- Displaying sexually suggestive images or objects
- Unwanted sexual advances or insinuations



Some Points to Consider

Human rights violations can take many forms, and at GCC we are firmly committed to preventing any improper behavior. Many situations that can affect these fundamental rights. To determine whether something is wrong, ask yourself the following questions:

Does this situation require you or your colleagues to work under unsafe or unhealthy conditions?

Are you or your colleagues being asked to do something that makes you uncomfortable, is illegal, or is morally wrong?

Are employees being pressured to work excessive hours without proper breaks, or under extreme stress that endangers their physical or mental health?

Are invasive surveillance practices being used, such as constant monitoring or reviewing private communications, that violate employees' privacy and dignity?

Have you experienced retaliation or seen others being retaliated against?

Are there significant differences in pay, development opportunities, or benefits among employees performing the same work, based on personal characteristics such as gender, race, or ethnicity?

Are employee complaints or concerns about unsafe working conditions, unfair treatment, or other well-being issues being ignored or minimized?

Have you been punished, or seen someone else punished, for doing something lawful and ethical?

Could what is being done harm the environment, the communities where we operate, or our company's reputation?

Is an environment of exclusion or ridicule being promoted toward any group based on origin, gender, sexual orientation, disability, or any other personal characteristic?

When dealing with clients or suppliers, do you observe any behavior that violates our Code of Ethics, human rights, or applicable laws?



If you answered "yes" to any of these questions, it may constitute a human rights violation. Do not hesitate to speak up and report it. Your voice matters! Contact us immediately through:

CONTACT:
gcc@ethic-line.com



At GCC, we believe that diversity is an inexhaustible source of strength.

We appreciate and value our differences in gender, age, culture, perspectives, and experience, because they enrich us and drive us to find creative and fair solutions.

We promote equal opportunities, respect for individuality, and genuine inclusion in every area of the organization. Each team member contributes something unique, and together we build an environment where everyone can fully develop, free from discrimination and prejudice, thus contributing to our overall success.

Be cautious and avoid exaggerations, inferences, or assumptions, as well as legal conclusions and disparaging comments about individuals or companies.

Our Clients, Our Priority

At GCC, we strive to be the preferred option for our clients. We treat them with professionalism and integrity, delivering high-quality products and services on time and exactly where they are needed. We continually seek new ideas to exceed their expectations, anticipate their needs, and build long-term, mutually beneficial relationships.

Intelligent Selection of Markets

At GCC, we do not choose our customers at random. We analyze the market and select those with whom we can build solid and beneficial relationships, always based on clear and fair business criteria. In addition, we take antitrust laws very seriously, especially those regulating prices and competition.

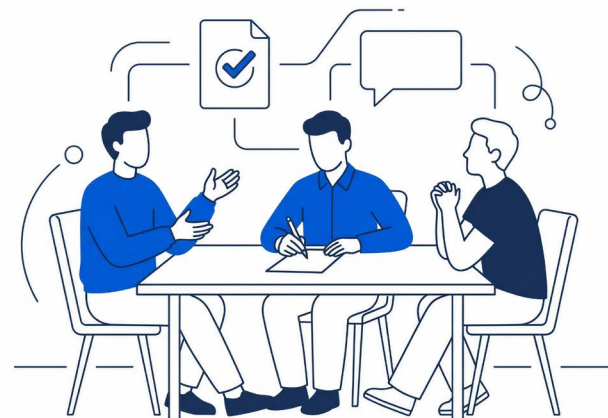
Our Clients as Ethical Partners

We actively promote the principles of this Code of Ethics among our clients and encourage them to operate with integrity and transparency, in full compliance with applicable laws. Together, we aim to build a more ethical business environment.



We Honor Our Commitments

One of our core values is honesty. We treat our customers with respect, professionalism, and above all, humility. We do not believe in arrogance or in making false promises. That is why we only commit to what we know we can fulfill 100%. However, since life can sometimes bring surprises, if for any reason we are unable to honor a commitment, we immediately inform the customer and our coordinator. Transparency is key to maintaining trust. Whenever a person's actions can be linked or attributed to GCC, that person is required to conduct themselves in accordance with the applicable ethical principles and standards.



Truthful Sales Practices

At GCC, there is no place for misleading advertising. All marketing materials and sales agreements must be based on accurate and up-to-date information regarding the availability, quality, and conditions of our products, so that clients can make fully informed decisions.

Expanding Horizons with Respect and Legality

As GCC operates in various regions and countries, we encounter diverse cultures and legal systems. We therefore ensure compliance with the laws of each jurisdiction and respect for local customs and practices. Before finalizing any agreement, we consult our legal advisors to prevent potential issues.

If any GCC employee notices suspicious or unfair commercial practices, they must immediately inform their coordinator or the Legal Department. Our transportation and facilities personnel must strictly comply with all regulations to prevent drug trafficking, smuggling, or any other illegal use of our resources.

At GCC, we act with transparency and provide equal opportunities to our suppliers, treating them with respect and integrity. We also respect intellectual and industrial property rights.

With Our Clients: Transparency and Integrity

Building long-term relationships of trust and mutual benefit with our suppliers is key to our success. Accordingly, GCC conducts itself with transparency and upholds equal opportunity, respect, and integrity in all dealings.

Fairness and Justice with Suppliers

In an environment of trust and respect, we provide our suppliers with equal opportunities for engagement without creating false expectations. We maintain consistency throughout the supply process. Supplier selection is based on clear criteria that reflect our core values of integrity and collaboration.



Relationship with Suppliers

We seek to ensure that our suppliers adhere to the standards set forth in this Code of Ethics and comply with all applicable laws. We, in turn, are rigorous in fulfilling the commitments established in our contracts.

Relationship with the Government



Our operations involve close collaboration with local governments. This interaction must always reflect our principles and values, emphasizing integrity and respect. Our relationship with the government encompasses its roles as regulator, client, supplier, and promoter.



We Respect Intellectual and Industrial Property Rights

GCC personnel are strictly prohibited from conducting business with contractors or suppliers who cannot demonstrate proper authorization to use or sell products subject to royalties or intellectual or industrial property rights, or who cannot guarantee the authenticity and legality of such products.

01 Government as Regulator

We are committed to understanding and complying with all local laws and regulations in the areas where we operate. Personnel must never engage in illegal acts or encourage others to do so. Any doubt regarding the legality of a practice must be referred to the Legal Department or the Ethics Committee.

02 Government as Client

All GCC personnel must fully comply with the legal and regulatory requirements of the regions in which we operate when providing products or services to the government as a client.

03 Government as Supplier

GCC's relationships with any governmental entity or agency acting as a supplier of goods and/or services are governed by the principles set forth in the "Relationship with Suppliers" chapter.

04 Government as Promoter

When the government of a region in which we operate acts as a promoter of activities that foster community development, GCC seeks to contribute to these efforts to the extent of its capabilities, in accordance with the principles outlined in the chapter "Relationship with the Community."

Technical Collaboration

GCC may temporarily provide qualified experts to offer technical support for government projects that benefit the community. Such support must be previously authorized by the corresponding management area.

Interactions with Government Officials

Before contacting government officials, GCC personnel must ensure they have the proper authorization and sufficient authority to represent the company. It is strictly prohibited to give gifts without prior written approval from the relevant management area and, in some cases, the General Management. No GCC employee may offer, pay, lend, give, or otherwise directly or indirectly transfer company funds, assets, or items of value to a government official, employee, or entity if such contribution is illegal or will be used for an unlawful purpose. Any contribution must fully comply with GCC's internal policies.

Relationship with the Community

The approach focuses on adding value to our surroundings by responsibly ensuring business continuity and strengthening our reputation with neighbors and key stakeholders through mutual respect and trust.

Our engagement must be governed by our strategic pillars:
Business continuity.
Managing community reputation. Adding value to our environment.



GCC and the Community

We take part in community programs as responsible neighbors, supporting integration and improving quality of life in the communities through our presence, guidance, sponsorships, and other forms of support.

Participation Must also Adhere to the Following Rules

- **Must not contravene the law.**
- **Must be approved by the Good Neighbor Committee and/or General Management.**
- **Must not assume responsibilities that belong to public authorities.**
- **Must be supported by competent authorities and/or community committees and benefit areas such as culture, health, education, sports, or the environment.**
- **All contributions must be properly recorded in the company's accounting records, and no personal benefit shall be sought.**
- **Must not jeopardize the company's future or conflict with this code.**

All donations are managed through the GCC Foundation. Requesting or receiving any personal benefit is strictly prohibited.

Our People in the Community

We expect GCC personnel to reflect our values within the community. We support their participation in activities that contribute to community development, provided such involvement does not interfere with their job performance. We also avoid creating false expectations regarding the types of support we can offer.



Local Development and Incentives

GCC contributes to the development of the communities in which it operates. Supplier selection is based on technical capability, quality, competitiveness, fair pricing standards, experience, and service excellence.

Operations and activities

Compliance with Free Competition Laws

We strive to conduct all activities according to the highest ethical standards. Our values guide us toward excellence through hard work and strict compliance with the law, particularly in matters of fair competition, to prevent noncompliance from harming the company or its employees. Because we operate in different countries, we must adhere to both local laws and our internal policies.

Any improper practice, or the risk of such a practice occurring, must be reported to the Legal Department or the Ethics Committee.

CONTACT:
gcc@ethic-line.com



Relationship with Clients and Suppliers

We must treat customers and suppliers fairly and comply with competition laws in all jurisdictions in which we operate. If we sell the same product at different prices in similar areas, there must be a legitimate reason, such as differences in costs.



→ Relationship with Competitors

Our competitive actions must always be supported by sound business reasons. We must not enter into agreements with competitors that unlawfully restrict trade, such as price-fixing or supply manipulation. These practices carry serious legal consequences, including fines and imprisonment. Before signing any agreement or engaging in conduct that could potentially violate competition laws, you must consult the Legal Department. For guidance, please review the following circumstances.

- A friend who works for a competing company shares details about upcoming price changes, and you feel tempted to share this information with our sales team.
- A colleague from a rival company informs you about their plans to launch a new product, and you believe this information could be useful for our marketing strategy.
- Someone employed by a competitor mentions plans to expand into new markets, and you would like to share this information with your team to adjust strategy.

The appropriate response in all such cases is clear: do not use this information for GCC's benefit. End the conversation immediately, inform the person that they should not be sharing confidential data, and notify the Legal Department without delay.

Some contacts with competitors may be unavoidable and legitimate. However, always consult the Legal Department if you have doubts. If a competitor is also a client or supplier, maintain a normal business relationship and limit discussions strictly to the current transaction. Avoid unnecessary meetings or communications with competitors unless there is a clear, lawful, and legitimate purpose. You must ensure that the person managing the client relationship is not also responsible for competing with that client. Remember to read the manual.



Do Not Do to Competitors What You Wouldn't Want Done to You

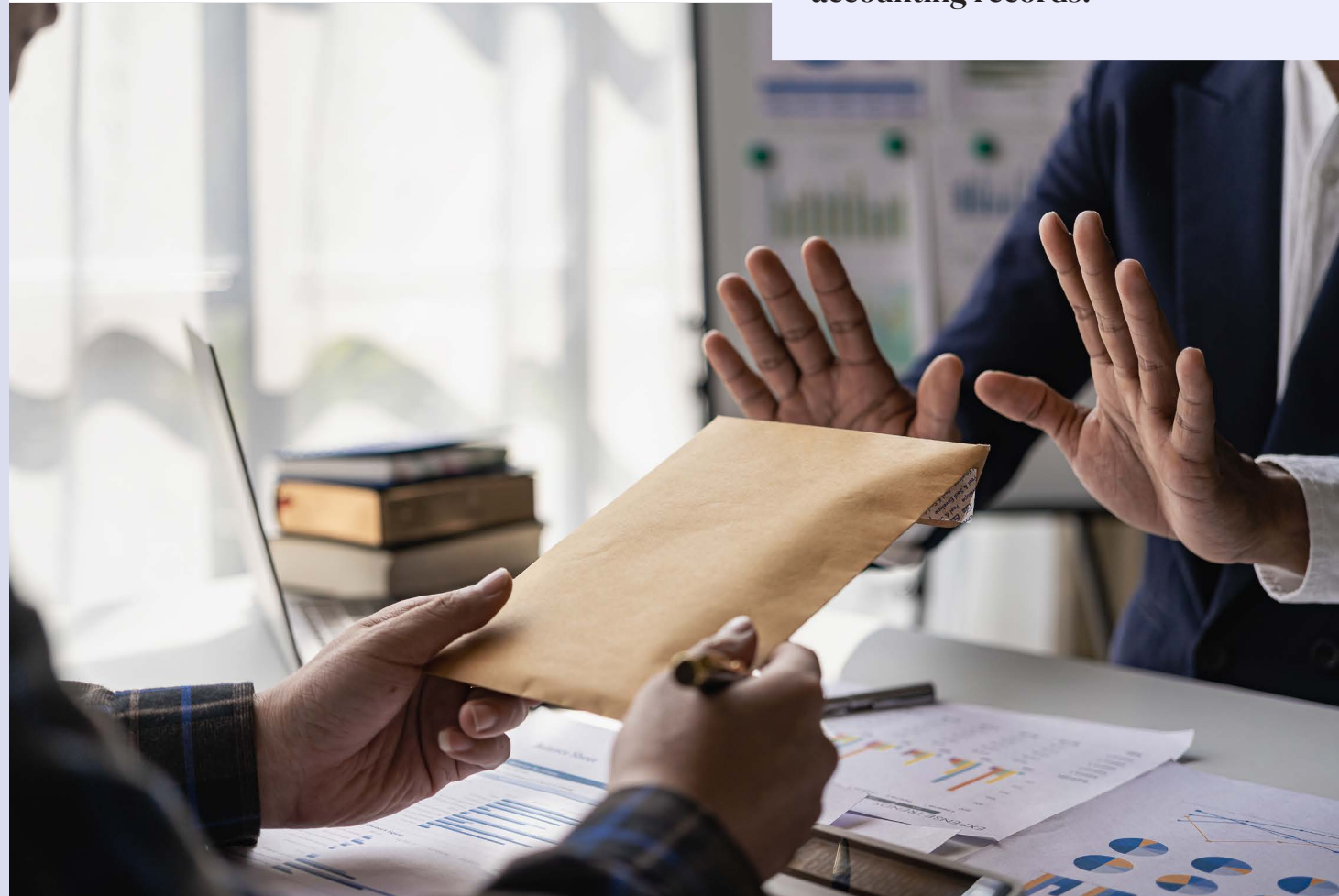
If GCC has, or may have, a dominant position in a market or territory, we must take precautions to avoid tactics that could appear to exclude current or potential competitors. All competitive actions must be supported by legitimate and sound business reasons. Authorities may use documents (including emails, notes, and memos) as evidence of unlawful conduct. Therefore, we must avoid inappropriate or suggestive language in any form of communication and never do, say, or write anything that we would not want disclosed in a public forum.



Anti-Bribery



We categorically reject any act of corruption. Giving or receiving bribes is illegal and unethical and carries serious legal consequences, including fines and imprisonment. We are committed to operating transparently and with integrity, complying all applicable anti-corruption laws and maintaining complete and accurate accounting records.



General Prohibition of Corruption

We must not offer or give gifts to government officials in the form of cash or any type of direct or indirect contribution or benefit (e.g., permitting the official to use company resources or facilities). Contributions permitted by applicable law in the territory where we operate must be authorized by the division director and recorded in the company's accounting records.

- Any officer or employee of a government agency
- Political parties
- Candidates for public office
- Employees of government-owned or government-controlled entities
- Employees of international public organizations

Gifts, Travel, and Entertainment

Entertainment expenses, gifts, and courtesies offered to government officials, agents, or officers are permitted only when there is a reasonable and legitimate business justification, they are of nominal value, and they have prior approval from the division director. Travel expenses for a government agent must be lawful, properly authorized, and supported by a valid justification, such as project supervision. All such expenses must be accurately recorded in accordance with applicable laws and GCC's internal procedures.



Dealing with Intermediaries

We may not do indirectly what we are not authorized to do directly. Accordingly, we may not use intermediaries to make improper payments, and lack of knowledge does not exempt us from liability under anti-corruption laws. Before engaging any third party, we must verify its reputation and commitment to this Code of Ethics, with support from the Legal Department as needed. Negotiating with government officials is complex and requires strict adherence to applicable laws and procedures. The following scenarios could violate anti-corruption laws:

- A political candidate requests an unlawful contribution to their campaign.
- A government official demands a cash payment to guarantee approval of a project.
- An agent seeks reimbursement of personal expenses incurred while visiting GCC facilities.
- A third party offers a bribe to an official on GCC's behalf.
- A foreign government representative requests a payment in exchange for a project.
- An employee invites a government official to an upscale restaurant and fails to record the expenses.

These situations may expose you and/or GCC to liability under anti-corruption laws. If you encounter anything similar, seek immediate guidance from the Legal Department or the Ethics Committee before proceeding.

CONTACT:
gcc@ethic-line.com



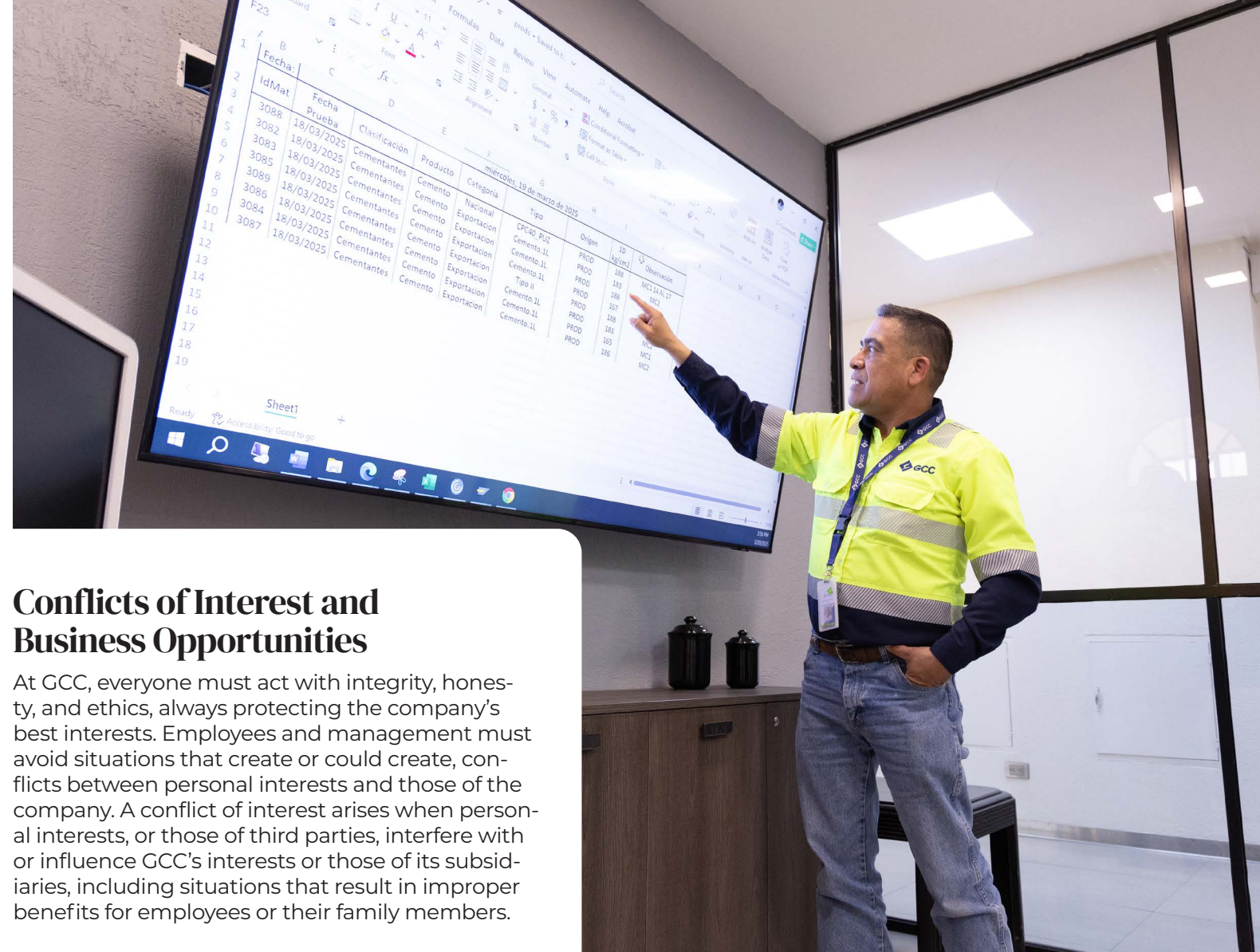
Preventing Money Laundering

Money laundering occurs when the origin of illicit funds is concealed to make them appear legitimate. It may involve one or more transactions intended to disguise money or assets derived from criminal activities within lawful businesses. Activities such as terrorism, drug trafficking, fraud, smuggling, theft, and bribery are commonly associated with money laundering. GCC is firmly committed to neither facilitating nor supporting money laundering or any of these activities and is determined to:

- Always comply with the Federal Law for the Prevention and Identification of Operations Involving Resources of Illicit Origin.
- Minimize risk and prevent transactions involving criminally derived assets.
- Evaluate business relationships to ensure their integrity.
- Some red flags related to money laundering may include payments:
 - In currencies not specified in the contract
 - To or from countries with which there is no commercial relationship in large amounts of cash
 - That involve third parties or intermediaries

Any concerns regarding suspicious payments or transactions must be reported to Corporate, the Ethics Committee, or the Legal Department. If a counterparty refuses to provide information about its identity or transactional details, or if you suspect money laundering, report it immediately. GCC must not do business with individuals or entities engaged in activity suspected of being unlawful. If someone asks you to discuss money-laundering concerns, consult the Legal Department first. Never conceal funds of criminal origin or participate in arrangements involving such funds. In case of any doubt, contact immediately:

CONTACT:
gcc@ethic-line.com



Conflicts of Interest and Business Opportunities

At GCC, everyone must act with integrity, honesty, and ethics, always protecting the company's best interests. Employees and management must avoid situations that create or could create, conflicts between personal interests and those of the company. A conflict of interest arises when personal interests, or those of third parties, interfere with or influence GCC's interests or those of its subsidiaries, including situations that result in improper benefits for employees or their family members.



Personnel with External Interests or Independent Businesses

GCC expects all of us to dedicate our talent and effort to the company and to maintain a strong sense of loyalty. Therefore, we must not:

- Engage, directly or indirectly, in any business that competes with GCC
- Use our position for personal benefit or for the benefit of family members or partners
- Receiving, obtaining, or generating any personal economic gain during the performance of any activity related to GCC
- Accept any form of payment or income from suppliers, competitors, or clients
- Exceptions apply only to positions on Boards of Directors or participation in nonprofit organizations that have been expressly authorized by GCC's General Director

→ **GCC personnel are not permitted to act as suppliers to the company. Any employee who owns a business must refrain from providing GCC with their products or services.**

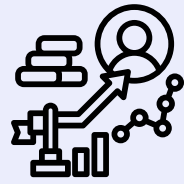
Personnel as GCC Clients

GCC personnel may purchase company products for personal use, provided they comply with established company policies. GCC reserves the right to verify the final destination of such products at any time. Employees are not permitted to engage in businesses that market, distribute, or transform GCC products, nor may they promote competitors' products.



Family Members of Personnel as Clients or Suppliers

GCC personnel must not participate in transactions or processes involving clients or suppliers with whom they have a family relationship or personal interest, as this may create a conflict of interest. You must avoid any situation that could compromise GCC's interests and report such situations to the Ethics Committee. If you have family members who are, or intend to become, GCC clients or suppliers, you must inform your coordinator in writing.



Shareholders as Clients or Suppliers

Shareholders who have, or seek to establish, a business relationship with GCC must follow the same procedures as any other client or supplier. If they are, or intend to become, suppliers, they must obtain approval from the corresponding board or committee.



Family members of shareholders may work at GCC provided they meet the position requirements. Their hiring must follow the standard Human Resources procedures.

Family Members as Employees

GCC employees are prohibited from having a family member within their direct or indirect reporting line. This rule also applies to internal transfers and to marriages between employees. In addition, family members within the first and second degree of kinship of senior executives (Senior Managers and Directors) may not be hired for any position, except for internship roles, to prevent undue influence.

Reporting Conflicts of Interest

Conflicts of interest are not always obvious. Therefore, you must report any actual or potential conflict to the Ethics Committee. Executives and directors are also required to report directly. To facilitate this process, you may submit a report anonymously through our electronic portal.

CONTACT:
gcc@ethic-line.com



Managing Conflicts of Interest

If you face an actual or potential conflict of interest, whether in your personal or professional life, you must handle it ethically and in accordance with our Code of Ethics and Conduct. To determine whether you are in such a situation, ask yourself the following questions:

- Does it prevent you from performing your job fairly and without bias?
- Could you deliberately or accidentally share confidential information with clients, suppliers, or competitors?
- Are you tempted to use GCC information for personal benefit?
- Does it make it difficult for you to act in accordance with our Code of Ethics or the law?
- Is it a situation that could embarrass you or harm the company or yourself?

If you answered “yes” to any of these questions, seek guidance immediately. Even the appearance of a conflict of interest can be damaging.

Gifts, hospitality, and other courtesies

Personnel are not permitted to offer or accept courtesies that could influence –or appear to influence– business decisions. You may not condition or alter any negotiation in exchange for gifts or favors.



Accepting Gifts, Services, and Other Courtesies

GCC employees may accept gifts, hospitality, or other courtesies from current or prospective suppliers, clients, or advisors only if such gestures are lawful, customary during business, and do not exceed USD 50 (fifty dollars) in value. This ensures that the objectivity of business negotiations is not compromised. You may not request or accept personal discounts from suppliers unless expressly authorized in writing by a manager or director. Likewise, you may not request personal donations or services, except when GCC is formally participating in specific joint campaigns with other companies.

Giving Gifts, Services, and Other Courtesies.

Gifts, hospitality, or other courtesies offered to GCC’s current or prospective suppliers, clients, or consultants must have a legitimate business purpose, be lawful, and have prior written authorization from the immediate coordinator. All expenses must be recorded promptly and accurately in accordance with company procedures. It is strictly prohibited to request or condition any negotiation in exchange for gifts or favors.

At times, it may be difficult to determine whether a gift is appropriate. The following examples provide general guidance, though the list is not exhaustive. In all cases, the value must be less than USD \$50.00 (fifty dollars).

- Gift baskets
 - Thank-you cards or notes
 - Symbolic gifts given on special occasions, such as birthdays, weddings, or graduations
- Unacceptable gifts may include:
- Cash or cash equivalents, such as checks, gift cards, or certificates
 - Luxury or high-value items, such as pens, bottles of wine, or electronic devices
 - Tickets exceeding USD \$50 (fifty dollars) in value to exclusive or sold-out events, such as museum openings, sporting events, or theatrical productions

Bribery and/or Extortion

Bribery and extortion are strictly prohibited. Any illegal proposal or undue pressure, whether inside or outside the organization, must be reported immediately. If you become aware of any case of bribery or extortion involving a colleague, you are responsible for informing the Legal Department or the Ethics Committee.



Environmental Responsibility

For GCC, conducting operations in harmony with nature is a priority. To achieve this, we develop and implement systems to prevent, control, and reduce environmental impacts across all operations.



Commitment to the Community

GCC is committed to using resources efficiently and providing products that meet clients' environmental expectations. We work with governments and society to promote environmental improvements, maintain open communication with employees, suppliers, and communities, and collaborate with public and private organizations to help preserve ecological balance.



Commitment of GCC Personnel

Everyone has a duty to act in an environmentally responsible manner, comply with environmental laws and company policies, and report any environmental risk. Coordinators and managers are responsible for defining clear roles, providing necessary resources, and continually measuring and improving environmental performance. We also participate in environmental campaigns in accordance with company guidelines.

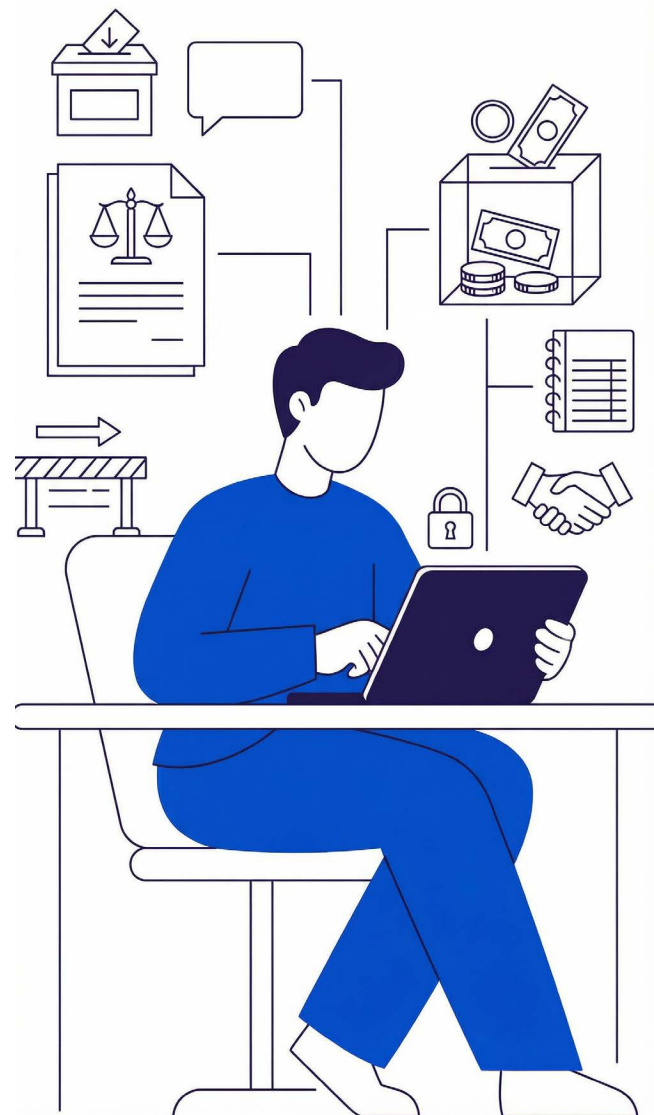


GCC's Commitment to the Environment

We are committed to preserving the environment by investing in internationally recognized programs. Our goal is to use natural resources efficiently and reduce the ecological impact of all areas of our operations. To this end, we monitor and control emissions, protect biodiversity in the regions where we operate, minimize noise and traffic disturbances, optimize water usage, and reduce and recycle waste. We also provide continuous training to our personnel to ensure compliance with our environmental standards.

Political Contributions and Activities

GCC recognizes the right of personnel to participate in external activities, such as political involvement, provided such activities are lawful, do not interfere with job responsibilities, and do not create any commitment or association on behalf of the company. Political activities may include membership in a political party, running as a candidate, or participating in electoral campaigns. These activities must not expose the company to conflicts of interest or interfere with your work schedule, duties, or responsibilities.



Political Contributions

Company personnel are free to make political contributions directly, through the Committee, or through any other entity in which GCC participates, provided that such contributions are made strictly in a personal capacity and do not directly or indirectly associate GCC with the contribution.

Political Activities

At GCC, we recognize our employees' right to engage in political activities so long as they are lawful and do not interfere with their job duties. However, to safeguard the integrity of our operations and prevent potential conflicts of interest, any employee who intends to run as a candidate for an elected office at any level of government must notify the company in writing before participating in any stage of the electoral process.

If political activities interfere with your work schedule and/or job responsibilities, you must immediately notify your HR department and/or the Legal department. Repeated

unauthorized absence from your job duties may be grounds for termination of employment.

Any external office or employment that interferes with your schedule or responsibilities at GCC may be considered cause for dismissal in accordance with applicable law.

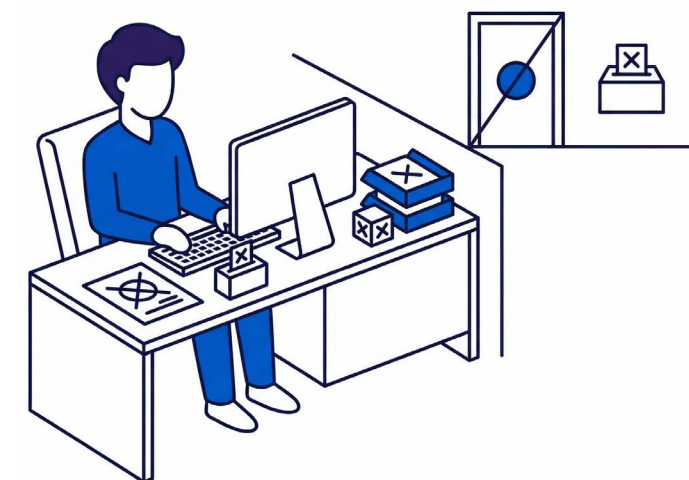
It is the employee's responsibility to consult applicable local or state laws regarding the compatibility of maintaining their employment while seeking public office, as regulations may vary depending on the jurisdiction.

The same procedure must be followed before a GCC employee accepts an appointed position at any level of government, whether paid or unpaid.



Your Right to Participate

When taking part in political activities, you may not involve GCC or its subsidiaries, nor use its name, logos, or any symbols that could be associated with the company. Political activities are not allowed on our premises, and company resources may not be used for this purpose. GCC is not responsible for the political actions of its personnel. In addition, employees' participation in politics does not reflect any political stance on the part of the company.



Health and Safety

Responsibility for Health and Safety

At GCC, health and safety are top priorities. We are committed to operating safely and efficiently, protecting our personnel and the communities where we work. Our policy is to ensure the safety of all operations, including the proper maintenance and care of equipment and facilities. Everyone must demonstrate behaviors that promote health and safety and must report any potential risks. No action should ever compromise the safety of colleagues, contractors, or the community. All employees, suppliers, and contractors are required to stop any activity that poses a risk.

Supervisors and managers are responsible for ensuring that all operations are conducted in accordance with established safety standards. Occupational safety and health are integral parts of our daily work. Any employee who identifies an unsafe condition that, in their judgment, could cause harm to people or equipment is authorized to stop the machinery or equipment involved. We provide training to help identify risks and improve community health, working in collaborations with governments and non-governmental organizations (NGOs). All personnel must comply with GCC's health and safety laws, regulations, and policies.



Personal Protective Equipment

GCC provides all necessary protective equipment for each task and offers training on its proper use. It is mandatory for all personnel to use this equipment correctly. In addition, anyone coordinating with contractors or external personnel must ensure that all external parties also comply with our health and safety standards.

Occupational health and safety are not only legal obligations, but also fundamental ethical commitments to ourselves and to those around us. The correct and consistent use of personal protective equipment, active participation in training, and the preventive identification of risks are part of every employee's daily duty.

Taking care of our work environment means protecting everyone's life, dignity, and wellbeing. If you observe any unsafe condition, act immediately: reporting and correcting it is everyone's responsibility and helps prevent accidents and save lives.

Confidential or Privileged Information

At GCC, information is a competitive advantage and therefore must be handled responsibly, securely, and in compliance with the law. Confidential information includes non-public data about the company or its business network that must never be disclosed. It also includes non-public information regarding any event or act related to GCC that could personally benefit anyone who misuses it. Confidential information includes unpublished data about the company, its executives, stakeholders, or operations. The following constitute confidential and/or privileged information (this list is illustrative, not exhaustive):

- Accounting information and financial projections
- Mergers, acquisitions, partnerships, expansion plans, and business strategies
- Securities transactions and financing operations
- Commercial and operational policies and practices
- Judicial or administrative disputes
- Organizational changes
- Research and development of new products and processes
- Personal information of GCC employees
- Intellectual and industrial property, such as trade secrets, trademarks, patents, and copyrights
- Lists of clients and suppliers, as well as pricing structures and commercial terms

Safety and Asset Preservation

All personnel are responsible for maintaining a clean and orderly environment that promotes safe practices and eliminates risks. Everyone working at the company participates in the design and implementation of safety measures to protect our assets. We must ensure compliance with safety standards and report any act that could endanger employees, facilities, or the communities in which we operate. For example:

QUESTION: I have just been promoted and now must use new equipment. After a brief training session, my coordinator asked me to start working with the new machinery, but I do not feel ready. Should I ask for more support?

ANSWER: Yes. Tell your supervisor that you do not feel prepared. If your supervisor insists that you will learn over time, contact the Ethics Committee or Human Resources. Only trained personnel should operate equipment to avoid safety risks.

QUESTION: A team member told me that a coworker might be working under the influence of alcohol. He was not completely sure, but noticed that his colleague was slurring his words. How should I handle this?

ANSWER: As a supervisor, you must act quickly, as this is a serious safety concern. Ask the employee to stop working and assess whether they can perform their duties safely. If the concern proves valid, document the incident and seek assistance from Human Resources. If the person poses a danger to themselves or others, contact local authorities immediately.



Security and Handling of Confidential or Privileged Information

Upon joining GCC, all personnel sign a confidentiality agreement, committing to use company information responsibly. Supervisors and anyone in a managerial or leadership position share responsibility for ensuring that team members comply with information security policies. Using or disclosing confidential information without authorization violates our Code of Ethics and may constitute a legal offense.





Use of Confidential or Privileged Information

You must not share confidential information with third parties unless it is necessary for legitimate business purposes and you have received proper authorization. Always notify your immediate supervisor or the person responsible for the information in writing. If you have any doubts, consult them before proceeding. When confidential information is shared internally, you must clearly indicate its confidential nature. When sharing such information with third parties, such as consultants, you must first obtain a Confidentiality Agreement.

→ It is strictly prohibited to use confidential information, directly or indirectly, for personal benefit or financial gain, as doing so could harm GCC's interests. Misuse of confidential information may result in legal and disciplinary action, including termination of employment. All individuals, including shareholders, board members, auditors, employees, clients, and suppliers, are required to protect this information.



Requests for Information from Authorities and Third Parties

When a government authority requests information, the request must be made in writing, comply with all legal requirements, and have prior authorization from the immediate coordinator and the Legal Department. It is essential to comply with the obligations imposed by regulatory agencies.

Only GCC's official spokespersons, including the Chief Executive Officer, the Director of Administration and Finance, the Corporate Treasury, and those designated in each country where GCC operates, are authorized to provide information to the media or market analysts. If you are not an official spokesperson and are uncertain about a request, do not disclose any information. When in doubt, do not provide information unless you are certain you are authorized to do so.



Securities Market Transactions Involving Confidential or Privileged Information

It is illegal to use confidential information to buy or sell GCC shares on the Mexican Stock Exchange or to share such information with family members, friends, or third parties. Non-public information is internal and must never be personal gain. Employees must be of and comply with all laws governing securities transactions based on privileged information (insider trading).



Contact through Social Media

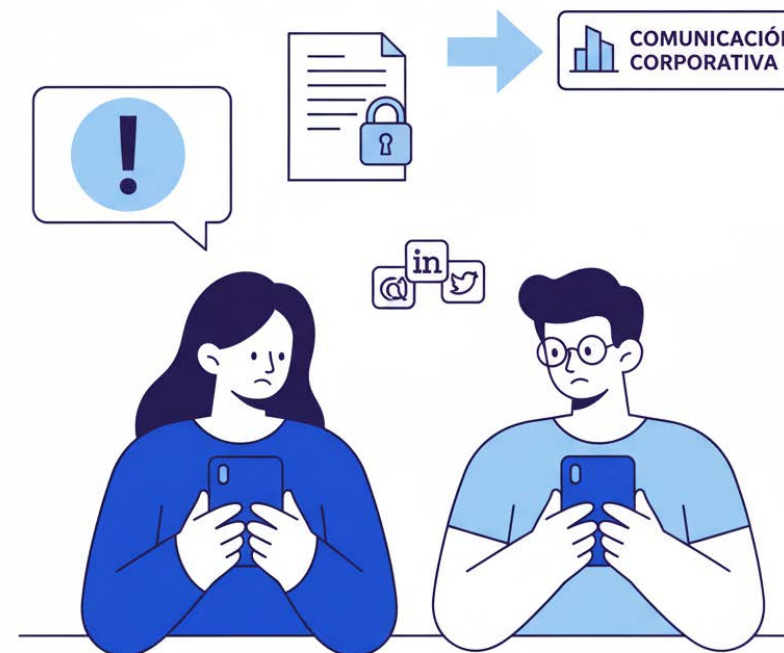
If an external party, such as an investor, analyst, NGO, or media representative, contacts you through social media or any unofficial channel, you must immediately refer the inquiry to the Corporate Communications and Public Relations Department. You must not make statements about the company outside the organization or share any confidential information. Any external presentation or discussion must be reviewed and approved by the Communications Department before being conducted.

→ Responsible Use of Your Social Media.

It is important to use social media responsibly. Below are some useful guidelines for posting online:

- Remember your comments may be interpreted as company statements; make clear when you are speaking in a personal capacity.
- Your online behavior can influence how the company is perceived.
- What you post online may remain public permanently.
- Do not engage in harassment or inappropriate behavior online.
- Always comply with our Code of Ethics, internal policies, and applicable laws.

Do not participate in online activities that could harm the company's reputation. To create or manage social media accounts on behalf of the company, you must obtain prior approval from the Communications Department, and only authorized individuals may do so.



Use of Artificial Intelligence (AI)

At GCC, we recognize the transformative potential of Artificial Intelligence (AI) in our operations. However, we are also aware of the ethical challenges it presents. Our commitment is to use AI responsibly and ethically, ensuring that its applications are transparent, fair, and secure. Our goal is to guarantee that AI serves the well-being of both our organization and society. By integrating ethics into the development and use of AI, we strengthen our mission to be responsible leaders in the industry. We are committed to ensuring that:

- Data used in AI systems is collected and processed ethically and securely.
- Measures are in place to prevent bias in AI algorithms and to ensure that they do not perpetuate discrimination.
- Data privacy is protected, and algorithmic bias is actively mitigated.
- Procedures are implemented to ensure the safety and resilience of AI systems, protecting them from vulnerabilities and attacks.
- Mechanisms are established to ensure that employees are responsible for the ethical use of AI and can report any concerns or issues regarding its application.



Personal Data Protection

GCC is committed to complying with all applicable personal data protection laws to ensure trust in our organization. Safeguarding personal information is essential to maintaining reliable business relationships.

Personal data refers to any information that can be used to identify an individual, for example, names, email addresses, locations, dates of birth, medical records, opinions about individuals, and religious beliefs.

While we may need to collect and process personal data for internal purposes, we must always be transparent about the legal basis for doing so. We process data lawfully and transparently and grant access within the company only when necessary.

When personal data is shared with third parties for contractual purposes, we ensure that they are bound by the same confidentiality obligations as GCC. We also maintain specific procedures for handling data security incidents, and all relevant personnel must be familiar with them.

Confidential Information from Third Parties

GCC respects the intellectual property rights of other companies. We must not misuse proprietary documents or disclose confidential information from companies where we may have previously worked. Do not copy or share confidential information unless you are certain you are authorized to do so. If you have any doubts about sharing information, consult the Legal Department or the Ethics Committee.

CONTACT:
gcc@ethic-line.com

Any invention, innovation, or improvement developed within GCC is the property of the company. We are also obligated to protect GCC's confidential information even after leaving the organization.

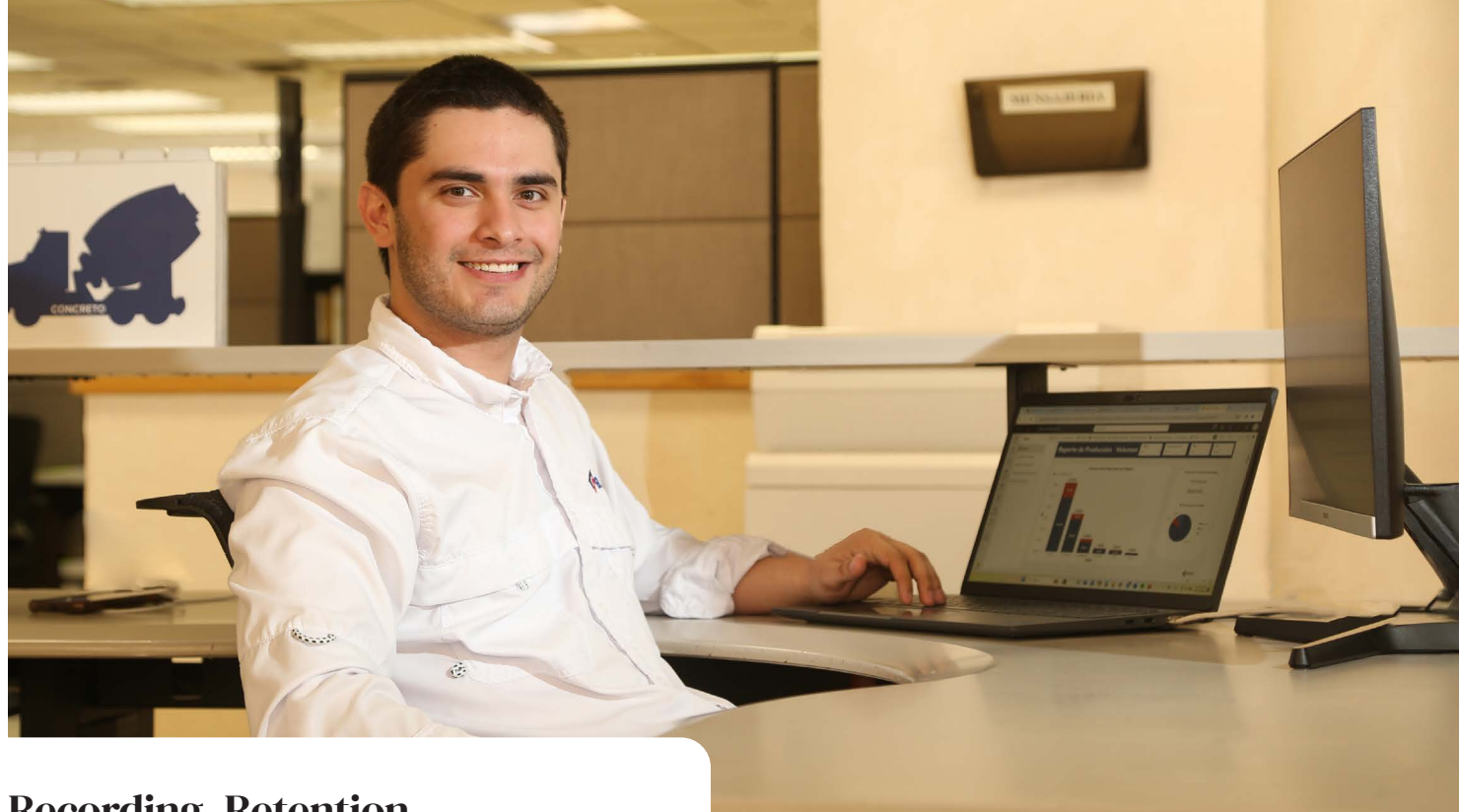
Financial Controls and Records

GCC strives to maintain credibility through effective and transparent communication. Employees must ensure that all financial records are accurate and reflect reality. Internal controls must be effective, and financial reports must be made public in a timely manner and include complete information.

Avoid exaggerations, assumptions, or disparaging comments about company personnel in any form of communication, including notes and emails. Each document must comply with GCC's record retention practices. If you have any questions regarding GCC's record retention policies, consult the Legal Department.

Financial records include financial statements, reports, and tax filings. Financial controls safeguard company assets and ensure the reliability of records, including the proper authorization of transactions.



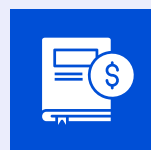


Recording, Retention, and Preparation of Financial Reports

Financial reports must comply with applicable laws, Generally Accepted Accounting Principles, and GCC's internal control guidelines. All accounting transactions must be supported by documentation that meets tax requirements and accurately reflects the transaction. Detailed and precise entries must be recorded in the accounting books at the time the transactions occur.

Disclosure of Financial Information

Financial information may only be disclosed in accordance with the guidelines governing Confidential and/or Privileged Information. It is strictly prohibited to alter or falsify documents, records, or reports, or to conceal information that could distort financial records or adversely affect GCC.



Financial Controls

All financial operations must comply with the internal control guidelines established by the Corporate Comptroller's Office. The Administration and Finance Department is responsible for implementing these policies, while Internal Audit periodically verifies compliance.

Any irregular or unethical situation related to accounting, internal controls, or auditing must be reported directly to the Audit Committee of the Board of Directors.



Protection of Assets

At GCC, the proper use and protection of our assets are essential to achieving our Mission. Assets include both tangible and intangible property, such as buildings, machinery, information, inventions, patents, trademarks, and information technology.

All GCC personnel are responsible for safeguarding the assets under their care. Employees must not allow or engage in theft, misuse, lending, disposal, or unauthorized sale of company assets.

Use of Assets for Personal Benefit or Other Non-Authorized Purposes

GCC assets and services must be used solely for the benefit of the company and in the performance of your professional duties. They must never be used for any other purpose without prior written authorization from your supervisor. If assets are to be used for charitable purposes, written authorization from the Chief Executive Officer or the Division Director is required.

Use and Maintenance of Facilities, Machinery, and Equipment

Only authorized and properly trained personnel may operate GCC facilities and equipment. Each department is responsible for maintaining these assets in good condition, following maintenance best practices, and implementing risk-prevention programs. This helps ensure operational continuity, prevents accidents, and extend the useful life of company assets.

QUESTION:

I need to meet my sales target before year-end. A client is likely to purchase several tons soon, but the order will not be formalized until early next year. My supervisor suggests recording the order now to meet my goal. Can I do this?

ANSWER:

No. All records must be accurate. You may not record an order that has not been formalized. Doing so violates our Code of Ethics, internal policies, and the law, and could harm the company. If your supervisor insists, report the incident to the local Ethics Committee.

CONTACT:
gcc@ethic-line.com



Administration of the GCC Code of Ethics and Conduct

To promote the active practice of our organizational values and provide a structured framework for resolving ethical dilemmas, this section establishes the mechanism for administering the GCC Code of Ethics.



Procedure for Inquiries, Suggestions, and Reports

GCC encourages employees to promptly report any suspected violations. Every report made in good faith will be thoroughly investigated, and no retaliation will be tolerated against those who raise concerns with the Ethics Committee. Employees are expected to cooperate in internal investigations and share their concerns without fear of negative consequences. Information regarding reported cases will be handled promptly, professionally, and confidentially.

The GCC Code of Ethics applies to the entire organization and it is our shared responsibility to comply with it and ensure its enforcement. To support this, we provide several communication channels to clarify doubts, submit suggestions, report positive examples, or raise concerns about improper conduct. If you are uncertain whether something is legal or ethical, you must report it through the appropriate channel. You may contact:

- Email: gcc@ethic-line.com
- Telephone: 1 800 062 4008
- Website: www.ethic-line.com/GCC
- Immediate Supervisor
- Human Resources Department
- Legal Department
- Ethics Committee
- Corporate Audit Department

Any concern related to violations committed by the Chairman of the Board and/or any member of the GCC Ethics Committee must be reported immediately to the Audit Committee of the Board of Directors or through the designated reporting site.

Concerns related to accounting matters, internal controls, financial records, or audit processes must be reported directly to the Audit Committee of the Board or through the reporting site www.ethic-line.com/GCC



System of Consequences

At GCC, living by our values benefits everyone. When an individual engages in conduct that harms the organization, they will face appropriate consequences, which may range from a warning to termination of employment, in addition to any applicable legal action.



Coordinators must lead by example, recognizing their teams when they uphold our values and enforcing disciplinary measures when necessary. All personnel must ensure that colleagues adhere to the Code of Ethics. Failure to comply with this Code may result in disciplinary action.



Administrative Structure of the GCC Code of Ethics and Conduct

The Ethics Committee is responsible for administering the Code of Ethics and ensuring its proper dissemination and enforcement. Its responsibilities include:

- Promoting the values and behaviors encouraged in the Code of Ethics
- Serving as a consultative body
- Referring cases to the appropriate authority
- Approving corrective actions to ensure consistency
- Generating statistics and reports
- Responding to clarification requests from personnel

In addition to the responsibilities listed above, the Corporate Ethics Committee has the following functions:

- Updating and amending the Code of Ethics and Conduct
- Approving the appointment of members of the Ethics Committee- Investigating and documenting cases selectively
- Promoting global consistency in the interpretation and application of the Code

To fulfill its responsibilities effectively, the Ethics Committee is composed of seven GCC members from different areas of the organization, each recognized for their exemplary track record, strong professional reputation, and comprehensive business perspective.

→ **The Ethics Committee is appointed by the GCC Executive Team. All employees endorse and promote our values by signing the Commitment Letter to the Code of Ethics. The provisions of the Code are not exhaustive and are complemented by the company's internal policies.**





GCC Code of Ethics

Confidentiality Agreement

I hereby commit not to sell, lease, lend, pledge, negotiate, disclose, publish, teach, reveal, transmit, or in any other way divulge, provide, or use for myself or third parties any confidential information and/or trade secrets received intentionally or accidentally from "GCC," to any individual or legal entity, national or foreign, public or private, present or future, by any means, unless previously and expressly authorized in writing by GCC employees' personal and private information.

Confidential information is understood to include all data related to financial statements, client portfolios, suppliers, financial status, pricing and operations involving raw materials, shareholder structure, operational planning of business activities, key strategies, as well as acts, facts, or events capable of influencing the economic activities of "GCC," as long as such information has not been made public.

Trade secrets are understood to include any industrial or commercial information held by "GCC" as confidential, which provides or helps maintain a competitive or economic advantage over third parties in the execution of its business activities. This also includes technical, commercial, or product manufacturing secrets in which "GCC" is directly or indirectly involved.

"GCC" refers to Grupo Cementos de Chihuahua and/or any of its subsidiaries.

Date: _____

Employee number: _____

Full Name: _____

Area and/or department: _____

Location _____

Name of immediate Coordinator: _____

Signature of Commitment to the GCC Code of Ethics

If the expected behaviors are not followed, the ethics or HR committee will define the consequences applicable to the case.



DECLARATION / INTERPERSONAL RELATIONSHIP BETWEEN EMPLOYEES

Code of Conduct: Interpersonal Relationships Between Employees

At GCC, we value respect, integrity, and professionalism in all workplace interactions. We recognize that interpersonal relationships may develop between employees, and for this reason, we have created this guide to establish clear expectations that help maintain a healthy and respectful work environment.

- **Professional Conduct**

We expect all individuals involved in interpersonal relationships within the company to always maintain professional behavior. This includes acting responsibly, ethically, and respectfully toward other colleagues, without allowing the relationship to interfere with job performance or objective decision-making.

- **Personal Conflicts**

Disagreements or conflicts arising from interpersonal relationships must be resolved outside the workplace. Employees are not permitted to involve others in personal matters or use company facilities to discuss or confront issues that are not work-related.

Additional support may be available, if needed please contact your HR representative.

- **Displays of Affection in the Workplace**

To preserve a professional environment, employees are asked to avoid displays of affection within company premises. This includes kissing, hugging, holding hands, or other physical expressions of affection. Respect for shared spaces and fellow employees is essential.

- **Workplace Environment**

We trust that those who maintain interpersonal relationships within the company will act with maturity and responsibility, contributing to a harmonious work environment.



DECLARATION / INTERPERSONAL RELATIONSHIP BETWEEN EMPLOYEES

This form must be completed by any employee when a situation that may represent a real, potential, or perceived conflict of interest is identified. This includes, but is not limited to, personal, family, romantic, financial, business, or other relationships that may influence their judgment, decisions, or performance in the workplace.

Employee 1 Information:

- Full Name:
- Position:
- Area / Department:
- Immediate Supervisor:

Employee 2 Information:

- Full Name:
- Position:
- Area / Department:
- Immediate Supervisor:

Type of work relationship between both employees (check the applicable option):

- No direct hierarchical relationship
- Direct hierarchical relationship (one supervises the other)
- Collaboration on the same team or projects
- Internal service area client relationship
- Other (please specify): _____

Employee Declaration:

I declare that the information provided in this form is true and accurate, and that I am making this declaration voluntarily in the spirit of transparency and professional ethics.

I commit to collaborating with GCC to prevent any negative impact that may arise from this potential conflict of interest. Through this declaration, I release GCC from any responsibility related to the personal relationship disclosed in this form, and I agree not to pursue any action against GCC regarding this relationship or any related conflict that may occur outside the workplace or not involving GCC.

Employee signature

Name:

Date:

Human Resources:

Name:

Date:

Declaration of Potential Conflicts of Interest GCC Code of Ethics

It is GCC's policy that employees and others acting on behalf of GCC must remain free from conflicts of interest, as these may influence their judgment, objectivity, or loyalty to the company in the performance of business activities and assignments for GCC. The company recognizes that employees may participate in charitable and other activities outside their roles at GCC, but any potential conflict of interest arising from such activities must be disclosed promptly to management.

What this means, what you must avoid and/or disclose. When the labor relationship starts or whenever there is a change that requires disclosure:

- a. Request management approval for external activities, financial interests, or relationships that may present a real or potential conflict of interest. Please note that management approval is subject to ongoing review, and participation must be updated periodically.
- b. Avoid personal relationships with GCC employees during external activities, as either party may receive or provide an unfair advantage or preferential treatment due to the relationship.
- c. Avoid actions or relationships that may conflict or appear to conflict with your job responsibilities or GCC's interests.
- d. Even the appearance of a conflict of interest can harm an important interest of the company. **When in doubt always ask.**
- e. Obtain the necessary approvals before accepting any position as an officer or director of an external commercial enterprise.

What you must avoid and/or disclose:

1. Working with another company outside your responsibilities that competes with GCC.
2. Accepting a gift that does not comply with the standards in GCC's Code of Ethics.
3. Having a direct or indirect financial interest in a relationship with a GCC competitor, supplier, or customer (except for insignificant holdings in publicly traded companies).
4. Participating in a GCC business decision involving a company that employs your spouse or family member.
5. Holding a second job where the other employer is a direct or indirect competitor, distributor, supplier, or customer of GCC.
6. Having a second job or consulting relationship that affects your ability to satisfactorily perform your duties at GCC.
7. Using GCC's private information for personal gain or the advantage of others, including buying or selling securities in a company GCC is interested in acquiring, selling, or establishing or terminating business relationships with.
8. Investing in a business opportunity in which GCC has an interest, other than holding an insignificant equity stake in publicly traded companies.
9. Receiving personal discounts or other benefits from service providers or customers that are not available to all GCC employees.
10. Receiving fees for personal services closely related to your work at GCC. Occasional fees, such as for a university presentation or symposium, must be approved by your supervisor.
11. Having a romantic relationship with an employee where there is a direct or indirect reporting relationship.
12. Having a direct family relationship with another GCC employee.

Thank you for your honesty and for helping us maintain a professional and harmonious work environment.

Please remember that this information will be treated with confidentiality by the Human Resources team.



Conflict of Interest Disclosure Form

Name: _____

Date: _____

Position: _____

Part A – Disclosure of Actual or Potential Conflicts of Interest

1. I have performed work with a company outside my responsibilities at GCC that competes with any GCC company.

Yes _____ No _____

2. I have accepted a gift that does not comply with the standards in GCC's Code of Ethics.

Yes _____ No _____

3. I have a direct or indirect financial interest or relationship with a GCC competitor, supplier, or customer (excluding insignificant holdings in publicly traded companies).

Yes _____ No _____

4. I have participated in a GCC business decision involving a company that employs my spouse or a family member.

Yes _____ No _____

5. I have a second job where my employer is a direct or indirect competitor, distributor, supplier, or customer of GCC.

Yes _____ No _____

6. I have a second job or consulting relationship that affects my ability to satisfactorily perform my duties at GCC.

Yes _____ No _____

7. I have used GCC's private information for my own benefit or personal advantage, or for the gain or advantage of another, including the purchase or sale of securities in a company GCC is interested in acquiring, selling, or otherwise establishing or terminating business relationships with.

Yes _____ No _____

8. I have invested in a business opportunity outside GCC in which the company has an interest.

Yes _____ No _____

9. I have received personal discounts or other benefits from service providers or customers that are not available to all GCC employees.

Yes _____ No _____

10. I have received fees for personal services performed that are closely related to my work at GCC without supervisor approval.

Yes _____ No _____



11. I have a romantic relationship with an employee where there is a direct or indirect reporting relationship.

Yes _____ No _____

12. I have a direct family relationship with a GCC employee

Yes _____ No _____ (If you answered "Yes," please complete the following)

Name of relative: _____ Relationship: _____

If you answered "Yes" to any of the questions above, please briefly describe your situation

Signature of Commitment to the GCC Code of Ethics

A MESSAGE TO OUR VENDORS

For GCC it is of utmost importance that relationships with our vendors are always carried out transparently, that they remain based on trust and mutual benefit, ensuring equal opportunities, respect for all participants, and total integrity in GCC's operations.

The procurement personnel who are in contact with you, follow these principles at all times based on our Code of Ethics, continuously working to improve their performance and avoiding all conducts that could be considered detrimental to the organization or any vendor.

Our Code of Ethics provides us with a guide for correct and fair moral conduct, your daily applications help us make better decisions to ensure that we are consistent with our organizational philosophy.

If you observe any unethical or illegal conduct, we encourage you to report it to the GCC Ethics Committee through our different communication channels including via email at gcc@ethic-line.com

No unethical or illegal conduct will be tolerated against any vendor that honestly reports a concern about misconduct, nor will false incident reports be accepted. Your support and determined participation are very important to us.

CODE OF ETHICS OPERATIONS

The GCC Code of Ethics applies to the entire organization and it is our responsibility to comply with and to enforce it. For this reason, different communication channels have been established that the GCC vendors can use to answer questions about the vendor Code of Ethics, to make suggestions, report on exemplary cases where GCC values are promoted, or any evidence of improper conduct within the organization. It is not always easy to define and judge whether a situation violates the law or our GCC Code of Ethics.

Any questions about the legal and/or ethical nature of a situation must be reported to the appropriate person. To file reports, a GCC vendor has the following alternatives:

- Corporate Procurement
- Legal Department
- Local Ethics Committees
- Corporate Ethics Committee
- Corporate Audit department
- Immediate coordinator or Human Resources

At GCC, we believe that the success of our business lies in being the best option for each of our stakeholders, that is the reason why:

- We strive to develop and implement strategies that ensure the highest level of excellence, creating value for our customers, shareholders, staff, vendors, and communities where we operate in. We are certain that our effective service and our competitiveness are factors that are fundamental in achieving our mission.
- We believe that our people, by acting with integrity, give us a competitive advantage. To develop our activities with honesty, responsibility, and respect. We build lasting bonds of trust and mutual benefit in all of our interactions. We promote clear and direct communication because we know that the plurality of opinions helps us to improve.
- We are convinced that the collaboration and teamwork among those who integrate GCC motivate our decision making and lead us to achieve better results. We demonstrate our professionalism through continuous improvement, effective communication, willingness to share our effort, and sharing knowledge with our stakeholders.
- We proactively and innovatively seek to satisfy the needs and expectations of our stakeholders.

GENERAL RESPONSIBILITIES

Vendors are expected to comply with these guidelines, and they must be familiar with the business and subcontractors to ensure that they work within the guidelines established by this Code. Failure to adhere to this code may result in suspension or termination of the Vendor business relationship with GCC.

Equity and justice in the relationship with our vendors. At GCC, within a framework of confidentiality and respect, we grant our vendors the same opportunities to hire them, without generating false expectations and always keeping consistency in the procurement process. The evaluation of the offers for the selection of our vendors is based on the criteria established by our company, which fully adhere to our values of Integrity and Collaboration.

RELATIONSHIP WITH VENDORS

At GCC, we strive to promote the standards of this Code. We expect that our vendors comply with the stipulations of this Code of Ethics and, in addition, we recommend and expect that they carry out their activities within the framework of current and applicable laws.

RESPECT THE TERMS OF CONTRACTS, LICENSES, LAWS, AND REGULATIONS

One of the principles that moves GCC is respect for agreements and the commitments established in the contracts. We also respect intellectual property and industrial rights. GCC employees cannot establish commercial relationships with contractors or vendors who do not demonstrate that they are duly authorized to use or marketing of products and services subject to payment of royalties or property rights intellectual or industrial to third parties, as well as authenticity and legality.

GIFTS AND HOSPITALITY

It is forbidden to request or condition a negotiation on the exchange of gifts, courtesies, or any type of presents. However, GCC employees are permitted to receive gifts or other courtesies from vendors such as promotional items, hospitality or other legal goods, as long as they adhere to customary business practices and do not exceed a monetary value of USD 50.00 (fifty dollars), so that they do not compromise or appear to compromise the objectivity of the negotiation.

GCC employees should also not request, manage or accept discounts or accommodations from GCC vendors for their benefit or, except in established and authorized agreements of general application between GCC and its vendors, with the written authorization of the applicable Manager or Director. Moreover, it is not allowed to GCC employees to ask vendors for any type of donations or services for their benefit or the benefit of any third party, unless GCC, as a company, has decided to join the efforts of other companies to support campaigns directed to the attention of specific needs.

OPERATIONS AND COMMITMENTS

Conflict of interest: All of us at GCC shall act with honesty and integrity, seeking to protect the best interests of GCC. All of GCC employees shall avoid situations that imply or could imply any conflict of interest. A conflict of interest occurs when a GCC employee is in a position to derive personal benefit from actions or decisions made in their official capacity, this situation includes benefits to family members.

GCC EMPLOYEE AS VENDORS

GCC employees are not allowed to act as a vendor or render services for GCC. Employees owning personal businesses shall refrain from providing GCC with products and/or services.

FAMILY MEMBERS OF GCC EMPLOYEES AS VENDORS

GCC employees shall not influence directly or indirectly in any negotiation and/or decision-making process that involves vendors with a family relationship with the employee. All GCC employees shall notify this type of situations to their superior.

INAPPROPRIATE PAYMENTS

GCC prides itself in conducting its business lawfully and with a high level of integrity. Bribery and extortion are illegal and are subject to civil and criminal penalties. Bribes and extortion payments to government officials by GCC employees, vendors or individuals acting on behalf of them is strictly prohibited. Vendors and GCC employees shall immediately report to the Ethics Committee any situation relating to extortion or bribery.

There shall be no recruitment of child labor. Our vendors must comply with all laws regulating child labor and employ workers who comply with the required minimum legal working age.

DISCRIMINATION

GCC supports diversity and equal employment opportunity. Discrimination will not be tolerated on the job site. Vendors are expected to comply with all laws and regulations regarding discrimination and employment practices.

ENVIRONMENTAL RESPONSIBILITY

It is GCC's priority to encourage environmental awareness among our employees. GCC seeks to promote the development and implementation of systems for the prevention, control, and reduction of environmental impacts in all our operations.

SAFETY AND HEALTH AT WORK

GCC's operations shall be executed safely for both its personnel and the communities in which it operates. Security is our first priority. Any GCC employee who notices an unsafe condition that may cause any type of damage is authorized to stop or correct this action, including stopping the equipment or machinery causing this situation.

Vendors are expected to provide a safe work environment, preventing accidents and minimizing exposure to health risks. It is expected from vendors a complete

commitment to comply with all applicable OSHA and/or MSHA Standards in all countries in which they carry out their operations.

CONFIDENTIAL INFORMATION

GCC vendors shall comply with all applicable laws and regulations governing the protection, use, and disclosure of confidential and personal information.

If the expected behaviors are not followed, the ethics or HR committee will define the consequences applicable to the case.

