

Code of Commitment
FIBRA SOMA

Code of Commitment

INDEX

I. Introduction	3
I.1 Message	
I.2 Purpose	
II. Code of conduct	4
II.1 Human rights, diversity, inclusion and non-discrimination	
II.2 Non-discrimination due to COVID-19	
II.3 Occupational health and safety	
II.4 Consumption of illegal substances	
II.5 Professional conduct	
II.6 Workplace violence	
III. Our planet and community	8
IV. Our resources	9
IV.1 Information management	
IV.2 Work tools	
IV.3 Use of email, Internet, telephone and other means of communication	
IV.4 Communication with the media	
V. Relationship with third parties	12
V.1 Culture of legality and anti-corruption	
V.2 Conflict of interest	
V.3 Economic competition	
VI. Responsibilities	15
VI.1 Employees	
VI.2 Human Resources	
VII. Reporting system	16

I. Introduction

I.1 Message

At FibraSOMA we are clear that all our actions must reflect the values and working philosophy that distinguishes us. In addition to acting with respect, honesty and integrity, our projects seek to generate a positive impact on society by caring for the environment.

The Code of Commitment is the basis of our work culture and the foundation of our actions. The document unifies ethical criteria and establishes a shared framework of reference that guides us to act in a comprehensive and transparent manner. Compliance with the Code is an obligation for all of us. Each one of you represents us as a company, so we trust that your actions reflect our beliefs and values.

I invite all of you who are part of FibraSOMA to use this Code as a guide in your daily actions, and to report any irregularity that you may observe. With the commitment, respect, support and enthusiasm of each of us, we will continue to build a solid foundation and strengthen our reputation as an ethical and responsible company.

3

Francisco Javier Sordo Madaleno Bringas

Member of the Technical Committee / President of the Administrator

I.2 Purpose

This document establishes the minimum standards of behavior for FibraSOMA employees, in order to ensure the levels of honesty, integrity, and ethics dictated by society, local legislation, and our leaders.

It is the responsibility of all employees to carefully read the Code of Commitment in order to understand and apply its content. To ensure this, the Human Resources department will keep hold of a copy signed by each employee.

Any violation of the guidelines of this Code will be evaluated to determine its seriousness, and the corresponding sanctions, which may range from verbal warnings to termination of employment. This Code is to be observed by all members and all employees of FibraSOMA and its subsidiaries or affiliates.

The Human Resources department, with the support of the department of Experience and Communication, will be responsible for monitoring compliance with the Code.

The terms of this Code will be without prejudice to the provisions set forth in the statutes and corporate documents of FibraSOMA (and any modifications thereto) and the powers that said agreement and the applicable legislation and regulations grant to its different governing bodies. In the event that any situation provided for in this Code or any breach of it is the responsibility of any of these bodies, they shall be the only ones responsible for resolving the appropriate action to take in accordance with the provisions of said agreement, as well as the applicable legislation and regulations.

II. Code of Conduct

Inclusion allows us to welcome diversity in our team
to generate innovative and unique ideas

4

II.1 Human rights, diversity, inclusion and non-discrimination

At FibraSOMA, diversity is welcomed as an enriching way of thinking within a team, fostering space for growth, as well as for individual and creative expression. We defend human dignity and are committed to learning, growing, and working in an environment that values unique talent, skills, and perspectives, while honoring individual differences.

The exercise of human rights is respected and people's dignity is recognized when defending their freedom and privacy. Therefore, FibraSOMA undertakes to monitor compliance with the Code of Commitment at all stages of contact with employees, partners, customers, suppliers, and interest groups.

People are not discriminated against for any reason, including their origin, nationality, race, marital status, age, opinions, gender identity, gender expression, sexual orientation, creed, religion, socioeconomic perception, health condition, family situation, pregnancy, different abilities or any other reason that violates their human dignity and is intended to annul or undermine the rights and freedoms of individuals. Discrimination is a serious violation of FibraSOMA's institutional policy and principles.

At FibraSOMA we respect the human rights established in the International Bill of Human Rights and in the Declaration of the International Labor Organization on Fundamental Principles and Rights at Work. In this regard, we respect Mexican labor standards and emphasize that child labor or forced labor will never be used. At FibraSOMA we work daily to guarantee a humane, healthy, and safe work environment.

II.2 Non-discrimination due to COVID-19

It is forbidden to:

- Exercise any form of discrimination against employees, clients, suppliers, contractors or visitors in general, for having contracted any type of disease including the coronavirus COVID-19, or for the simple presumption that the person was in close contact with someone infected.
- Differentiate or exclude in the treatment, employment or contracting of employees, clients, suppliers, contractors or visitors in general, which may be a reason for discrimination due to the existence of illness or disease.
- Discriminate based on the speculation that an employee, supplier, contractor or visitor, based on their race, nationality or condition, may be a carrier or represent a risk of exposure to the coronavirus COVID-19 or any other type of disease.

5

II.3 Occupational health and safety

The integral well-being of employees is a priority in providing a safe and hygienic work space. It is essential that we carry out our activities in a safe manner and that we respect all regulations, practices, laws, systems, and procedures, always considering the safety and health of ourselves, our staff and our stakeholders. The dangers of any work-related risk and/or illness are constantly evaluated. FibraSOMA is committed to implementing the strictest health and hygiene guidelines recommended by health experts and the Mexican Government, seeking to reduce risks for all people who enter the facilities.

FibraSOMA trains its staff and employees in the procedures required to carry out their work safely.

Additionally, actions are taken to provide and maintain safe and healthy workplaces, as well as to reduce psychosocial risks, maintaining a suitable work environment, and developing an awareness of safety and self-care among employees.

Any situation that puts occupational health and safety at risk must be reported to the Human Resources department or through the complaints system.

II.4 Consumption of illegal substances

FibraSOMA is committed to providing a healthy work environment free from any issue that puts the quality of the products and services it offers at risk.

For this reason, all employees and managers are prohibited from:

- The consumption, possession, sale, purchase or distribution of illegal substances within the offices of FibraSOMA.
- Any reduction in the employee's performance, or incident caused by the use of alcohol or illegal substances.

Both situations must be reported immediately to the Human Resources department, regardless of the criminal consequences that such conduct entails.

II.5 Professional conduct

Illegal, indecent or violent acts or behaviors will not be tolerated, nor any act that runs counter to the ethics and professionalism of the company, negatively impacts the work environment, or damages its good reputation or image.

Expressions of opinions that could damage the reputation and integrity of third parties are also not permitted. The aforementioned includes: any verbal or written act or manifestation in public spaces, the media, social networks, and public or private events.

As employees and directors of FibraSOMA, we are obliged to observe a loyal, diligent, and honest conduct and to comply with all laws, regulations, and rules, including those relating to internal control.

II.6 Workplace violence

FibraSOMA promotes a work environment in which employees are treated with dignity and respect. Therefore, any type of harassment, violence, and/or pressure inside or outside the workplace is prohibited. By workplace violence, we understand the following:

- Any discriminatory act based on race, color, religion, sex, age, nationality, social status, disability, marital status or sexual orientation. Verbal, physical or visual offenses that lead to an intimidating, offensive or hostile environment in the workplace.
- Psychological harassment: Any act that damages the psychological stability, personality, dignity or integrity of the worker. This consists of actions of systematic and persistent intimidation, such as: disrespect, insults, humiliation, devaluation, marginalization, indifference, destructive comparisons, rejection, restriction of self-determination or threats, which lead the worker towards depression, isolation or loss of their self-esteem.
- Sexual harassment: A form of violence involving lewdness in which, even if there is no relationship of subordination, there is an abusive exercise of power that leads to a state of defenselessness and risk for the victim, regardless of whether it is inflicted on one or more occasions. This may include unsolicited sexual advances, requests for sexual favors or any activity, whether physical, verbal, or visual, of a sexual nature, that interferes with the healthy pursuit of individual work or that upsets the working environment within FibraSOMA.

- **Bullying:** The exercise of power in a relationship of real subordination of the victim with regard to the aggressor in the workplace, expressed in verbal or physical conduct, or both.
- **Mistreatment:** Those acts consisting of insults, ridicule, humiliation and/or mockery of the worker, carried out continuously and persistently (more than once and/or on different occasions).

FibraSOMA undertakes to monitor compliance with the regulations aimed at preventing any conduct or behavior that implies workplace violence, to safeguard the information that is collected, to process them and to intervene, in a timely manner, in the complaints received by the established means.

Employees affected by any of the behaviors mentioned above may report them via the complaints system. Complaints regarding harassment or bullying will be investigated promptly and confidentially.

8

III. Our planet and community

We design with a sustainable approach, generating a positive impact on society and caring for the environment

FibraSOMA recognizes its commitment to contribute to the development of communities, generating economic and social value in its immediate context. The projects contemplate all the aspects necessary to improve the quality of life of citizens from an urban planning, architecture, and interior design perspective. The pillars of each project cover the issues of landscape, mobility, social infrastructure, and sustainable design. Our behavior with the community and the environment must be a reflection of our values.

We consider the protection and conservation of the environment to be our social commitment, and we promote international certification for our projects to ensure sustainability and care for the environment. We work in accordance with a comprehensive vision in which nature, the built environment, and society seek equilibrium. Within the workspace, we aim to have the least negative impact on the planet.

IV. Our resources

Exercise privacy laws responsibly and ethically

IV.1 Information management

We obtain, handle, protect, and preserve information with responsibility and respect for privacy. Those who, due to their work responsibilities, have access to privileged and confidential information, shall take the necessary measures to prevent the disclosure or leaking of such information to unauthorized persons. In particular, it is known that the managers and employees may have access to privileged and confidential information, for which reason we are responsible for complying with the provisions of the Securities Market Law and the applicable provisions, and we take the necessary measures to prevent the disclosure or leaking of this information.

It is our obligation as employees and directors of FibraSOMA to protect the confidentiality and integrity of information. It is forbidden to disclose any type of confidential information, including that related to projects, processes, methods, strategies, plans, technical data, market or any other type.

FibraSOMA's employees, clients, suppliers and contractors are strictly prohibited from transmitting, distributing or sending information intended for internal use outside the company, unless expressly authorized to do so in writing by their hierarchical superior or departmental director.

At FibraSOMA we obtain and handle personal data responsibly, ethically, and in accordance with the privacy laws applicable in Mexico. Those who handle personal data within FibraSOMA are granted access to them only when strictly necessary. Whenever personal data has to be shared with third parties as a result of a contractual obligation, we ensure that they comply with the same strict confidentiality terms and obligations as we do, and in accordance with what is set out in our own internal data privacy policies.

It is everyone's responsibility to protect and preserve the security of the information that is managed by FibraSOMA's technological resources, meaning that its use is restricted to the functions of employees, without it being stolen, used, copied or disclosed for different uses. Every employee is responsible for any resulting misuse, damage or harm, in accordance with the applicable legislation.

We protect our systems and networks by taking care not to reveal passwords or accidentally allow access to any of these resources.

It is important to note that our confidentiality obligation may not be limited in time and may continue even after the relationship with the manager or employee ends.

IV.2 Work tools

Employees undertake to use the work tools provided to them in a responsible manner.

Any work tool provided by FibraSOMA, such as computer equipment, stationery, printing service, software, and hardware will be strictly used for work purposes. It is the obligation of the employees to take care of and maintain the aforementioned tools in good condition. We must not use work tools for personal gain and we must ensure that they are not stolen, damaged or misused by others. Viewing, creating, storing, soliciting, or distributing any offensive, inappropriate, or illegal material is strictly prohibited. This includes abusive, discriminatory, or sexually explicit materials.

10

Independent or personal projects may not be carried out during the working day or using the tools provided.

IV.3 Use of email, Internet, telephone and other means of communication

The telephone networks, computers, Internet and email are considered the property of FibraSOMA and must only be used by employees for the performance of the activities assigned to them; therefore, the information handled by email must be strictly labor-related.

Users are fully responsible for all activities performed using their access accounts and the mailbox associated with them.

FibraSOMA will maintain the technological controls it deems necessary to ensure the correct use of the Internet and the various means of communication by its employees. The foregoing includes the blocking of personal mail pages and/or Internet pages that could generate a risk to the technological infrastructure of the company.

If a computer where the email is installed is stolen or lost, it must be reported immediately to the Human Resources and Systems department so that the password of the email mailbox can be changed.

If a spam or suspicious email is received, the Systems department must be informed for review and blocking. Avoid downloading the files attached to such emails or clicking on the links contained in the body of the message.

IV.4 Communication with the media

11

Interaction with the media is the exclusive domain of persons authorized by FibraSOMA for such purposes.

Any manager who participates in an interview or has communication with the media must maintain a professional attitude, always paying attention to the language and tone used.

Other employees are not permitted to make comments to media or on social networks about the activities they are engaged in at FibraSOMA that are detrimental to it or to those who work there.

No employee can speak to the media on behalf of FibraSOMA without prior authorization. If you have any questions, requests or comments, you must first contact the Communication and Marketing Department to receive the necessary support.

V. Relationship with third parties

We work with an ethical and professional approach, acting honestly and transparently with all stakeholders

V.1 Culture of legality and anti-corruption

Customer relations. We conduct our business with clients with integrity. We conduct our business in a respectful manner, with equal and fair treatment.

Relationship with suppliers and service providers. Business is done with suppliers who share our ethical values and have a sound reputation. No external activity is engaged in that could affect FibraSOMA's capacity to fulfill its obligations. No employee or director of FibraSOMA may receive incentives from suppliers and service providers. Recruitment is carried out through transparent and impartial processes, considering the criteria of quality and past experience. The incorporation of suppliers and service providers must follow established guidelines, and relevant documentation must be provided and approved before a business relationship can begin. Everyone at FibraSOMA must proactively manage relationships with service providers (for example, distributors, consultants, builders, or developers) to ensure that the services performed on behalf of FibraSOMA are as expected, and in compliance with applicable laws and rules. We must exercise due diligence in selecting service providers, paying fair market value for services, and accurately documenting payments for services, fines, fees, and other similar payments. Our contracts with suppliers and service providers include anti-corruption clauses. All payments made must be supported by a receipt and invoice.

Relations with officials. Before establishing a business contact with a government entity or official, we must ensure that we have authorization to interact with them on behalf of FibraSOMA.

FibraSOMA complies with federal and local laws, regulations and standards established in Mexico. In addition, bribery and extortion are prohibited, condemned, sanctioned, and reported, promoting a culture of legality. Promising or providing anything of value to government officials or third parties to gain an improper advantage or to improperly influence any decision is strictly prohibited. We also prohibit accepting or demanding anything of value to influence our decision-making within FibraSOMA. Nothing is offered to obtain permits or

licenses, to retain or win business, to gain any advantage, or to attempt to improperly influence decisions, especially with regard to government officials. "Government Officials" means, but is not limited to, an official or employee of any agency or at any level of government, members and candidates of political parties, employees of government-owned or government-controlled companies, and employees of public international organizations. In the activities, inside and outside of FibraSOMA, or on its behalf, employees must not participate, order, authorize, promise, conspire, induce or assist anyone in corrupt practices, either directly or through a third party. These rules are in compliance with anti-corruption laws that prohibit bribery of government officials.

Records. Any person responsible for the financial records or any other record or report relating to FibraSOMA must ensure that such records accurately reflect our activities, are supported by evidence, and are complete, accurate, and timely.

Gifts and courtesies. At FibraSOMA, it is prohibited to accept commissions or payments from suppliers that are not strictly part of the payment made to the company. We do not receive, pay, offer, promise, or authorize, on behalf of FibraSOMA, any related entity or party or on a personal basis, money, gifts, compensation, advantageous conditions, salaries, trips, commissions or any other form of compensation to influence a business decision or to obtain any advantage or benefit of any kind.

We consider it improper conduct to request or receive any personal incentive from suppliers to secure their selection. Any gift or courtesy to be given on behalf of FibraSOMA must be previously authorized by FibraSOMA's legal department.

For the purposes of this Code, the definition of corruption agreed between the members of the Business Working Group (GTE) of the Project is given below, derived from the following sources: UNODC Glossary, Colombia; Financial Action Task Force (FATF); and Chap. III of the LGRA: "Corruption is understood to mean a person or a group of persons, by act or omission directly, or by influence of any other person or organization, promising, offering, receiving or granting to public officials, directors, administrators, employees or advisers of a company, association or public or private foundation, a gift or any (improper) benefit not justified so that it favors them or a third party, to the detriment of the former."

Behaviors related to corruption, established in general by the United Nations Convention against Corruption (UNCAC) and typified by the General Law of Administrative Responsibilities ("LGRA"), include:

- Bribery (art. 66 LGRA);
- Illicit participation in administrative procedures (art. 67 LGRA);
- Influence peddling to induce authority (art. 68 LGRA);
- Use of false information in administrative procedures (art. 69 LGRA);
- Obstruction of investigative powers (art. 69 LGRA);
- Collusion with one or more private persons, in matters of public contracting, whose purpose or effect is to obtain an undue benefit or advantage in public contracting (art. 70 LGRA);
- Improper use of public resources (art. 71 LGRA); and
- Improper hiring of former public servants (art. 72 LGRA).

Any deviation from what is established here must be notified through the Complaints System.

14

V.2 Conflict of interest

FibraSOMA's employees and directors are exposed to potential conflicts of interest, understood to mean any situation, generally of a financial or personal nature, that may influence the judgment of an individual and that may divert him or her from making decisions in an objective, complete, and independent manner. It is noted that the mere appearance of a conflict of interest may put our team, ourselves, and FibraSOMA at risk. A conflict of interest exists when the personal interests of a director or employee are opposed to the interests of FibraSOMA or the duties and obligations of a director or employee of FibraSOMA.

Conflicts of interest impair our ability to make objective decisions and act professionally. The existence of this type of conflict in our relationships questions our personal and ethical integrity and damages the prestige of FibraSOMA and each of its employees and directors.

It is the commitment of employees to act with consideration for the good of FibraSOMA, complying with the applicable ethical and legal obligations, and avoiding any receipt of goods (financial or in kind) or services outside of those defined in the contractual terms.

In the event of a personal interest on the part of any member of FibraSOMA, whether a manager, employee or any other related person, in operations with companies, trusts, or other vehicles that intend to buy, sell or lease real estate or rights over them to FibraSOMA, these operations must be analyzed and approved by an independent third party, or else, the person with this said interest must declare it and be relieved of any type of interference in the relationship for its entire duration.

V.3 Economic competition

At FibraSOMA we state that our competition will be healthy, ethical, and honest, in compliance with all applicable laws and regulations. We will always act in a professional manner and we will ensure that our employees and directors govern their conduct through the principles of healthy competition in due compliance with applicable competition laws in Mexico.

15

As a general rule, interaction with competitors should be avoided, since it places the participants in these interactions at risk of incurring violations of the Federal Law on Economic Competition by incurring in anticompetitive agreements, or exchanging information with the aim of restricting competition among them. Although contact with our competitors may be perfectly legitimate (for example, when a competitor is also a partner, customer or supplier), before any particular meeting or communication, the legal department should be consulted.

FibraSOMA directors or employees shall not make comments to the media or at public events concerning commercially sensitive issues such as market behavior, tenders, prices, margins, discounts, etc.

VI. Responsibilities

VI.1 Employees

Every FibraSOMA employee is responsible for knowing, accepting and complying with the Code of Commitment, as well as with all rules, circulars and other shared information that promotes ethical behavior among the people who work at FibraSOMA.

All employees are responsible for reporting any possible violation of the Code to the Human Resources department or through the Reporting System described below.

This Code comes into force from 2022 and will be evaluated annually to keep it constantly updated.

In case of updates to the Code, all employees will be notified digitally, requesting their acceptance of the changes and making them mandatory for compliance from that moment.

VI.2 Human Resources

Disseminate the Code of Commitment among employees and collect signatures of receipt. Include the topics contained in the Code of Commitment in the induction and training programs. Support employees in clarifying any doubts that arise in the interpretation of this Code, or its application. Circulate the procedure for submitting labor complaints or violations of the Code.

16

VII. Reporting system

Any labor complaint, suggestion or accusation may be submitted confidentially and anonymously through the EthicsPoint platform available on the website (<http://sistemadenuncias.ethicspoint.com/>) and with mobile access (<http://sistemadenunciasmobile.ethicspoint.com/>); this platform has been implemented by Navex Global, a specialist provider in the creation of international reporting systems. The complaints system is a secure procedure that allows the entry of complaints and their correct classification for a more effective attention and guarantees the confidentiality of cases. Complaints may cover any breach of this Code, and it is only for company employees. Employees must notify through the Ethics Point platform when they become aware of any violation of company policies.

Upon receiving the complaint, it will be categorized and the corresponding follow-up will be carried out depending on its focus and severity. Labor complaints will be handled by an Ethics Committee that will determine the process to be followed.

The Ethics Committee will be made up of various areas of the company to ensure total impartiality and independence in decision-making. The Committee will confirm the reception of the complaint and will share the follow-up status within a period of 15 business days from the date the complaint was filed. All of the above will be documented by the Committee, in a follow-up log contained in the internal electronic system, along with the response given to each of the reports.

In order to maintain an impartial, transparent, and reliable approach, in serious complaints, the support of an external office will be involved. Serious complaints include issues of workplace violence, sexual harassment, discrimination, theft, fraud, improper handling of confidential information, acts of corruption, and other cases of the same level of complexity.

Disciplinary action will be taken against anyone who:

- (i) Does not comply with the Code.
- (ii) Directs, authorizes or participates in violations of the Code.
- (iii) Retaliates, either directly or indirectly, or condones retaliation by a third party under their direction against the person who reported a violation of this Code.
- (iv) Any person who has been negligent in the application and observance of this Code

17

FibraSOMA undertakes to provide timely follow-up to each case and apply the corresponding sanctions, where necessary. The severity of the corrective measures will depend on the seriousness of the offenses committed. The measures range from a written reprimand and dismissal, to a criminal complaint before the competent authorities.

If you have any questions about the application and implementation of this Code, please consult your immediate supervisor or the Human Resources department.