

RESPONSIBLE INVESTMENT POLICY

1. Purpose

1.1. This policy aims to describe the principles and practices that Grupo Styropek and its Subsidiaries (hereinafter “Grupo Styropek”) applies to ensure integrity in its operations and investments, as a responsible company.

Grupo Styropek has begun to orient its projects, aligning the sustainability goals of the various applicable standards.

Furthermore, this Policy considers the six principles for responsible investment of the Principles for Responsible Investment (PRI) initiative, in order to incorporate ESG criteria into investment practice, in line with international efforts. These principles recognize the credibility and relevance of integrating ESG factors into business decision-making. Currently, the level of awareness about the financial and social benefits of integrating ESG issues is expanding, and the sophistication of their application is increasing. Grupo Styropek joins the national and international community in this effort.

2. Scope

2.1. This policy forms an integral part of the regulatory framework of Grupo Styropek. It is applicable to and must be complied with by all employees, Directors, and any stakeholder who may influence or intervenes in the company's decision-making process.

3. Issuing Department

ESG

4. Glossary

As used in this Policy, the following terms shall have the meanings indicated:

- 4.1. **ESG Criteria:** Environmental, social, and governance criteria to be considered in the business strategy.
- 4.2. **Grupo Styropek Sustainability Goals:** 14 diversified corporate goals across the following pillars: Grow responsibly, Lead with empathy, Maintain the highest standards, and Drive change.
- 4.3. **UN 2030 Agenda:** Resolution A/RES/70/1 of the UN General Assembly, adopted on September 25, 2015. <https://docs.un.org/en/A/RES/70/1>
- 4.4. **SDGs:** The 17 Sustainable Development Goals included in the 2030 Agenda.
- 4.5. **Principles for Responsible Investment (PRI):** UN-backed international network of investors that promotes six aspirational principles of responsible investment.
- 4.6. **Grupo Styropek:** Any company of Grupo Styropek and its subsidiaries.

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5. Responsibilities

At all times, Grupo Styropek is responsible for the company's investment decisions.

6. Responsible investment principles

We have adopted and adapted the PRI principles to our operations, which must be considered at all times in investment decision-making to ensure a responsible perspective. These are:

Principle 1: Incorporate Sustainability and ESG criteria into the investment analysis and decision-making process.

Principle 2: Be an active holding company that incorporates ESG criteria into its policies and practices.

Principle 3: Seek adequate disclosure of ESG criteria by the entities in which investments are made.

Principle 4: Promote the acceptance and implementation of the Principles within the industry.

Principle 5: Collaborate to improve the effectiveness of the implementation of the Principles.

Principle 6: Report on activities and progress toward the implementation of the Principles.

See: <https://www.unpri.org/about-us/what-are-the-principles-for-responsible-investment>

7. Alignment of Principles and Interests

- The alignment of interests among Grupo Styropek's businesses is essential to ensure the success of the investment programs, focusing on the company's growth and the sustainability of long-term relationships. This alignment must be reflected in all aspects, including the terms of funds, governance, and investment practices.
- The guiding principle must always be that the interests of all parties are best served when the objectives and motivations of all are transparent, understood, and aligned.
- A due diligence process will be integrated into each decision-making process related to new investments, in order to consider Environmental, Social, and Governance (ESG) criteria and impacts, and these will be communicated comprehensively to investors.

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8. ESG Criteria to Consider in Investment Decision-Making:

Grupo Styropek carries out its operations considering certain ESG criteria and, in the normal course of the investment decision-making process, strives to:

- Promote regulatory compliance and ethical conduct among suppliers.
- Evaluate the environmental and social impacts of projects.
- Ensure strict compliance with applicable laws.
- Integrate these criteria into various documents serving as contracts, agreements, collaborations, and/or partnerships.
- Identify and manage the risks of non-compliance with ESG criteria, as well as compliance tasks and responsibilities.
- Increase transparency in the reporting process.
- Conduct appropriate due diligence on projects.

The ESG criteria that Grupo Styropek identifies as crucial to integrate into its investment decision-making process, though not exhaustively, include:

8.1 Environmental Criteria

- Efficient management of natural resources.
- Care and preservation of biodiversity within and around our operational facilities.
- Ongoing environmental impact assessments.
- Introduction, use, and development of viable green technologies, in alignment with the resources available at each facility and process.
- Development and implementation of contingency measures in the event of natural disasters.
- In the event that negative environmental impacts are identified, compliance with the mitigation and/or remediation measures required by applicable laws and governmental authorities.
- Strict compliance with current and applicable environmental laws and regulations, such as land use, environmental permits from authorities, and the viability of basic services.

8.2 Social Criteria

- Respect and safeguard the human rights of stakeholders, including, but not limited to, employees, contractors, and surrounding communities.
- Fair labor and operational practices.
- Professional internship programs, training, equipment, and immediate response to address Health and Safety matters at corporate and operational facilities.
- Zero tolerance for child and forced labor in all our operations and those of our contractors.
- Respect for surrounding communities and active collaboration for their development.
- Strict compliance with current and applicable labor laws and regulations in each jurisdiction where its businesses operate.
- In the event that adverse impacts on communities are identified, compliance with the measures imposed on the company by governmental authorities for the mitigation and/or remediation of such impacts.

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8.3 Governance Criteria

- Consider best practices in corporate governance and the relationships among its stakeholders.
- Adherence to the company's vision, mission, values, and long-term strategy.
- Fair benefits and compensation practices.
- Commitment of Senior Management to integrate and consider ESG criteria, based on international standards, within the business strategy.
- Development and implementation of internal company policies (such as the Code of Ethics, Supplier Code of Conduct, Tax Policy, among others).
- Ensure appropriate conduct among its stakeholders with respect to compliance with regulatory bodies.

9. Exceptions and/or Amendments

The Finance Department will analyze any situation not contemplated in this policy. Exceptions or amendments must be approved by the authorizers.

10. Authorizations

Name	Position	Authorization Date
Luis Alonso Martinez Avalos	Global Sustainability Manager	Jan -15 -26
Mauricio Coindreau Garza	Director of Global Supply Chain and Sustainability	Jan -15 -26
Andreas Plettner Rutishauser	President	Jan -15 -26