



Code of Ethics

**An overview of the
principles of conduct that
guide Orbia's relations
with its key stakeholders.**

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A message from our CEO

Orbia is committed to conducting business to the highest of ethical standards, complying with applicable local laws and following international compliance best practices. As Orbia continues to grow, our purpose to advance life around the world and our core values of embracing diversity, taking responsibility and being brave should guide us through every decision we make. We are part of a global community; we have a responsibility to each other and the world to operate ethically.

Our Code of Ethics is more than just what we believe. It is our roadmap to meet the high ethical standards we have set for ourselves, as well as a foundation for our long-term success.

This Code of Ethics applies to all Orbia businesses and brands and in every country in which we operate. Each Orbia director, officer, employee, contractor, temporary worker and supplier is responsible for ensuring that business decisions strictly adhere to the Code of Ethics. We take compliance seriously. That's why everyone who works at Orbia or does business on our behalf is expected to read, consult and follow the Code of Ethics and related policies.

We are each responsible for fostering an ethical culture. This includes asking questions and speaking up if we see something that's not consistent with our Code of Ethics. We have strong open-door and non-retaliation policies designed to ensure that anyone can speak up and raise concerns in good faith.

It is important to me that each of us feels safe in sharing any concern with a trusted leader, a representative of the People Team, a member of the Legal Department or the Ethics & Compliance Team or directly through the Ethics Helpline. These channels are here to support you.

We are trusted by investors, partners, customers, employees and communities. But we must remain vigilant. It only takes one breach of ethics to damage our reputation. I am counting on you to uphold our commitment to Orbia's values and this Code of Ethics.

Sameer S. Bharadwaj

Chief Executive Officer





Introduction

This Code of Ethics reflects the professional spirit and integrity with which Orbia wishes to conduct business worldwide.

It covers a series of mandatory principles and policies that are applicable to all Orbia employees, its global workforce, its suppliers and any other parties working on Orbia's behalf.

Different policies may apply to the Business Groups or regions. The existing policies implemented within the different Orbia subsidiaries will remain in place as long as they do not contradict the corporate ones or this Code. This Code will be updated and amendments published when applicable.

All Orbia employees shall review and adhere to the guidelines described in this Code and the related policies, as well as comply with all applicable laws. Failure to do so may result in civil or criminal liability or disciplinary actions, up to and including termination of employment or contract.





Our Purpose

Consider the things we help make possible today:
deserts bloom, information flows, and cities hum.

At the core of what we do, we keep things moving forward. We move this great, big, interconnected machine. And even if our hard work isn't always visible on the surface, that doesn't make it any less profound. The magic of what we make happen behind the scenes makes the world vibrate with life.

So, imagine what might be possible, if we all work together to help propel our planet forward. If we continuously challenge the way the world's resources reach more people. Question how things are done, and why? Look for what could be made easier, smarter, faster, safer, healthier?

We can make the world work better.

We can help people thrive. We have the power to create a more livable planet for everyone, because we believe in our purpose to advance life around the world.



Our Values



Embrace Diversity

Every voice matters.

Every community deserves respect. Every challenge has opportunity. We are stronger because we have different perspectives, united by empathy.



Take Responsibility

Our actions have impact.

We hold ourselves to the highest level of accountability, never losing sight of the ripple effect we have on each other, our customers, and the world.



Be Brave

Our fears can't hold us back.

In order to venture into the unknown, we need to move forward with curiosity and the ambition to create a better world.



Introduction to Our Code of Ethics



1.1. Scope

The Code of Ethics applies to Orbia's global workforce (Orbia or any of its subsidiaries worldwide), including full-time, part-time, temporary employees or contractors, the Company's Board of Directors and business partners working on behalf of the Company, including our suppliers, distributors, agents, consultants, contractors and any other third party.

1.2. How to use Orbia's Code of Ethics

Orbia is a global company, operating in over 100 countries with distinct laws, practices and cultures. Our Code of Ethics is the document that defines the ethical standards and core principles by which all of us will operate when making daily business decisions and charting courses of action. It is the unifying standard by which we will live our core values and achieve our joint purpose to advance life around the world. It outlines expectations and provides

guidance to orient business decision-making and the behavior of our global workforce and third parties working with us or on our behalf.

Ignorance or misunderstanding of the rules is no excuse for violations. Orbia expects us to carefully read this Code of Ethics and become familiar with the information it contains.



Making Ethical Decisions

This Code of Ethics cannot anticipate or cover all the questions of business ethics you may confront. When faced with a tough decision, ask yourself the following questions to ensure you select the ethical and correct course of action:

- Does what I plan to do comply with Orbia's Code of Ethics and Policies?
- Is it legal?
- Is it aligned with Orbia's values?
- Would I be comfortable if the decision or action was made public?
- Would I want it done to me?
- Would the actions be perceived positively by my family, peers, employees, and Orbia shareholders?

If the answer to any of those questions is no, you seek further advice before proceeding.

1.3. Expected Behavior and Speaking Up

All members of Orbia's workforce shall conduct business in adherence to the highest standards of ethical conduct, following this Code's guidelines and principles, as well as all applicable policies, laws and regulations. Doing so is indispensable to our long-term success and maintaining our reputation as a business leader.

Orbia is committed to resolving issues before they become problems. This means all of us have an obligation to raise possible violations of the law, our Code of Ethics or a company policy so they may be addressed in a timely manner.

If you learn about any violation of the law, the Code of Ethics, Orbia's policies and procedures or suspect an action contrary to the principles of the Code of Ethics has been taken, report it immediately. Staying silent and failing to promptly report such a situation is simply unacceptable.

1.4. How to Ask for Advice and Raise a Concern

Asking questions about how to comply with the Code of Ethics is indispensable to ensure we follow the law and our policies. Many times, your common sense and good judgment, our Code of Ethics and the Company's policies and procedures will be enough to guide you.

However, there may be times in which you will need additional help to make the right choice. Whether asking a question or raising a concern, you have several resources available to you. These include:

- Your manager or other trusted leader
- A member of the People Team
- A member of the Legal Department
- Ethics and Compliance at ethics@orbia.com
- The Ethics Helpline at www.ethics.orbia.com



The Ethics Helpline is administered by a third party, is available 24 hours a day, 7 days a week in all the languages where we do business and allows anonymous reporting. Orbia has an open-door policy, which means that employees have the freedom to approach any resource they choose, including a leader of the Company either directly or through the channels outlined above and in [Section 8](#). You do not need to notify your manager in advance of raising a concern.



1.5. We Follow Up on Concerns

Orbia takes all ethics and compliance concerns brought to its attention seriously. All concerns will be directed to the appropriate Department for review, investigation and appropriate follow up. Concerns are treated as confidential

to the extent possible. If our investigation reveals misconduct, we will take appropriate action, which may include disciplinary action and necessary process improvements to prevent a re-occurrence.

1.6. Protection Against Retaliation

Orbia has a long-standing commitment to maintaining a workplace where all of us can ask questions and raise good-faith concerns about possible improper or wrongful activity without fear of retaliation.

Retaliation against anyone who in good faith reports a violation of the law or Orbia’s policies or provides information during an investigation is strictly prohibited. Raising a concern in good faith means that a person believes or suspects misconduct at the time they raise a concern and provides facts and information that they reasonably believe to be true. In other words, you should not be afraid to ask questions or raise concerns if you believe you have witnessed misconduct, regardless of the outcome of the Company’s review.

If you believe or suspect someone is being retaliated against for having raised a concern or participated in an investigation, contact a Company resource immediately by notifying a member of the People Team, Ethics & Compliance or an approved company resource listed in the Code of the Ethics.

Anyone who retaliates against another for reporting in good faith or participating in an investigation will be subject to disciplinary action, up to and including termination of employment. Retaliation is simply not tolerated.



What does retaliation mean?



Retaliation refers to any act that may negatively impact an employee, in response to their good faith reporting of suspected violations of the law or Orbia’s Code of Ethics and policies.

Examples may include, but are not limited to, workplace harassment, termination, loss of wages or change in working hours.

1.7. Additional Obligations for All Managers with People Responsibility

Orbia managers and supervisors are held to a higher standard and have a special duty to foster a culture of ethics and compliance on their teams, which translates into ethical decision-making and conduct. Specific responsibilities include serving as an ethical role model

for their team members, ensuring that their team members follow the law and the Code of Ethics, fostering a culture where employees can ask questions and raise concerns without fear of retaliation and underscoring the importance of compliance training and its timely completion.

For further information:



[Reporting and Non-Retaliation Global Policy](#)



2 Protecting Human Rights



Orbia is committed to protecting and advancing human rights and condemns any form of human rights abuse. Human rights are fundamental rights and freedoms that all people are entitled to, regardless of race, sex, nationality, ethnicity, language, religion or any other status.

Orbia's policies are aligned to respect human rights consistent with the spirit of the Universal Declaration of Human Rights. We aspire to do business only with partners who share these values.



2.1. Child Labor and Modern Slavery

Orbia has a zero-tolerance approach to modern slavery, forced labor or child labor. Any form of modern slavery or employment of minors in violation of applicable law is strictly prohibited. Orbia promotes and respects these principles by implementing controls and measures aimed at ensuring that modern slavery or child labor is not taking place anywhere within the organization or in its supply chain.


Protecting Human Rights


✓ Report any concern about Human Rights violations to the People Team and/or the Legal Department.

✗ Ignore a warning sign that a business partner is using child or forced labor or failing to respect human rights.

✓ Undertake due diligence regarding suppliers or business partners to confirm they are committed to respecting Human Rights.

For further information:

 [Human Rights Global Policy](#)

 [Anti-Slavery & Human Trafficking Global Policy](#)



3 Promoting a Positive Workplace

Promoting a positive work environment based on mutual respect, a commitment to health and safety and a workplace free of harassment and discrimination are keys to maintaining the best possible talent and providing value creation for our shareholders.

3.1. Employees: Orbia's Most Valuable Resource

Orbia recognizes that its employees are its most valuable resource. Therefore, the Company shall:

- **Ensure that all employees are treated fairly, with respect and dignity, and will create conditions that allow employees to grow both professionally and personally within the Company.**
- **Maintain the confidentiality of employee records, in accordance with applicable legislation.**
- **Require all employees in a supervisory role to act fairly to protect each employee's individual dignity and promote an environment of respect and trust.**



3.2. Health, Safety and Environment

Orbia's priorities include ensuring that its operations are safe for its employees and the communities in which it operates, and that all the Company's equipment and facilities are properly operated and maintained. All employees shall understand and adopt Orbia's Life Saving Rules and their site's safety rules and requirements.

This includes the proper use of personal protective equipment and the appropriate tools necessary for the performance of each activity. Orbia has implemented enhanced risk-based safety measures in our facilities wherever possible and provides ongoing training on health and safety in the workplace. Employees who provide oversight of non-Orbia employees must ensure that such external workers understand and comply with health, safety and environmental regulations and Orbia policies and standards.

Health, Safety and Environment Responsibilities



All employees have an important role in ensuring that health, safety, and environment policies are implemented at our sites and the communities where Orbia operates. Orbia employees must:

- Comply with all applicable health, safety and environment laws and regulations.
- Stop work immediately if they believe working conditions are unsafe.
- Step in and intervene if you observe unsafe acts or conditions so that someone doesn't get hurt.

- Promptly report any safety incident, injury or near-miss.
- Complete all required health, safety and environment training promptly.

Leaders and managers have the additional responsibility of ensuring their teams are appropriately trained and qualified to meet job requirements.

3.3. A Violence-Free Workplace

Orbia prohibits threats or acts of violence in the workplace or while on duty. Even joking about workplace violence is not appropriate. If you have concerns about possible workplace violence, notify a local company resource. If you believe you or others are in immediate physical danger, follow your facilities' safety protocols, attempt to leave the area or contact the local authorities.

3.4. Avoiding Drug & Alcohol Abuse

Orbia will not tolerate the abuse of drugs or alcohol in the workplace or while conducting company business. Working while intoxicated or under the influence of drugs or prescription medicines that impair can cause serious safety issues. In addition, we may never use, possess, transfer or sell illegal drugs. Alcohol may not be consumed during working hours or while on Company premises, unless as part of a company sponsored event, and utilizing appropriate judgement.



3.5. Promoting and Respecting Diversity

Orbia values employee diversity as an important part of its success and recognizes that having a diverse environment enhances positive outcomes for the Company.

The Company aims to create an open environment with different ideas, backgrounds, experiences, cultures and perspectives, where employees have opportunities to perform at their best.

Orbia aims to accomplish this by:

- Hiring the best possible talent from different backgrounds and perspectives.
- Acting with courtesy, fairness and respect.
- Encouraging different perspectives and ideas and constructive, rational debate.
- Acting in accordance with applicable legislation.

3.6. Avoiding Discrimination and Harassment

Preserving the Dignity and Integrity of Employees and Partners

Orbia respects the rights, culture, diversity and dignity of all employees. Orbia will not tolerate any form of discrimination or harassment directed at any individual or group, including Orbia employees and the employees of our customers, suppliers and other business partners.

In accordance with the laws where Orbia operates, all employees are offered equal opportunities with regard to hiring, compensation, training, development and promotion. No one should be discriminated against on grounds of gender, marital status, age, religion, race, physical ability, political preference, social class, sexual orientation, any medical condition (as defined by law) including COVID-19 or on any other basis protected by applicable law.

Harassment or bullying is not acceptable and strictly prohibited. Harassment is abusive, intimidating or offensive comments or behaviors, such as slurs or derogatory comments, sexual advances or other behavior that in the judgment of Orbia's management creates a hostile environment or interferes with an employee's work performance.





4 Business Integrity

4.1. Fair Competition: Complying with Competition Laws

4.1.1. Accurate Marketing

Orbia competes in global markets based on the good reputation and quality of its products and services. Never make false or misleading statements regarding competitors or their products and services. Any comparison of Orbia's products and services to a competitor's must be accurate and supported by facts.



4.1.2. Abiding by Competition or Antitrust Laws

International competition and antitrust laws protect free enterprise and consumers by requiring fair competition. Orbia is committed to complying with all competition laws in the countries where it operates, and Orbia employees are required to abide by these laws.

During the course of business, you must not enter into any agreement with a competitor, oral or otherwise, that would have the effect of reducing competition in the marketplace. This includes anti-competitive conduct such as:

- Agreeing to fix prices or compensation, allocate markets, restrict output or rig bids.
- Coercing suppliers to stop dealing with competitors.
- Boycotting customers or suppliers.

Exchanging competitively sensitive information with competitors presents significant antitrust risks and is prohibited by Orbia policy. If a competitor initiates a conversation about commercially sensitive information, cease the conversation immediately, and contact the Legal Department as soon as possible. In addition, be particularly cautious when talking to friends or family members who work at a competitor or if you have a project where your business counterpart (customer or supplier) is also a competitor.

When attending trade events, seminars or other industry conferences or events, never discuss competitively sensitive information such as pricing, output, sales information or any other confidential business strategy or information. Participation or membership in a trade or industry association or participating in any meeting where competitors will be present, requires Legal Department pre-approval. Please allow sufficient time for this review.

Competition laws also make it unlawful for companies to improperly seek monopoly power or to use unfair means to retain a dominant position. Consult with the Legal Department before engaging in any conduct that may be seen as preventing rivals from competing, including exclusive agreements that lock up customers or suppliers or agreements that require customers to purchase certain products by bundling or tying sales. Finally, restrictions on the prices at which third-parties resell Orbia products also present potential antitrust concerns and require Legal Department review.

Competition laws can be complex. Consult with the Legal Department when working on new business or pricing strategies, or are engaged in other conduct that potentially could raise concerns. If you are ever in doubt about the right course of action or become aware of potentially anti-competitive behavior, consult with the Legal Department or the Chief Compliance Officer immediately.

4.1.3. Gathering Competitive Intelligence

No Orbia employee is permitted to use any illegal or unethical method to obtain information about competitors. This includes information misappropriation or theft or any attempt to induce the disclosure of information by employees and former employees of competitors.

Legally obtained information regarding the competition shall only be used in strict adherence to applicable regulations, and it shall only be disclosed to Orbia employees authorized to receive it. All employees holding such information shall maintain the confidentiality and secrecy required by law.

For further information:



[Antitrust & Competition Handbook](#)



4.2. Our Customer-Centric Approach

Our customers are our long-term partners. Employees shall act in accordance with the highest standards of ethics and integrity in order to establish lasting relationships with our customers. Business practices shall comply with the provisions of the laws that regulate trade in the countries in which Orbia does business. Employees shall demonstrate fair and honest treatment in each transaction, providing the corresponding products and services at the highest level of quality and performing all commitments agreed upon.

4.2.1. Interacting with Government Customers

Government customers include not only traditional government agencies but also state-owned entities, instrumentalities, public international organizations (e.g., the World Bank and UN) or any commercial enterprise owned or controlled by a government. If your work involves business with any of these parties, you have a duty to know and follow established government contracting laws and regulations that govern our interaction with that government customer. It is important to highlight that these rules may be more strict or complex than those governing our dealings with commercial customers.

Orbia employees must always conduct themselves with honesty and transparency when attempting to win a government contract.

This means:

- Follow all government tender rules and do not take any action that would give Orbia an unfair competitive advantage while bidding in a public tender.
- Only work with legitimate and reputable consultants, sales agents, independent contractors or other professional service providers and only after a careful due diligence process and obtaining the necessary pre-approvals.
- Never promise, offer or give, directly or indirectly, any form of bribe or “item of value” to an individual who works for a state-owned entity or a government customer.
- Obtain Legal Department pre-approval before providing gifts, meals or entertainment to a government customer, as some countries’ laws prohibit giving these items.





4.3. Supplier Relations

Supplier Fairness and Compliance in our Supply Chain

Orbia is committed to working with suppliers that share our values and ethical standards. We promote compliance with this Code of Ethics among our suppliers in accordance with the existing legal framework. In the event of suspected non-compliance by a supplier, escalate the issue to the Legal Department for guidance.

All employees participating in the selection of, negotiation with and/or payment of suppliers are to conduct themselves objectively on the basis of the best combination of conditions with regards to price, quality, delivery and the characteristics of the products or services received or to be received. Therefore:

- Employees must not directly or indirectly accept or seek any personal benefit from existing or prospective suppliers. Solicitation of gifts, meals, entertainment, personal favors or anything of value, even if never received, is strictly prohibited.
- Employees shall not directly or indirectly reach any agreement to exclude a given supplier.
- Employees shall not directly or indirectly reach any agreement with suppliers aimed at excluding competitors from access to markets.

4.4. Distributor Relations

Orbia also promotes compliance with this Code of Ethics among its distributors in accordance with the existing legal framework.

- Orbia is committed to fostering competition and does not create or maintain any distributor relationship to restrict or limit competition. Distributors are key business partners and their business activities must adhere to this Code of Ethics, Orbia policies and all applicable laws.
- All contracts with distributors shall be reviewed and approved by the Legal Department in accordance with applicable policies and procedures.

For further information:



[Anti-Trust & Competition Handbook](#)

- + [Dealing with Competitors Global Policy](#)
- + [Trade Associations and Trade Fairs Global Policy](#)
- + [Dealing with Customers Global Policy](#)
- + [Dealing with Distributors Global Policy](#)



4.5. Anti-Bribery

At Orbia, we win business on the merits of our products and services. Orbia has zero tolerance for any form of bribery or corruption.

A bribe is offering or giving something of value with the intent to improperly influence a business action or decision. A bribe does not need to be in cash, it can be anything of value including personal favors, loans, lavish gifts, meals or entertainment, or anything that induces a person to misuse their position of power to provide an unfair business advantage. Requesting or receiving a bribe or a kickback from a business partner or supplier is also illegal in many countries and is strictly prohibited.

We do not offer, give, solicit or receive bribes, kickbacks or other corrupt payments, whether interacting with a commercial business partner or a government official. If you are ever asked for a bribe or offered a kickback, contact the Legal Department or Ethics & Compliance immediately for guidance on how to handle this situation. International laws establish severe penalties for bribery and corruption, including large fines and imprisonment for individuals involved.

What are common corruption warning signs?



Corruption warning signs include:

- Requests to work with a specific third party due to their "connections" or by recommendation of a customer or government official.
- Hiring a third party that does not have the technical skills to do the job.
- Vague statements of work or work that does not appear necessary.
- Paying higher than market rate for a service.

Do not ignore corruption warning signs. Turning a blind eye to corruption is wrong.

4.5.1. Interacting with Third Party Intermediaries

We must never hire a third party to offer or pay bribes on our behalf. We only work with reputable third party representatives, and only after a careful due diligence process. When hiring a third party representative that interacts with (1) a commercial customer or (2) with a government official—for example, a sales agent, distributor, consultant, lobbyist, custom broker, freight forwarder, insurer, or real estate broker, among others—initiate the third-party due diligence process and obtain pre-approval from Ethics & Compliance. To initiate the required due diligence, follow the process outlined in the Third Party Playbook and if you have any doubts, contact Ethics & Compliance at ethics@orbia.com.

Never retain a third party who we suspect may make an illicit payment. Watch for corruption warning signs and escalate those to the Legal Department or to Ethics & Compliance immediately.

4.5.2. Political Contributions & Charitable Donations

Orbia employees may not contribute company money, time, property, facilities, gifts, meals, entertainment, or services to any politician, candidate, or political action committee without the prior approval of Orbia's Chief Compliance Officer.

Orbia prohibits charitable donations if intended to improperly influence an official action or to obtain or attempt to obtain an improper competitive advantage for Orbia. All charitable donations must be reviewed and approved by the VP of Sustainability and the Business Group's President or their delegate.

For further information:



[Integrity & Anti-Corruption Handbook](#)

+ [Political Contributions Policy](#)

+ [Charitable Donations Policy](#)



4.5.3. Facilitation Payments

As part of the Company’s zero-tolerance approach to bribery and corruption, Orbia prohibits facilitation payments. Facilitation payments are direct or indirect payments to a government official or agent to expedite or facilitate routine government actions that involve non-discretionary acts.

Examples of facilitation payments include any amounts paid to:

- Complete the routine processing of a travel visa
- Expedite obtaining a government license or permit
- Obtain the provision of electrical power
- Obtain the provision of standard police protection
- Expedite a shipment from customs

If a government official requests a facilitation payment, bribe or gratuity, do not agree to make a payment. Seek advice from the Legal Department or Ethics & Compliance immediately. Some exceptions may be available in life threatening situations, such as instances in which urgent medical care may be withheld absent a payment.

4.6. Gifts, Meals, Travel & Entertainment

While the infrequent exchange of business meals, entertainment or gifts of moderate value is generally an appropriate way to build business relationships, it is important to exercise good judgment and avoid situations that can give an appearance of impropriety or violate applicable laws.

Particular caution should be exercised when dealing with government officials. Offering or receiving gifts, meals, travel, or entertainment to/from government officials may be considered an infringement of anti-bribery and anti-corruption laws. You must obtain prior written permission from the Legal Department if you wish to give anything of value (including gifts, meals, travel or entertainment) to a public official, regardless of its value. Where there is any doubt as to whether a person is a public official, they should be treated as such unless the Chief Compliance Officer has confirmed otherwise.

Think Before You Act



Before accepting or offering gifts, meals, travel or entertainment, think about the situation:

- Does it comply with Orbia’s Code of Ethics and policies?
- Does the action legitimately support Orbia’s interests?
- Is the amount reasonable?
- Is it sufficiently infrequent so that it won’t create an appearance of impropriety?
- Is any contract negotiation or business decision pending?
- Would it embarrass you or Orbia if details were published on the front page of the local newspaper?

Finally, any travel arrangement for a customer, whether a commercial business partner or a government customer must be reviewed and approved by Ethics & Compliance prior to an invitation being issued.

All gifts, meals, travel, hospitality and entertainment must be recorded in writing and documented with suitable evidence in accordance with the provisions of our Integrity & Anti-Corruption Handbook.

For further information:



[Integrity & Anti-Corruption Handbook](#)

- + [Facilitation Payments Global Policy](#)
- + [Gifts Global Policy](#)
- + [Meals and Entertainment with non-Orbia employees Global Policy](#)
- + [Travel and Hospitality with non-Orbia employees Global Policy](#)



4.7. Conflicts of Interest

When making decisions on behalf of Orbia, we must always act in the best interest of the company, free of any conflict of interest. A conflict of interest arises when our personal, business or financial interests interfere with our ability to objectively represent Orbia and to perform our job duties without bias. Conflicts of interest, if not addressed properly, may have a negative effect on the transparency, integrity and good faith that should characterize Orbia's business relations.

All Orbia employees and business partners must avoid any and all situations that result in, could result in or appear to result in a conflict between one's personal interests and those of Orbia.

Most conflicts of interest can either be avoided entirely or resolved easily if they are properly disclosed to Orbia. Each of us has a responsibility to disclose any relationship, outside business activity or financial interest that could give rise to a conflict of interest via Ethics & Compliance's automated [Conflict of Interest Disclosure Form](#).



Conflicts of interest might arise in any professional situation that involves spouses and relatives, including in-laws, up to the fourth degree: i.e. father and mother; sons and daughters; brothers and sisters; uncles and aunts; grandparents; cousins; nephews; grandchildren; brothers- and sisters-in-law, their children, etc.

4.7.1. Outside Business Activities or Board Memberships

Employees may not engage directly or indirectly in any conduct which is disloyal, disruptive, competitive, or damaging to Orbia and should not accept any employment relationship or compensation from any organization that does business with or competes with Orbia without prior approval from Ethics & Compliance. This includes serving as an advisor or consultant, paid or unpaid, for a customer, supplier or other business partner. This section does not apply to activities conducted as a representative of Orbia, such as serving as a board member if this position is being fulfilled at the request of Orbia or any of Orbia's Business Groups.

Working outside of Orbia or receiving compensation for services performed outside of employment with Orbia may be acceptable in some circumstances, as long as those duties don't conflict with Orbia's interests, are performed outside normal working hours and do not interfere with our responsibilities to Orbia. Employees may not use company assets such as work computer, printers, etc. when conducting outside work or activities.

For further information:



[Integrity & Anti-Corruption Handbook](#)

+ [Conflict of Interests Global Policy](#)



4.7.2. Friends and Family

Relatives of Orbia employees may work for Orbia provided that this relationship does not create a conflict of interest, which can include situations where one employee has influence over a friend or a relative's hiring, compensation or discipline. Direct/indirect subordinate relationships between family members are prohibited.

Managers may not engage in romantic relationships with subordinates. All romantic relationships between employees in the same reporting chain must be disclosed to the People Team via the [Conflict of Interest disclosure form](#).


In the event that an employee should become aware that a family member or friend is an employee or the owner of a company wishing to become a supplier or customer of Orbia, the Orbia employee must disclose the relationship and may not participate in or influence negotiations or the making of the decision to purchase/sell.

4.7.3. Financial Investments

Employees may not hold any direct or indirect significant financial interests in Orbia's competitors, customers, distributors or suppliers that could place them in a conflict-of-interest position. A financial interest is considered significant if it constitutes more than 5% interest of an employee's net worth or an interest that would create an actual or apparent conflict of interest or allow the exertion of significant control over said company.

All significant financial interests in an Orbia competitor, customer, distributor, or supplier must be disclosed through the [Conflict of Interest disclosure form](#) available on the Ethics & Compliance web page.

Question:

 On weekends, I run a small catering business. Do I need to disclose this?

Answer:

You don't need to disclose an outside job or position unless it could pose or appear to pose a conflict of interest or interfere with your position at Orbia. As long as your catering business does not involve Orbia's customers, suppliers or business partners and you are not using company time or resources to run your business, disclosure is not required. But, if you wanted to cater to an Orbia supplier, for example, then you would need to disclose this to your manager and Ethics & Compliance.

If running your business starts to interfere with your job or work performance, you need to talk to your manager. Finally, while our policy is that we can use our work computers for limited personal use, you could not use any company resource (your work computer, company email or printers, etc.) to run your catering business.

If in doubt about whether disclosure of an outside activity is required, err on the side of caution and contact Ethics & Compliance at ethics@orbia.com for guidance.

Employees must disclose outside business activities or board membership that poses a potential conflict of interest through the [Conflict of Interest disclosure form](#).





4.8. Anti-Money Laundering Measures

Orbia is committed to preventing the risk of its systems or transactions potentially being used by money launderers to make the proceeds of criminal activity appear as if they came from legitimate sources.

Orbia will comply with all applicable anti money-laundering laws and will never knowingly participate in a scheme to launder money or under-report suspected money laundering or terrorist financing situations. Orbia takes reasonable steps to reduce the chances of being used to assist in money laundering.

What is Money Laundering?



Money laundering is the process by which illegal funds from individuals or entities are transferred through the financial system in otherwise legitimate transactions in order to hide their criminal origins. Orbia needs to be vigilant and not do business with parties it suspects are involved in money laundering or financing terrorist activity.

Keep watch for possible warning signs of possible money-laundering by a business partner, and contact the Legal Department or Ethics & Compliance if you observe any unusual or suspicious activity, including any of the following:

- Customers that are providing dubious information, such as documents that cannot be verified or multiple tax ID numbers.
- Customers expressing reluctance to provide detailed information about their business, requesting large cash transactions with no history or shielding the identity of beneficial partners or owners.
- Customers that seek to avoid recordkeeping requirements or resist complying with basic documentation requirements.
- Customers with requests that are out of the ordinary, such as requests for transactions that are (1) in cash, (2) not related to the customer's business needs, (3) inconsistent with the customer's prior patterns of activity or (4) inconsistent with transactions engaged in by similar businesses.
- Requests to make overpayments or payments of invoices from different bank accounts than the account on file or normally used.

For further information:



[Anti-Money Laundering Global Policy](#)



4.9. Trade Compliance

4.9.1. Export-Import Controls and Economic Sanctions

Orbia is committed to compliance with all applicable international trade laws and regulations, including those governing the import and export of goods, software, technical data and services across national borders, and those regulating boycotts and economic sanctions.

International trade controls may apply to any import or export activity, including not only cross-border movement of goods, but also electronic transmission of software and technical data. It may be necessary to obtain export or import licenses, permits or other authorization based on the destination, the intended end user or the intended end use.

These controls may apply to goods, information or services that you may not think of as sensitive. In addition, economic sanctions rules or company policy may prohibit or restrict trade with certain countries, as well as certain individual, entities, vessels and aircraft no matter where located.

4.9.2. Key Actions

New customers or vendors: Before entering into new relationships with third parties, including customers or suppliers, we must verify that the party is not located or incorporated in countries that are prohibited by applicable economic sanctions or company policy. We also must identify any economic sanctions that apply to the party and, if sanctions apply, determine in consultation with the Legal Department whether dealings with the party are permissible.

Imports: Before importing goods, Orbia must (directly or through a trusted customs broker) determine whether the goods require an import permit for entry and obtain any required permits, identify the applicable harmonized tariff system code and timely pay any required import duties.

Exports: Before exporting any item or services, we must determine whether a license, permit, authorization or registration is required. To make that determination, Orbia employees must consider the following questions:

- **What** am I exporting and what is the item's export classification under applicable law?
- **Where** am I exporting to and is this destination prohibited or are special authorizations required to send to that destination?
- **Who** will be involved in the transaction, including recipient, end user, carriers, and other intermediaries, and are any of those parties subject to applicable export restrictions or economic sanctions?
- **What** will the item ultimately be used for and is that end use prohibited by applicable law?
- Are there any **red flags** that suggest a customer may be purchasing on behalf of an undisclosed party or may intend to transfer the item to a destination, party or end use that is prohibited?

Escalate Warning Signs: Examples include reluctance to provide end-use or end user information, atypical payment/delivery terms or routes, no internet presence or email, internet domain corresponding to a prohibited country, personal rather than business email, products ordered seem inappropriate to the customer's business or country of location, etc.

International anti-boycott and trade controls laws are complex and require special care. For example, anti-boycott laws prohibit companies from agreeing to actions that limit trade with certain countries, including Israel. If you are asked to support or participate in a boycott or are ever in doubt about what is required under trade control laws, seek guidance from the Legal Department.

For further information:



[Trade Compliance Policy](#)



4.10. Privacy and Personal Information

Different countries in which Orbia operates have different data privacy laws that may apply to our processing of personal data. Orbia is committed to managing personal data in a professional, lawful, and ethical way. Orbia collects, uses, stores, handles, transfers, and discloses personal data for legitimate business purposes and in accordance with applicable law.

Orbia only collects and uses personal information when needed for legitimate business purposes. Orbia processes personal data relating to (but not limited to): employees, job applicants, customers and vendors (including potential customers and vendors). Where Orbia processes personal data, data privacy laws will apply.

What is Personal Data?



Personal data means any information relating to an identified or identifiable natural person. This may include, for example, a person's home or office address, email address, phone number, photo, birthdate, banking or compensation information, IP address, mobile device ID, government-issued identification information and other similar information about that person. Certain categories of personal data must be treated with greater care, including, for example, race, ethnicity, political affiliation, religion, union membership, physical or mental health data, sexual orientation, criminal records, and genetic and biometric data.

Employees are responsible for actively supporting a culture of compliance with data privacy laws and must:

- Ensure that we only use personal data for the legitimate business purpose for which it was collected and for only as long as necessary.
- Use the minimum personal data needed for your business purpose.
- Avoid the collection or use of data that is not necessary for our job or goes beyond document retention limits.
- Collect and store personal data only through approved processes and in approved digital systems.
- When collecting and using personal data, be careful to safeguard it against inadvertent disclosure, for example, by leaving data viewable in open spaces, electronic collaboration sites, at the printer or in or on unsecured computers, devices, desks or cabinets.
- When developing new products or services, consider the privacy implications, using privacy by design principles.
- When transferring personal data, be aware of applicable local regulations in those countries.
- Report security incidents involving personal data immediately to the Legal Department and IT.
- Be familiar and comply with the relevant Orbia privacy, security, and data protection policies.

Orbia reserves the right to inspect its facilities and property. This includes computers, telephone records, lockers, emails, files, business documents, offices and workstations. For example, Orbia has the right to monitor use of electronic communications tools such as internet and email for the purpose of ensuring that our systems are being used in accordance with the Code of Ethics, other Company policies and for compliance with applicable laws and the prevention and detection of crime. Unless otherwise protected by applicable law or contractual agreements, you should not have an expectation of privacy when using Orbia-provided services, networks, computers, smart phones or company-issued equipment.

For further information:



[Data Privacy](#)
[Global Policy](#)



4.11. Social Media

Social media represents an opportunity for people to connect and interact for both personal and professional ends, creating, sharing and consuming content that is of shared interest. The use of social media requires good judgment and discretion. We are all accountable for using social media responsibly. Be careful to always protect Orbia's reputation.

- Employees must not disclose customer, supplier, business partner or Orbia confidential information or intellectual property on social media.

- Employees must not speak on behalf of Orbia or its business groups without the express permission of the Corporate Communications Department and the Legal Department.
- Employees must not use social media for discrimination, harassment, bullying or threats of retaliation.

If you are contacted by an external media source or third party for comment and responding to such requests is not part of your normal job function, do not respond. Contact the [Corporate Communications Department](#) for assistance.

For further information:



[Communications Policy](#)

4.12. Public Disclosures

Provide accurate and complete information to stakeholders

Orbia helps to maintain and strengthen the confidence and trust of investors, partners and other stakeholders by ensuring that it communicates only reliable and complete information regarding the Company, particularly financial performance, in a timely manner.

The Company demands that its employees ensure, within the scope of their responsibility, that information provided to stakeholders be accurate and complete. Our financial records must comply with the International Financial Reporting Standards (IFRS) and with the internal control guidelines issued by the Company, so that the reports,

communications and documents subject to review by competent authorities and other stakeholders contain accurate and complete information. False accounting entries, the distortion or alteration of transactions and the use of Company funds or assets for purposes other than those set forth in Orbia policies are strictly prohibited.

Orbia executives and employees are committed to protecting and optimizing the value of our investments and resources through the responsible use of the organization's assets and the observance of the highest standards of legal and ethical conduct in all business activities and transactions they perform.





5 Financial Integrity, Accurate Records & Insider Trading

5.1. Accurate Record-Keeping

Orbia is committed to maintaining accurate, complete and transparent records of all transactions. This means each of us has an obligation to submit honest and accurate information into our records, never making a false representation or omitting important information. We also must maintain sufficient evidence supporting our conclusions made on Orbia's behalf.

Specifically, each of us must:

- Keep books and records that accurately and fairly reflect all transactions and asset dispositions of Orbia in reasonable detail.
- Ensure that any entry we make into a company record, such as payroll documents, timecards and time record systems, travel and expense reports, customer and supplier records, design and engineer records, project accounting records—in other words, any record—is accurate, complete and understandable.
- Never falsify or omit important information whether in writing or during a verbal presentation.

Financial Integrity



Financial Integrity must govern all financial transactions and records. This principle is reflected in daily work when:

- The information contained in Orbia records is complete, accurate and understandable.
- Orbia keeps true, complete and accurate records of all financial transactions.
- Company property or records are not altered, destroyed or removed unless authorized.
- Orbia assets are adequately safeguarded.
- All employees follow Orbia's systems of internal accounting controls, including periodic audits.





5.2. Off-book Transactions and Undocumented Agreements are Prohibited

To manage our business and to comply with our obligations to our stakeholders and applicable laws, it is extremely important that Orbia’s financial books and records correctly reflect the true nature of all of the transactions it undertakes in conformity with applicable accounting standards. As a result, the Company prohibits any “off the book” transactions or secret accounts.

Do not create an undisclosed or unrecorded, “off-book” or “slush” fund or asset for any purpose. It doesn’t matter if expenditures from the fund are tracked; all funds must be on the Company’s official books and records.

All material terms of a contract must be clearly and accurately recorded in a contract, purchase order or other official record and then shared with the Finance Department in a timely manner to ensure an accurate reflection of our obligations in our financial books and records. Never hide a material term of an agreement with a customer, supplier or other business partner, whether verbal or written, as doing so circumvents Orbia’s processes to accurately record and understand our financial condition.

Always have an authorized Orbia representative execute contracts in accordance with Orbia’s policies and procedures. Obtain required Legal and Finance pre-approvals for any terms or clauses outside of standard pre-approved contract language.

If you learn of any off-the-books transactions or funds, or any side agreements or undocumented contracts, contact the Legal Department, Ethics & Compliance or Internal Audit immediately.

5.3. Manipulation or Distortion of Information

Manipulation of accounting records or distortion of financial statements is strictly prohibited. Failure to disclose accounting or management errors will be subject to disciplinary measures up to and including termination of employment or contract.

Accurate Record-keeping

✓ Ensure that all transactions, assets and liabilities have been properly recorded on a timely basis.

✗ Obtain or use company financial resources for personal use or benefit.

✓ Accurately and rigorously maintain non-financial records (such as agreements, personnel files, environmental documentation, safety records and statistics, etc.).

✗ Make entries in Orbia’s records that distort or misrepresent the true nature of the transaction.



5.4. Cooperating with Investigations and Audits

We each have an obligation to cooperate with internal or external investigations or audits. If you are asked for information or records during an investigation or audit, always provide timely, complete and accurate information and do not attempt to mislead or improperly influence any investigation, audit or inquiry. Do not conceal wrongdoing or support others' efforts to do so.

Follow all investigator or auditor instructions and maintain the confidentiality of any investigation. Refusal or failure to cooperate fully with an internal Orbia or government investigation or failure to be fully truthful when providing information during an investigation or audit may result in disciplinary action, up to and including termination.

If you are contacted by an external agency or government entity with a subpoena or request for information, do not handle that request on your own. Immediately contact your Legal Department representative for assistance in order to protect your rights and the Company's rights under applicable law.

In the event of a "dawn raid" or situation where a government official or agency arrives unannounced at our offices, inform management immediately, follow your office's procedures, cooperate as required while ensuring that yours and the Company's rights are respected and never destroy or alter any documents on the premises, as this can lead to charges of obstruction of justice which can carry criminal penalties for individuals.

5.5. Avoiding Insider Trading

Orbia is committed to maintaining a fair market for buying and selling company stocks. In the course of your work at Orbia, you may learn material non-public information about Orbia or other companies that could affect a reasonable investor's decision as to whether or not to buy or sell shares. The law prohibits all employees from buying and selling Orbia stocks or any other kind of public security while in possession of material, non-public information. It is also illegal to "tip" or provide such information about Orbia to other individuals.

Employees may not engage in speculative trades in Orbia's stock such as trading on margin, shorting the stock, hedging or pledging, as outlined in the Global Insider Trading Policy.

Employees are also prohibited from trading in stock or other securities of customers and business partners based on material, non-public information.

Employees with regular access to material, non-public information are subject to specific trading restrictions or blackout periods and must be familiar with and follow the Global Insider Trading Policy.

For further information:



[Global Insider Trading Policy](#)



6 Use of Assets, Confidential Information & Protecting Intellectual Property





6.1. Acceptable Use of Orbia's Assets

All Orbia assets shall be used correctly and for business purposes. We are responsible for the appropriate use, care and custody of Orbia assets and for preventing loss, misuse, theft and damage to Orbia assets. Use of Company assets for personal purposes is generally prohibited unless a specific exception applies.

For example, use of your Company computer or telephone is allowed as long as the use is for limited personal purposes, not for an outside business activity and does not interfere with our work at Orbia. All Orbia assets (including the data and information contained in them) must be returned at the end of our employment with Orbia.

6.2. Protecting Confidential Information

Orbia's confidential information is a key asset, and Orbia will be put at a competitive disadvantage if we don't safeguard it. Confidential information is any information that is not available to the public or has not been published or widely disseminated. It can come in many forms. It can be in physical or digital form or simply involve knowledge or know-how. Examples include, but are not limited to:

- Business or marketing plans.
- Financial information such as forecasts and results.
- Customer, supplier or other business partner information.
- Product specifications, designs and services, including inventions, trade secrets and know-how.
- Manufacturing processes and know-how.
- Unannounced products or services.
- Organization and/or employee information.
- Personal or Sensitive Data.

We each have an obligation to appropriately handle and protect Orbia's confidential information. This obligation continues even after we have finished our work at Orbia.

What are Orbia assets?



Orbia owns different types of assets, including all the properties and sites used to conduct business. Some examples are:

- Land, facilities, vehicles, buildings, equipment and tools.
- IT systems and infrastructure, computers, laptop computers, mobile devices and the data and software contained in them.
- Company credit cards.

Question:



What steps do I need to take protect Confidential Information?

Answer:

- Do not disclose confidential information outside of the Company without authorization and only if you have obtained and the Legal Department has approved a non-disclosure agreement.
- While it can be appropriate to share confidential information with other Orbia colleagues, remember this must only be done on a "need-to-know" basis.
- Use Orbia confidential information only for approved company purposes and never for personal use or gain.
- Follow Orbia policies and procedures to protect and safeguard Orbia confidential information, including acceptable storage, control, accessibility, retention and security protocols.
- Do not put Orbia Confidential Information into the public domain through social media or Internet postings.
- Do not leave Company documents or sensitive information out in the open or otherwise vulnerable to inspection or collection by unauthorized parties.
- Use caution in public places to avoid inadvertent disclosure of confidential information.



6.3. Protecting Intellectual Property

Protecting Orbia's intellectual property ("IP") is essential to achieving our vision of being a purpose-led, future fit company, engaged in the continuous innovation of products and services that advance life around the world. We must also respect the intellectual property rights of third parties.

6.3.1. Protecting Orbia's Intellectual Property

Intellectual property includes any of Orbia's patents, trademarks, copyrights, research and development (such as ideas, inventions, engineering designs and lab notebooks) or any other intangible assets (such as processes, designs, formulas and know-how). This applies to any intellectual property created on company time, at company expense, using company resources or within the scope of our job duties.

Promptly submit any inventions to R&D management and Orbia's IP Legal function, even if unsure whether the invention is patentable or will be used in a product.

Respect all company trademarks or logos. Before using any Orbia trademarks, logos or branded material on printed materials, corporate gifts or other items, seek approval from your business marketing and communications department.

Report any suspected misuse of the company's intellectual property to the Legal Department.

6.3.2. Respecting the Intellectual Property Rights of Others

Just as we are responsible for protecting Orbia's intellectual property, we also are obligated to protect the confidential information and intellectual property rights of our customers, suppliers and other third parties. If you receive confidential information under a non-disclosure agreement, review that agreement carefully and implement a plan that will enable Orbia to comply with the commitments in that agreement.

We must never knowingly acquire or use a competitor's or other third party's valid intellectual property without permission or legal right. If you suspect or are told Orbia may be infringing on another's intellectual property, including copyrights, trademarks, trade secrets or patents, contact any member of the Legal Department or Ethics & Compliance. If you come across information, a non-public product or component of a third party or competitor that is potentially confidential, and you are uncertain whether we have the right to obtain or use the information, err on the side of caution and refuse the information and immediately contact the Legal Department for assistance.



Sustainability

Orbia is committed to working responsibly to build a sustainable world.

Our business strategy aims to ensure a profitable long-term business performance, while optimizing the use of natural resources, to do more with less, promoting safe and valuable product development, investing in our people and developing the communities where Orbia operates.

We share information about our Sustainability efforts with our employees, the communities in which we operate, investors and other stakeholders.

For further information:



[Sustainability](#)
[Policy](#)





Questions and Concerns regarding Violations of the Code of Ethics



Promoting an Ethical Culture at Orbia

Any employee who learns of or suspects a violation of the Code of Ethics has the obligation to immediately report it through the channels established in this section. Orbia takes all concerns seriously and will treat all information as confidential to the extent possible.

The following alternatives are offered as channels to raise a concern.

- Your manager or other trusted leader
- A member of the People Team
- A member of the Legal Department
- A member of the Internal Audit Team
- Ethics & Compliance at ethics@orbia.com
- The Ethics Helpline at www.ethics.orbia.com

The Ethics Helpline telephone numbers and website are available on the [Orbia website](#), the [Ethics & Compliance Hub](#) or at www.ethics.orbia.com. It is available 24/7 in all the countries where we operate and allows anonymous reporting.

**Use the channel you feel most comfortable approaching.
The important thing is to speak up.**

Code of Ethics

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