



A Delta Group Company

Code of Conduct

TB&C Outsert Mexico
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Content

Policy	3
Procedure	3
Article 1. Scope of application and basic rules	3
Article 2. Conflict of Interest	4
Article 3. Receiving gifts and entertainment	5
Article 4. Business Integrity	7
Article 5. Business Operations with Integrity	8
Article 6. Political donations, political participation, and charitable donations	9
Article 7. Use of Inside Information	10
Article 8. Fair competition	11
Article 9. Trade Secrets, Intellectual Property, and Confidential Information	11
Article 10. Respecting personal privacy	15
Article 11. Diversity, Fair Employment Opportunity, and Respect	16
Article 12. Prohibition of Discrimination and Harassment	17
Article 13. Environment, health, and safety of work facilities	17
Article 14. Use of company resources	18
Article 15. Compliance with Environmental Protection Standards	19
Article 16. Monitoring	20
Article 17. Training, dissemination, discipline, and reporting channels	20
Article 18. Effective Date	22
Article 19. Release	23
Article 20. Edition history	24

Policy

The TB&C Outsert Mexico Code of Conduct (hereinafter referred to as the "Code") is established and promulgated to help TB&C Outsert Mexico achieve better work performance, provide better products to customers, and comply with local laws, industry regulations, and general ethical standards in all locations, as well as to defend the Company's assets, interests, and image. This aims to effectively prevent any illegal or unethical behavior and ensure that the Company's operations are aligned with the principles of corporate governance, as well as contribute to the sustainable operation and development of TB&C Outsert Mexico:

Procedure

The Code of Conduct has been formulated with reference to other internal policies and management procedures.

Article 1. Scope of application and basic rules

The Code applies to all members (including managers, employees, general management, and supervisors) (collectively referred to as "Members of TB&C Outsert Mexico" hereinafter) of TB&C Outsert Mexico.

Responsibilities and duties

Responsible entity: The formulation and revision of this Code of Conduct are the responsibility of the Human Resources Department.

Approval: This Code of Conduct comes into effect upon approval by the Chief Executive Officer (CEO) and is similarly applicable when revised.

Members of TB&C Outsert Mexico must comply with all applicable laws and policies of the Company and follow the principles of "Providing innovative, clean, and energy-efficient solutions for a better tomorrow" and "Honesty and integrity." Members of TB&C Outsert Mexico must comply with all regulations promulgated by TB&C Outsert Mexico, including employment contracts, the Code, work rules, information security policies, and others. It is the obligation of all TB&C Outsert Mexico Members to carefully read, understand, and observe the Code and its amendments. TB&C Outsert Mexico reserves the right to interpret, modify, or delete all or part of the Code, Company policies, and other regulations.

Members of TB&C Outsert Mexico are expected to adhere to the code of conduct, which is not limited to legal regulations but emphasizes personal self-discipline and self-judgment in accordance with common sense. If members of TB&C Outsert Mexico are unsure whether their actions comply with the code of conduct, they should evaluate the legitimacy of their actions based on the following principles:

- Consider whether disclosure of this relationship would have a negative impact on the Company's reputation.
- Determine whether engaging in this behavior would affect the fair execution of duties or professional judgment.
- When making daily decisions within the scope of their responsibilities, TB&C Outsert Mexico members should consider relevant risk awareness and management.
- If you have any questions or concerns regarding the application of this code, you should immediately contact your supervisors or managers in the Human Resources Department.

Article 2. Conflict of Interest

Conflict of interest refers to personal activities or investments of TB&C Outsert Mexico members that may interfere with their judgment in performing their work, or when TB&C Outsert Mexico members do not act in the best interests of TB&C Outsert Mexico.

Members of TB&C Outsert Mexico will recommend talent based on the interests of TB&C Outsert Mexico and will not be influenced by personal relationships. A TB&C Outsert Mexico member shall not be in the same unit or have a supervisor-subordinate relationship with a spouse, parent, child, relative within the second degree by blood or marriage, or other personnel with close relationships (collectively referred to as "close relatives and friends" hereinafter). Employment decisions (including performance evaluation, employment, assignment, probation, promotion, or other matters) will be made based on qualifications, performance, skills, and experience.

The following relationships are within the second degree of kinship by blood and marriage:

First-degree blood relative: father, mother, children

First-degree relative by marriage: spouse, father-in-law, mother-in-law, son-in-law, daughter-in-law

Second-degree blood relative: grandfather, grandmother, brother, grandson, granddaughter

Second-degree relative by marriage: sister-in-law, brother-in-law

Unless with the prior approval of the unit head, members of TB&C Outsert Mexico are prohibited from operating, undertaking, or investing in companies engaged in the same or similar businesses as TB&C Outsert Mexico under their own name or that of others (including family members and close friends, third-degree blood relatives, second-degree relatives or other third parties, proxies, partnerships or other closely related representatives), nor shall any member of TB&C Outsert Mexico simultaneously act as an employee, nominee, consultant or work in other capacities in another company that competes with TB&C Outsert Mexico. However, please note the requirements provided in the employment contracts or other investment indices for TB&C Outsert Mexico members provided.

Members of TB&C Outsert Mexico must remain vigilant to avoid potential conflicts of interest and shall not participate in any business, investment, or activity that may affect the interests or interfere with the business of TB&C Outsert Mexico. Conflicts of interest include, but are not limited to, using Company property or abusing one's position within the Company for personal gain; transferring Company resources or interests to oneself or friends/family; negotiating or participating in transactions for oneself or friends/family that are adverse to the interests of TB&C Outsert Mexico.

Members of TB&C Outsert Mexico shall not take advantage of their position within the Company to recommend, sell, or act as intermediaries to introduce products or services not provided by TB&C Outsert Mexico for personal gain.

If a TB&C Outsert Mexico Member has any doubts about whether the business, investment, or activity in which they are participating or plan to participate constitutes a conflict of interest, that TB&C Outsert Mexico Member must disclose it to their direct superior to obtain approval from the unit head and notify the head of the human resources department in a written report prior to the investment or activity.

Article 3. Receiving gifts and entertainment

Members of TB&C Outsert Mexico must observe the Code when conducting business dealings with customers, suppliers, partners, or other third parties related to the Company's business (collectively referred to as "Business-Related Third Parties").

Principles of giving and receiving gifts

Members of TB&C Outsert Mexico shall observe laws/regulations, customary business practices, and business etiquette when communicating with Business-Related Third Parties.

Members of TB&C Outsert Mexico shall not actively or passively, directly or indirectly, receive, commit, or solicit any improper interest, on their own behalf or on behalf of others, nor shall they behave in any manner that violates good faith, is illegal, or violates fiduciary duties (hereinafter referred to as "Dishonest Behavior"). "Interest," as mentioned in the Code, means anything of value, including monetary compensation, gifts, commissions, positions, services, discounts, and bribes, in any form or name. However, Interest does not include those within reasonable normal social practices, on an occasional basis and without the possibility of affecting specific rights that meet the following:

It is done under local courtesy, customary business practices, and during the course of domestic or foreign visits, the reception of guests or visitors, business promotion and communication and coordination, or as part of business etiquette.

It is based on normal social practices, business purposes, or the promotion of relationships to attend or invite others to attend normal social activities.

It is required as part of business operations to attend certain specific business activities, factory visits, etc., for which the allocation of expenses, number of participants, level of accommodation, and duration have been reported to the direct superior in advance.

Unless it complies with the provisions of Section Giving and receiving gifts is prohibited in the following situations:

When transactions with specific individuals are anticipated, when negotiations with specific individuals are underway, when transactions have been established, during the execution of transactions, or when the nature of the transaction indicates repetitive transactions.

When it does not comply with local laws and regulations governing such behavior.

If cases of giving or receiving gifts are discovered in the above situations, they must be refused or returned, and the incident must be reported to the immediate supervisor and the Corporate Ethics Management Committee.

Nature of gifts

Gifts that may be accepted or given should consist primarily of tangible items or merchandise that are not cash. Other forms of gifts, such as vouchers, cash, or similar items, should not be accepted, whether received directly or indirectly.

Limits on amount and frequency (subsidiaries may adjust amounts based on local price levels and normal social customs)

For general social interactions, the value of gifts should generally be less than MXN3,000.

The frequency of giving or receiving gifts, entertaining, or being entertained by a single party should not be too frequent. In principle, the frequency of giving or receiving gifts, entertaining, or being entertained by a single party should not exceed three times per year.

Deliberate attempts to circumvent the above limits on the amounts and frequency of gifts are prohibited.

Reporting Procedure for Giving and Receiving Gifts (Subsidiaries may adjust amounts based on local price levels and normal social customs) TB&C Outsert Mexico members who give or receive gifts or benefits, and if the market value of a single instance exceeds MXN3,000, must report this to their immediate supervisor. If their immediate supervisor considers the giving or receiving of the gift to be inappropriate or contrary to business customs, it must be returned. TB&C Outsert Mexico members who have doubts about whether they can accept gifts or any valuable offerings (including meals, travel, or entertainment) may consult their immediate supervisor before accepting, to avoid disputes.

Article 4. Business Integrity

Members of TB&C Outsert Mexico shall not bribe competent authorities or other government officials. "Bribery" refers to giving or offering valuable items or interests to government officials for the purpose of obtaining or retaining business, influencing commercial or non-commercial decisions made by government officials, or obtaining commercial interests, such as money, gifts, commissions, employment opportunities, discounts, rebates, entertainment, and others, regardless of observing local practice, customs, or expanding the Company's business.

Bribery is criminal behavior that can result in material penalties. TB&C Outsert Mexico members must observe all applicable requirements related to the fight against bribery and corruption (including relevant laws in the countries where they work/or other countries).

Members of TB&C Outsert Mexico must comply with all applicable requirements related to the fight against money laundering. If the location/nation where TB&C Outsert Mexico operates has laws in place regarding the reporting of cash or other suspicious transactions, members of TB&C Outsert Mexico must comply with those laws.

Article 5. Business Operations with Integrity

Before establishing business relationships with others, TB&C Outsert Mexico will evaluate the legitimacy, integrity, and operating policy of agents, suppliers, customers, or any other business entity, and whether there are any records of dishonesty, to ensure that the business operation of such entities is ethical, transparent, and will not demand, offer, or receive bribes.

When conducting the above evaluation, TB&C Outsert Mexico may carry out appropriate audit procedures to evaluate its commercial entities on the following issues in order to understand their integrity and operation:

The nationality, place of operation, structure, operational policy, and place of payment of said entity.

Whether or not the entity has established a corporate integrity policy and, if so, its implementation.

Whether its place of operation is in a country with a high risk of corruption.

Whether its business is operated in a business sector with a high risk of bribery.

The long-term commercial operation of that entity and its trade fund. trade.

Opinions of its business partners.

If the entity has a history of bribery, illegal political donations, or any other dishonest behavior.

Members of TB&C Outsert Mexico, during the course of conducting business transactions, shall explain TB&C Outsert Mexico's business integrity policy and other relevant rules to negotiating entities and shall explicitly reject any offer, promise, demand, or receipt, directly or indirectly, in any form or name, of illegitimate interests, including bribes, commissions, or facilitation payments, nor shall they offer or receive illegitimate interests by any other means.

Members of TB&C Outsert Mexico shall refrain from conducting business transactions with dishonest agents, suppliers, customers, or other business entities. Once any negotiating entity is found to be engaging in dishonest behavior, Company employees shall immediately cease all business interaction with that entity and classify it as a dishonored account in order to implement the Company's business integrity policy.

When dealing with others, TB&C Outsert Mexico will fully understand the counterparty's business integrity policy and will endeavor to include compliance with business integrity as part of the contractual terms as follows:

Each party shall immediately notify the other party if it becomes aware that any of its members has breached the contractual conditions prohibiting bribes, commissions, or any other interest, and shall disclose the identity of such members, the method of providing, promising, demanding, or receiving money or other interests, and the amount thereof. and shall provide relevant evidence to the other party and cooperate in the other party's investigation. Such party shall be entitled to compensation for any damage or loss.

Each party may immediately terminate or cancel the contract without cause if the other party engages in dishonest behavior in the performance of business activities.

Article 6. Political donations, political participation, and charitable donations

Making political donations on behalf of an individual must comply with the Political Donations Act and relevant internal operating procedures; additionally, TB&C Outsert Mexico members must be aware of the possibilities of obtaining commercial interests or transactional advantages. If so, except to obtain the approval of the head of the unit, it is prohibited.

Members of TB&C Outsert Mexico shall not use the name or assets of TB&C Outsert Mexico, including facilities, equipment, or trademarks, to carry out personal political activities or pursue political interests. Members of TB&C Outsert Mexico must be mindful of their personal behavior when participating in any political activity to avoid giving the impression or causing misunderstandings to the public that TB&C Outsert Mexico may support any potential candidate, campaign, or issue, or provide endorsement thereof.

Members of TB&C Outsert Mexico must comply with the Company Rules governing charitable donations and sponsorship when making charitable donations or legitimate sponsorships on behalf of any Delta Group company.

Article 7. Use of Inside Information

Inside information means any information that could affect the business decisions of prudent investors regarding certain securities or affect the market price of a particular company's securities.

The use of insider information to trade stocks or other securities is illegal. It is also illegal to transmit or disclose insider information to others to enable them to trade stocks or other securities based on that information. Common insider information includes unpublished market information, unpublished sales or revenue information, future profits or losses, significant events or news (i.e., restructuring, merger, or management changes), and others.

If TB&C Outsert Mexico Members recognize inside information relating to Delta or Delta Group suppliers or partners, TB&C Outsert Mexico Members shall not, directly or indirectly, engage in transactions involving the company's shares or securities, nor disclose such information to enable others to engage in the aforementioned transactions. Restrictions on indirect transactions include transactions carried out by any person who cohabits with members of TB&C Outsert Mexico or who is financially dependent on members of TB&C Outsert Mexico.

The financial and commercial transaction information of companies under TB&C Outsert Mexico are trade secrets and privileged information, which will not be disclosed so that the interests of shareholders are not affected.

When TB&C Outsert Mexico members have been informed of Delta Group's financial situation and the performance of the financial statements, TB&C Outsert Mexico

members will not trade their own shares from 30 days prior to the announcement of the annual financial statements and 15 days prior to the announcement of the quarterly financial statements.

Article 8. Fair competition

Members of TB&C Outsert Mexico shall observe the requirements of competition law, fair trade law, and antitrust laws of different nations, and shall not offer, induce, agree, or participate in joint pricing, market monopolies, resale price agreements, prevent others from competing, or engage in illegal restrictions with other companies. They shall not threaten, bribe, or use other dishonest methods to coerce customers, distributors, and suppliers who have a competitive relationship with TB&C Outsert Mexico, or engage in conduct that restricts competition or hinders fair competition.

If competing companies participate in trade shows, seminars, industry associations or alliances, or standards-setting groups, TB&C Outsert Mexico Members must be aware of their behavior when interacting with such companies and avoid giving the public impression that TB&C Outsert Mexico is reaching an agreement with competitors; In particular, a TB&C Outsert Mexico Member shall under no circumstances discuss sensitive information with competitors regarding prices, terms of sale, regions, customers, competitive offers, product lines, services provided, quantities, costs, profits, market shares, salaries, and employment processes. If meetings involving TB&C Outsert Mexico Members involve any of the above topics, TB&C Outsert Mexico Members will, if possible, immediately raise an objection, make a record of the objection, and leave the meeting.

If a TB&C Outsert Mexico Member finds themselves, colleagues, or competing companies in violation of any requirement of competition law, the Fair Trade Act, or the antitrust laws of different nations, the TB&C Outsert Mexico Member will immediately report to the head of the unit to take appropriate countermeasures. When a TB&C Outsert Mexico Member violates fair trade laws and regulations due to their own conduct, the TB&C Outsert Mexico Member shall be legally liable and shall compensate TB&C Outsert Mexico for any damages incurred as a result.

Article 9. Trade Secrets, Intellectual Property, and Confidential Information

"Confidential Information" refers to data and information, directly or indirectly, received, contacted, recognized, formed, created, or developed by TB&C Outsert Mexico Members during the period of employment due to the use of TB&C Outsert

Mexico equipment, technology, or resources or position, or those marked with the text "Confidential" or other similar texts and declared as confidential, regardless of whether such declaration is made in writing, whether it is complete, or whether it can be applied for or registered for patent or other intellectual property rights. For example:

Data or information on production, marketing, procurement, pricing, business, finance, and personal matters; data on the requirements of existing and potential customers, as well as TB&C Outsert Mexico employees, customers, suppliers, and distributors; and other data related to TB&C Outsert Mexico's activities and operating methods.

Product formula, design, and all related documents.

Findings, concepts, and ideas, such as research and development plans, procedures, formulas, creations, and equipment or knowledge, technologies, technical knowledge, designs, diagrams, and instructions.

Other matters or data related to the operational or other activities of TB&C Outsert Mexico that persons generally engaged in similar businesses or activities may not recognize.

All ideas derived from contacting or recognizing all of the above data or information.

Other trade secrets prescribed by Mexican regulations.

Members of TB&C Outsert Mexico shall keep TB&C Outsert Mexico's confidential information confidential and shall not deliver, report, transfer, or disclose it to third parties by any means or announce it to the public without receiving prior written consent from TB&C Outsert Mexico or without duly complying with the duties of TB&C Outsert Mexico Members, and shall not use or utilize such information for themselves or for third parties. This provision remains effective after termination of employment.

All TB&C Outsert Mexico Members must take appropriate protective measures, including those described below, for trade secrets and confidential information known to them or in their care through their employment with TB&C Outsert Mexico:

Have a confidentiality agreement signed before disclosing any trade secrets or confidential information to a third party with authorization, and mark

"Confidential" or use other text markings with similar meaning on confidential data.

Faithfully observe the terms of the employment contract and the relevant requirements of the Company's Delta Procedures for Trade Secrets and Keys and Confidential Information Protection Management, and the Global Information Security Policies.

Take necessary and reasonable protective measures to prevent unauthorized persons from accessing such trade secrets or confidential information.

Trade secrets or confidential information shall only be disclosed to other members of TB&C Outsert Mexico who are required to know such information.

Without the written authorization of the former employer of TB&C Outsert Mexico Members or other parties, when TB&C Outsert Mexico Members perform their duties at TB&C Outsert Mexico, TB&C Outsert Mexico Members shall not cite or use any confidential information belonging to the former employer of TB&C Outsert Mexico Members or other parties. In addition, TB&C Outsert Mexico Members guarantee that they will not disclose confidential information from other parties to TB&C Outsert Mexico or any third party.

For TB&C Outsert Mexico's confidentiality obligations to third parties, TB&C Outsert Mexico Members also agree to assume obligations equivalent to those of TB&C Outsert Mexico. Members of TB&C Outsert Mexico shall exercise the utmost care due to the obligations and protection of trade secrets or confidential information of third parties to avoid issues of non-compliance. This provision remains effective after termination of employment.

With respect to information (whether confidential or not) of TB&C Outsert Mexico or third parties with whom TB&C Outsert Mexico Members have business relationships during their employment, TB&C Outsert Mexico Members shall return such information to TB&C Outsert Mexico upon departure and shall not destroy, alter, or retain such information.

Except for TB&C Outsert Mexico or the owner of the confidential information who publicly discloses such confidential information, the above confidentiality obligation does not end when a TB&C Outsert Mexico Member leaves their job.

Members of TB&C Outsert Mexico may only search for and store information required for their work within the scope of their duties, and must manage relevant information securely in accordance with the requirements of TB&C Outsert Mexico's file management within its period of validity.

TB&C Outsert Mexico Members shall use the TB&C Outsert Mexico trademark, company name, trade name, logo, or slogan (collectively, the "TB&C Outsert Mexico Trademarks") in accordance with the relevant TB&C Outsert Mexico regulations. Without the consent of TB&C Outsert Mexico, TB&C Outsert Mexico Members may not use the TB&C Outsert Mexico Trademarks on products or services that are not TB&C Outsert Mexico's, or for their own interests, or authorize others to use the TB&C Outsert Mexico Trademarks. Members of TB&C Outsert Mexico may not use trademarks that are not legally authorized on TB&C Outsert Mexico products or services.

Members of TB&C Outsert Mexico members may not, in person or through others, propose objections, cancellations, or arguments in favor of the effectiveness of TB&C Outsert Mexico's trademarks in any country, or, in person or through others, use, request, or register any trademark or company name equivalent or similar to TB&C Outsert Mexico's trademarks on any product or service in any country.

Members of TB&C Outsert Mexico must comply with intellectual property laws and Delta's Patent Management Procedures and other intellectual property requirements of TB&C Outsert Mexico, including relevant regulations and standard procedures for application, litigation, and asset protection.

Members of TB&C Outsert Mexico are prohibited from obtaining trade secrets or confidential information from others through espionage, theft, coercion, seduction, or other unlawful means, or in any way stealing, plagiarizing, or taking possession of documents, works, research reports, patents, proprietary technology, design drawings, or other technological findings from others that result in the infringement of the intellectual property rights of others.

All inventions, creations, technological discoveries, trade secrets, and other intellectual property conceived or generated by TB&C Outsert Mexico members during their employment with the Company and using Company resources belong to TB&C Outsert Mexico. TB&C Outsert Mexico may apply for intellectual property rights; TB&C Outsert Mexico members must provide full assistance and cooperation in related proceedings.

Members of TB&C Outsert Mexico shall not attempt to access the networks, data, other accounts, or computer systems of others through hacking, password extraction, password theft, or any other means, nor shall they use unlicensed software.

TB&C Outsert Mexico members are responsible for complying with the Copyright Act or regulations related to copyright and shall refrain from copying, installing, or using unlicensed software or work in the performance of their own assignments or those of other TB&C Outsert Mexico members.

Unless they have the consent or authorization of the copyright holder, TB&C Outsert Mexico members may not, at their own discretion, reproduce, alter, reprint, adapt, extract, reverse engineer, or engage in other activities that infringe on the copyright of the work of others in whole or in part.

When publishing, posting, or making public news, information (including information on cooperation plans, strategic alliances, investment relationships, competition strategies with others), products, or documents of TB&C Outsert Mexico, TB&C Outsert Mexico Members shall obtain the prior consent of the head of the relevant departments and ensure that the disclosure, publication, or release of such technology-related news, information, products, or documents will not adversely affect the rights and/or interests of TB&C Outsert Mexico or infringe on the trade secrets of TB&C Outsert Mexico.

Members of TB&C Outsert Mexico shall not make false statements or disseminate false information that could tarnish the good name or business reputation of TB&C Outsert Mexico, nor shall they make any false statements or disseminate false information that would tarnish the names of others, in the performance of their duties.

Article 10. Respecting personal privacy

TB&C Outsert Mexico collects various types of personal information from TB&C Outsert Mexico members in accordance with the law, including personal identity verification information that TB&C Outsert Mexico members must provide or that TB&C Outsert Mexico processes for transactions, services, inquiries, or requests. The personal information collected and processed by TB&C Outsert Mexico may be used to comply with legal requirements or to ensure effective business operations (such as processing matters requested by TB&C Outsert Mexico members, maintaining the relationship between TB&C Outsert Mexico members and TB&C Outsert Mexico members, helping TB&C Outsert Mexico maintain and improve the

operation and quality of TB&C Outsert Mexico's service, and any other use prescribed when collecting personal information).

TB&C Outsert Mexico may share the personal information of TB&C Outsert Mexico Members with authorized personnel in connection with the above purposes. TB&C Outsert Mexico may also disclose personal information of TB&C Outsert Mexico Members to external providers (in particular, allowing providers to perform certain website services for TB&C Outsert Mexico, such as web hosting or maintenance services). In principle, TB&C Outsert Mexico will not disclose this type of personal information to any third party, with the exception that TB&C Outsert Mexico will be required to disclose this type of personal information when it believes that laws/regulations require it or to comply with the requirements of laws/regulations, including: (1) to comply with the requirements of legal or government procedures; (2) to prevent, investigate, or prosecute criminal offenses or attacks related to the integrity of the TB&C Outsert Mexico website or network technology; (3) to protect the rights, property, or safety of TB&C Outsert Mexico, website users, or the public. TB&C Outsert Mexico is a multinational corporation with offices, affiliated companies, and suppliers in different jurisdictions. The protection of personal information during international transmission will be ensured through contracts, internal codes of conduct, or other protection mechanisms.

TB&C Outsert Mexico will retain the personal information of TB&C Outsert Mexico Members within the period permitted by law and for no longer than necessary to collect or process personal information. In addition, TB&C Outsert Mexico may delete such personal information in the following circumstances: (1) when the personal information is not necessary for the original purposes of collection or processing; (2) when there is no legal basis or legitimate reason for continued processing; (3) when it is to comply with legal obligations. TB&C Outsert Mexico will respect the rights of TB&C Outsert Mexico Members to delete and review personal information and consult with others within the scope permitted by law.

Article 11. Diversity, Fair Employment Opportunity, and Respect

TB&C Outsert Mexico provides equal employment opportunities without discrimination based on ethnicity, nationality, region or social class, origin, lineage, religion, disability, gender, sexual orientation, pregnancy, family responsibilities, marital status, group membership, political affiliation, age, or other status protected by local laws or the laws of other countries.

TB&C Outsert Mexico is committed to employing qualified individuals with disabilities or who are vulnerable, in order to establish a diverse environment that makes all members of TB&C Outsert Mexico feel comfortable, inclusive, and treated equally.

To ensure that all qualified personnel have the opportunity to develop at TB&C Outsert Mexico, TB&C Outsert Mexico employs TB&C Outsert Mexico members through public employment channels.

Article 12. Prohibition of Discrimination and Harassment

Members of TB&C Outsert Mexico shall perform their duties with respect and shall not resort to violence or other illegal conduct in connection with their duties.

Harassment includes hurting others or affecting their job performance through behavior, language, and written texts, or making them feel scared and upset, or establishing an intimidating, hostile, or aggressive work environment.

Members of TB&C Outsert Mexico shall not take advantage of the business to engage in inappropriate relationships with customers, suppliers, partners, or other members of TB&C Outsert Mexico, nor shall they engage in harassment (including sexual harassment), discrimination (including discrimination based on race, gender, disability, or religion), theft, threats, or other unlawful conduct.

Article 13. Environment, health, and safety of work facilities

TB&C Outsert Mexico attaches great importance to the health and safety of employees and has established procedures to ensure that the work environment complies with the standards required by all relevant regulations and to ensure the safety of employees at work.

Members of TB&C Outsert Mexico shall observe and comply with health and safety laws and regulations at company facilities. In addition, members of TB&C Outsert Mexico shall comply with the health and safety requirements and practices of third-party locations. Members of TB&C Outsert Mexico must also comply with the health and safety requirements of customers or when working at their facilities or locations. When customers, suppliers, partners, contractors, or third parties visit the TB&C Outsert Mexico location, members of TB&C Outsert Mexico must explain the applicable health and safety requirements to them.

If there is suspicion regarding the following circumstances in the workplace or in the marketplace, TB&C Outsert Mexico members must immediately report to their direct supervisor and health and safety officers:

Being asked to perform unsafe work.

Being asked to participate in work for which they have never received training, and which could cause harm to themselves or others.

Finding others participating in unsafe work.

Unsafe vehicles, operating equipment, or work premises.

Injuries, illnesses, or emergencies occurring on the job site, including false alarms.

Other health and safety issues.

Article 14. Use of company resources

TB&C Outsert Mexico provides work premises, furniture, stationery, office equipment, and information technology resources to TB&C Outsert Mexico members to assist TB&C Outsert Mexico members in their work. TB&C Outsert Mexico members shall properly manage, carefully use, and maintain such resources, and shall prevent loss, damage, waste, misappropriation, or illegal use of such resources.

TB&C Outsert Mexico members shall make the best use of TB&C Outsert Mexico resources to maximize the interests of TB&C Outsert Mexico. Unless permitted by TB&C Outsert Mexico, TB&C Outsert Mexico members may not use TB&C Outsert Mexico resources to engage in conduct irrelevant to the business or violate the interests of TB&C Outsert Mexico.

Members of TB&C Outsert Mexico are required to ensure the accuracy and integrity of the information and records (including account books, receipts, records, entries, capital, and assets) that they possess, collect, use, or manage themselves, and may allow TB&C Outsert Mexico's transactions and business dealings to be reflected accurately and appropriately in accordance with relevant accounting standards and codes of conduct.

TB&C Outsert Mexico will not allow the existence of undisclosed or unrecorded capital or assets, and it is prohibited to prepare false or misleading statements or records in the records, entries, financial statements, or other documents, or to intend to conceal or disguise the actual circumstances of the Company's transaction. TB&C Outsert Mexico Members shall refrain from adding any information intended to conceal, mislead, or disguise financial or non-financial results, or actual balances in the Company's books of account or records.

In the event of quality defects or recalls of TB&C Outsert Mexico products that have exceeded the scope of the general warranty or return material authorization (RMA) with a significant impact, TB&C Outsert Mexico members shall immediately notify the local legal affairs department and sign or negotiate settlement agreements, or agree with customers or pay compensation or discounts to customers, or reach compensation or settlement agreements with a third party (such as the supplier) after receiving consent from the legal affairs department.

When TB&C Outsert Mexico Members participate in any contractual negotiations on behalf of TB&C Outsert Mexico, TB&C Outsert Mexico Members shall ensure that they understand and observe TB&C Outsert Mexico's signature authorization regulations and relevant policies, and shall only conduct negotiations within the authorization and commercial scope of the member granted by TB&C Outsert Mexico, and the member shall also obtain all required approvals.

Article 15. Compliance with Environmental Protection Standards

TB&C Outsert Mexico members must understand Delta's mission of "Providing innovative, clean, and energy-efficient solutions for a better tomorrow" and related policies, and comply with laws/regulations and Company rules, receive related training, and implement product design or plant operation in coordination with relevant internal management systems.

Upon discovering problems during work that constitute a violation of environmental regulations, or if there are suspicions of such violations, TB&C Outsert Mexico members must proactively reflect the problem to their direct superior or relevant units. TB&C Outsert Mexico members must also offer opinions or ideas for the Company's reference.

TB&C Outsert Mexico members shall promote ethical policies and practices among the TB&C Outsert Mexico supply chain or other TB&C Outsert Mexico stakeholders

and shall communicate such matters periodically to make continuous improvements and achieve optimal results.

Article 16. Monitoring

The company will implement control and verification mechanisms: - Internal audits: periodic review of personnel files, contracts, and labor practices. - Staff interviews: conducted confidentially to identify potential risks. - Supplier review: requiring business partners to comply with this policy through contractual clauses and evaluations. - Compliance reports: preparation of annual reports for management.

Article 17. Training, dissemination, discipline, and reporting channels

TB&C Outsert Mexico will disseminate its business integrity policy in internal rules, annual reports, the Company's website, and other marketing materials and, where appropriate, in activities open to the public to ensure that suppliers, customers, or any other third party related to TB&C Outsert Mexico's business fully understand TB&C Outsert Mexico's business integrity policy and its rules.

Delta Group will provide education and training for the implementation of the Code, enabling all members of TB&C Outsert Mexico to understand the Code. Delta Group will provide education and training to all employees upon joining the company and will conduct refresher training each year. Employees who do not pass the test must receive training and retake the test in three months, repeating the process until they pass the test. Test results will be used as a reference in reviewing the performance of TB&C Outsert Mexico members.

TB&C Outsert Mexico and its members (employees, suppliers, or other relevant parties), upon discovering or receiving reports of dishonest conduct, violations of relevant laws, or this code of conduct by TB&C Outsert Mexico members, shall follow the procedure outlined in the Whistleblowing Policy PO-RHU-009 to file a report or complaint. Upon receiving such a report or complaint, each company must investigate the relevant facts, and the persons involved must cooperate with the investigation and provide relevant information. If it is proven and confirmed that any TB&C Outsert Mexico Member has violated laws/regulations or the Code, TB&C Outsert Mexico may, in view of the seriousness of the violation, impose one or more disciplinary actions as described below and in accordance with applicable local labor

rules, and may hold the offending employee liable in accordance with the federal criminal code and federal civil code.

Issue a warning as a reprimand and request that such misconduct cease immediately.

Require the offending employee to undergo training and retake the Code test.

Record a warning or demerit against the offending employee.

Deduct the performance bonus or employee bonus, demotion, or dismissal from employment.

If the violation is of significant severity, TB&C Outsert Mexico may terminate the employment contract in accordance with the labor laws of each region and the provisions of the employment contract.

If the direct supervisor of the offending employee is lax in supervision or was aware of the violation but decided to cover up for the offender or not report the matter, the supervisor, in view of the seriousness of the situation, will be subject to a warning, demerit, or dismissal from employment.

All TB&C Outsert Mexico members are required to report the matter to any of the following persons/units below and follow the procedure outlined in the Reporting Policy PO-RHU-009. If the local authority is unable to respond to the complaint, the case will be escalated to the Delta Whistleblowing System Management Measures Committee in each region when they discover that another TB&C Outsert Mexico member may be involved in activities that violate the law or the Code.

Email and reporting channels for whistleblowers		
Scope of application	Receiving authority / Scope of acceptance	Mailbox
Incident reports from director or senior executive (note)	Audit Committee	AC885@deltaww.com
Reporting incidents of fraud, corruption, or bribery	Corporate Ethics Management Committee	885@deltaww.com

Reporting other violations of the Code of Conduct by employees	Taiwan	HR885@deltaww.com
	China	HR885.CN@deltaww.com
	Americas	HR885.DAL@deltaww.com
	EMEA	HR885.EMEA@deltaww.com
	MAR	HR885.SEA@deltaww.com
	NEA	HR885.NEA@deltaww.com
	India	HR885.DIN@deltaww.com

Note: The term "senior executive" referred to herein is defined within the scope of the "Organizational Management Regulations," which encompass the following positions: Delta President, Vice President, Chief Executive Officer, and Chief Operating Officer.

Investigation and Confidentiality:

TB&C Outsert Mexico Members or external parties must specify the reporting party's information in the cover letter when reflecting or reporting another member's violation. You may choose to remain anonymous, but you are encouraged to provide your name for communication and investigation purposes. The unit in charge of the complaint will exercise strict confidentiality with respect to the aforementioned information, and only when required by the investigation may it disclose such information to designated personnel, and will take reasonable preventive and protective measures to prevent the reporting party from suffering retaliation or inappropriate treatment.

Article 18. Effective Date

This policy shall enter into force on June 30, 2025.

Article 19. Release

The current version of the Code of Conduct, as well as all provisions and obligations, have been reviewed and approved by the management of TB&C Outsert Mexico.

Puebla, June 2025



Timo Arnold
COO

Article 20. Edition history

The first edition was in 2010.

The first amendment was in 2012.

The second amendment was in June 2019. Amendment 2.1 was in August 2019.

Amendment 2.2 was in April 2020.

Amendment 2.3 was in August 2020.

The third amendment was in June 2022.

The fourth amendment was in September 2023.

The fifth amendment was in June 2025.