



TREVINO

CORPORATE POLICIES

Carr. Monterrey-Monclova km 17.5
El Carmen, N. L. México C.P. 66550
Ph: +52 (81) 8154-5400

trevinoleather.com
comunicacion@leathermex.com

Empresa
Sustentable
Responsable





TREVINO

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Quality Policy

Process leather and synthetic material products that completely fulfill each customer's expectations of quality, profitability and delivery.

Meeting the applicable requirements, the quality goals and the strategic management.

Working everyday towards the reduction of risks and the continuous improvement for the Quality Management System.



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Environmental Policy

Curtidos Treviño S.A. de C.V. is a company devoted to the processing of leather and automotive components, and it is committed to the environment protection based in the following fundamental principles:

- Meet the applicable legal requirements as well as other requirements that Curtidos Treviño S.A. de C.V. approves;
- Consider the nature, magnitude and environmental impact of the activities, products and services, as well as apply continuous improvement methods, with the purpose of reducing, mitigating and/or avoiding pollution, and improve the environment development;
- Promote among our internal and/or subcontracted staff as well as among our providers the good use and exploitation of the resources, applying and complying with our Environmental Management System;

These principles constitute the reference framework for setting environmental objectives of our environmental management system.



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Record retention policy

The process owners are responsible for managing and approving the required modifications to the document master list. With the purpose of preventing risks to the preservation and safety of documents, the management of Curtidos Treviño S.A. de C.V. will put the documents in the dead file to ensure compliance with the requirements described in the AC02 procedure.

The Government, legal and customer's requirements will be stored by the personnel responsible for managing this information.



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Laboratory Policy

The management of the **Laboratory of Curtidos Treviño S.A de C.V.** is committed to offer a coherent operation in the test area to create high indexes of satisfaction among our customers, by meeting the requirements of ISO/IEC 17025 2017 standard while we keep committed to impartiality and confidentiality. In order to achieve this purpose, our staff keeps training continuously with the purpose of improving competition through evaluation programs. The latter is with the objective of creating services that meet the national and international standards.

The laboratory staff is committed to the development and implementation of the management system as well as to the continuous improvement of its efficacy.



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Record Retention Policy

In CURTIDOS TREVIÑO S.A. DE C.V., both the workplace violence prevention and the promotion of a favorable organization environment is a priority in order to have a sustainable organization that meets the regulatory requirements as well as our customers' requirements.

It is the obligation of supervisors, managers and directors to apply this policy. We neither tolerate work violence acts nor incidents that arouse psychosocial risk factors or actions against the favorable organization environment.

It may be filed an anonymous concern report, which neither allows retaliation nor abusive claims or unfounded claims and guarantees.

We respect the exercise of rights of our staff since it is aimed at observing their beliefs or at satisfying their needs related to race, sex, religion, ethnicity or age or any other condition that may raise any kind of discrimination. We create participation and consultation spaces, taking into account the ideas of our workers and employees.



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Anti-corruption Policy

Introduction

Curtidos Treviño S.A. de C.V. competes in the market loyally and may in no case admit any malicious or misleading behavior. Compliance with this policy will prevent both the collaborators and the company from corruptions risks and their possible legal consequences.

Definitions

- **Corruption:** misuse of power for someone's own profit.
- **Conflict of interest:** This happens when a person or entity has personnel, financial or professional interests, which may influence his/its impartiality and objectivity to make decisions in his/its role.
- **Bribery:** Anything of value that is offered, delivered and/or received by a position of influence as a payment, offer, promise or authorization so that this person makes an lucrative or illicit act.
- **Ethics committee:** Group of collaborators, which is trained and has expertise in different areas, and that holds meetings to research, solve and promote business ethics issues.
- **Donation:** amount of money or contribution in kind, which is granted for free, with the purpose of pursuing a specific goal. Donation uses to be a support for the community development, has charitable purposes or covers human basic needs.
- **Travel expenses:** the allocation of money or resources granted to a person to cover the travel expenses related to his job or official duties.
- **Present:** This concept refers to cash, contributions in kind (in a widely sense), cash equivalent products (electronic wallets), loans, recognitions, food and beverages, trips, entertainment (parties, artistic, sport or ludic events), airline tickets, car loans or other kind of loans, discounts, wine, clothes, jewelry, mobile phones (or any other electronic device), employment promotion, promises.



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- **Compliance official:** Collaborator of the company, who, in addition to his regular functions, is the responsible for performing the investigations of the potential corruption cases that may be identified.
- **Sponsorship:** This is an agreement through which a company or individual helps to complete an event or to develop a project or person in exchange for: visibility, promotion or commercial benefits. This support may be financial but can also include material resources, services or promotion in communication media.

Scope

This policy is applicable to all collaborators of Treviño Leather; the latter may be in compliance with the current law of each of the countries where they develop their activities of: production, distribution, marketing and representation.

Objectives:

- Procure a professional, ethic and responsible behavior of all the collaborators of Treviño Leather in the development of all the job activities performed in any place in the world.
- We are committed to prevent from bribery in our relationships with our interested parties.
- Training will be provided to the 100% of the trustworthy partners from here to 2026 year, in topics related to bribery.
- All the potential corruption cases that may be identified will be researched by the compliance officer in order to attend the alleged breaches according to the document "Social Responsibility and Ethics Code" of the company.
- It will be ensured that the 100% of the partners in Treviño Leather will know the document "Social Responsibility and Ethics Code" and the current policy.

Referenced documents

Social Responsibility and Code of Conduct CT, Code of Ethics for Providers, Internal work regulations, 12 WRAP Principles.



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Guidelines

1. General Principles. All activities of our collaborators with any of our interested parties may be governed by the ethic, transparency and integrity and will be according to the company policies and the applicable legal framework.

2. Use of the information. It is banned to use confidential information, which may be accessed due to the assigned duties, for the personal benefit and against third parties.

It is prohibited to take, destroy, hide or misuse the documents or information that may be in your custody due to your job's functions

The document and procedure falsification is forbidden.

3. Purchases. It will be only allowed to buy from people, companies, associations, foundations or other organizations when there is no relation or conflict of interest between Treviño Leather and the business partner, always respecting the applicable policies, procedures and codes.

4. Presents, foods, courtesies, trips and entertainment. As a general rule, the collaborators of Treviño Leather shall not give presents (refer to definition) to government officials or collaborators of business partners for favors.

Inside the company, it is strictly forbidden that the collaborators take presents of any kind. If any interest group wants to show affection, it is exhorted to grant a donation according to its possibilities to the Oportunidades el Carmen Civil Association at the following account: Banorte Clabe 072580012462896220. Then, it shall send proof of payment to the following e-mail address: smc@leathermex.com.

5.- Recruitment. The company recruitment shall be according to the Recruitment and Selection Policy as well as to the Family Policy.

6.- Donations and sponsorships granting. Both donations and sponsorships should be allowed only when there is not a real or alleged relationship between Treviño Leather and the counterpart. The latter donations and sponsorships will be performed if it is allowed by Law, and if there is a justification of business or



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that there is duly documented, if the destination of the donation/sponsorship can be audited.

7.- Trips and Travel expense. It is strictly forbidden for the collaborators to require from the company trips and/or travel expenses, as well as to perform personal activities or other activities not related to the business and to submit fake expenses documents.

Formal review mechanism

Compliance with this policy will be granted through the internal intervention of both the ethics committee and the compliance official of the company.

Disciplinary measures

The collaborators that breach this policy may be subject to the disciplinary measures in terms of our guidelines of sanctions. Similarly, the company may make a complaint before the pertinent authorities. Therefore, the collaborator may be exposed to civil and criminal responsibilities.

Responsibilities

Directorship

Ensure the promotion and training of the collaborators in anti-bribery related topics. Act as a support to the ethics committee for the investigations and deliberations. Allocate resources for the compliance with this policy.

Management

Procure the promotion and training of our collaborators in anti-bribery related topics. Ensure the diffusion of this policy among all the collaborators dependent on the management. Report potential corruption and bribery cases as well as conflicts of interest inside the company. Motivate the staff to make the pertinent complaints.

Compliance Officer

Investigate all the potential bribery cases that may be identified. Present the proofs or elements that contribute to solve the investigations.



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Ethics Committee

Investigate all the potential bribery cases that may be identified. Hold a meeting when required to deliberate about the identified cases. It shall present the results to the top management.

Policy update

Communicate the changes in the policy, ensuring that the communication media of the company is updated to the latest available version.



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Privacy Notice Policy

In Trevino Leather, we are committed to manage the personal data obtained from our staff, customers and providers, applying the strictest security measures that guarantee the confidentiality.

The personal information shall be exclusively used to track the comments, consultations, complaints and claims that you presented in relation to our products and services, keep the statistical and managerial controls, and when applicable, for publicity and commercial research purposes.



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Privacy Notice Policy

Introduction

Curtidos Treviño S.A. de C.V. recognizes its role in the society, and it undertakes, through this policy, to safeguard the internationally recognized human rights.

Definitions

- **Human rights:** set of prerogatives sustained in the dignity, whose effective realization is indispensable for the comprehensive development of the person. The human rights are inherent to all the human beings, without any distinction of nationality, place of residence, sex, national or ethnic origin, color, religion, language or any other condition. We all have the same human rights, without any discrimination. These rights are interrelated, interdependent and indivisible.
- **Ethics Committee:** group of collaborators with training and expertise in different areas that hold meetings for investigating, solving and promoting business ethics issues.
- **Compliance Official:** Collaborator of the company, who in addition to his usual functions, is entitled to perform the investigations of the potential bribery cases that may be identified.

Scope

This policy is applicable to all the groups of interest of Treviño Leather, regardless the countries where the following activities are developed: production, distribution, marketing and representation.

Goals

- The managers and Human Resources and Safety staff will be completely trained (100%) by the year 2026.



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- All potential cases of breach of Human Resources shall be investigated by the compliance official in order to attend the alleged violations according to the company document named “Social Responsibility and Code of Ethics”.
- It will be guaranteed that the collaborators of Treviño Leather completely acknowledge (100%) the document named “Social Responsibility and Code of Ethics” and the current policy through the execution of such documents.

Background documents

Social Responsibility and Code of Conduct CT, Code of Ethics for Providers, Internal Work Regulations, 12 WRAP Principles.

Guidelines

THE GENERAL ASSEMBLY affirms this UNIVERSAL DECLARATION OF HUMAN RIGHTS, as a common ideal that all towns and nations should pursue with the objective that both individuals and institutions be inspired by it and promote, through training and education, the respect of these rights and freedoms. Additionally, it shall ensure, through progressive measures of national and international nature, their universal and effective recognition and application both among the member states and among the territories under their jurisdiction, thus, Trevino Leather is committed to comply with them and promote them as an important practice among all their groups of interest.

Article 1. All human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood.

Article 2. Everyone is entitled to all the rights and freedoms set forth in this Declaration, without distinction of any kind, such as race, color, sex, language, religion, political or other opinion, national or social origin, property, birth or other status. Furthermore, no distinction shall be made on the basis of the political, jurisdictional or international status of the country or territory to which a person belongs, whether it is independent, trust, non-self-governing or under any other limitation of sovereignty.



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Article 3. Everyone has the right to life, liberty and security of person.

Article 4. No one shall be held in slavery or servitude; slavery and the slave trade shall be prohibited in all their forms.

Article 5. No one shall be subjected to torture or to cruel, inhuman or degrading treatment or punishment.

Article 6. Everyone has the right to recognition everywhere as a person before the law.

Article 7. All are equal before the law and are entitled without any discrimination to equal protection of the law. All are entitled to equal protection against any discrimination in violation of this Declaration and against any incitement to such discrimination.

Article 8. Everyone has the right to an effective remedy by the competent national tribunals for acts violating the fundamental rights granted him by the constitution or by law.

Article 9. No one shall be subjected to arbitrary arrest, detention or exile.

Article 10. Everyone is entitled in full equality to a fair and public hearing by an independent and impartial tribunal, in the determination of his rights and obligations and of any criminal charge against him.

Article 11.

1. Everyone charged with a penal offence has the right to be presumed innocent until proved guilty according to law in a public trial at which he has had all the guarantees necessary for his defense.
2. No one shall be held guilty of any penal offence on account of any act or omission which did not constitute a penal offence, under national or international law, at the time when it was committed. Nor shall a heavier penalty be imposed than the one that was applicable at the time the penal offence was committed.



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Article 12. No one shall be subjected to arbitrary interference with his privacy, family, home or correspondence, nor to attacks upon his honor and reputation. Everyone has the right to the protection of the law against such interference or attacks.

Article 13.

1. Everyone has the right to freedom of movement and residence within the borders of each state.
2. Everyone has the right to leave any country, including his own, and to return to his country.

Article 14.

1. Everyone has the right to seek and to enjoy in other countries asylum from persecution.
2. This right may not be invoked in the case of prosecutions genuinely arising from non-political crimes or from acts contrary to the purposes and principles of the United Nations.

Article 15.

1. Everyone has the right to a nationality.
2. No one shall be arbitrarily deprived of his nationality nor denied the right to change his nationality.

Article 16.

1. Men and women of full age, without any limitation due to race, nationality or religion, have the right to marry and to found a family. They are entitled to equal rights as to marriage, during marriage and at its dissolution
2. Marriage shall be entered into only with the free and full consent of the intending spouses.
3. The family is the natural and fundamental group unit of society and is entitled to protection by society and the State.

Article 17.

1. Everyone has the right to own property alone as well as in association with others.
2. No one shall be arbitrarily deprived of his property.



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Article 18. Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or private, to manifest his religion or belief in teaching, practice, worship and observance.

Article 19. Everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media and regardless of frontiers.

Article 20.

Everyone has the right to freedom of peaceful assembly and association.
No one may be compelled to belong to an association

Article 21.

Everyone has the right to take part in the government of his country, directly or through freely chosen representatives. Everyone has the right of equal access to public service in his country. The will of the people shall be the basis of the authority of government; this shall be expressed in periodic and genuine elections which shall be seen by universal and equal suffrage and shall be held by secret vote or by equivalent free voting procedures.

Article 22.

Everyone, as a member of society, has the right to social security and is entitled to realization, through national effort and international co-operation and in accordance with the organization and resources of each State, of the economic, social and cultural rights indispensable for his dignity and the free development of his personality.

Article 23.

1. Everyone has the right to work, to free choice of employment, to just and favorable conditions of work and to protection against unemployment.
2. Everyone, without any discrimination, has the right to equal pay for equal work.



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3. Everyone who works has the right to just and favorable remuneration ensuring for himself and his family an existence worthy of human dignity, and supplemented, if necessary, by other means of social protection.
4. Everyone has the right to form and to join trade unions for the protection of his interests.

Article 24.

Everyone has the right to rest and leisure, including reasonable limitation of working hours and periodic holidays with pay.

Article 25.

1. Everyone has the right to a standard of living adequate for the health and well-being of himself and of his family, including food, clothing, housing and medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his control.
2. Motherhood and childhood are entitled to special care and assistance. All children, whether born in or out of wedlock, shall enjoy the same social protection.

Article 26.

1. Everyone has the right to education. Education shall be free, at least in the elementary and fundamental stages. Elementary education shall be compulsory. Technical and professional education shall be made generally available and higher education shall be equally accessible to all on the basis of merit.
2. Education shall be directed to the full development of the human personality and to the strengthening of respect for human rights and fundamental freedoms. It shall promote understanding, tolerance and friendship among all nations, racial or religious groups, and shall further the activities of the United Nations for the maintenance of peace.
3. Parents have a prior right to choose the kind of education that shall be given to their children.



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Article 27.

1. Everyone has the right freely to participate in the cultural life of the community, to enjoy the arts and to share in scientific advancement and its benefits.
2. Everyone has the right to the protection of the moral and material interests resulting from any scientific, literary or artistic production of which he is the author.

Article 28. Everyone is entitled to a social and international order in which the rights and freedoms set forth in this Declaration can be fully realized.

Article 29.

1. Everyone has duties to the community in which alone the free and full development of his personality is possible.
2. In the exercise of his rights and freedoms, everyone shall be subject only to such limitations as are determined by law solely for the purpose of securing due recognition and respect for the rights and freedoms of others and of meeting the just requirements of morality, public order and the general welfare in a democratic society.
3. These rights and freedoms may in no case be exercised contrary to the purposes and principles of the United Nations.

Article 30. Nothing in this Declaration may be interpreted as implying for any State, group or person any right to engage in any activity or to perform any act aimed at the destruction of any of the rights and freedoms set forth herein.

Revision Formal Mechanism

Compliance with this policy will be ensured through the internal intervention of both the ethics committee and the compliance official of the company.

Disciplinary measures

The collaborators that breach this policy shall be subject to disciplinary measures in terms of our guidelines of sanctions. Additionally, the company may make a complaint before the pertinent authorities. Therefore, the collaborator may be exposed to civil and criminal responsibilities.



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Responsibilities

Directorship

Procure the promotion and training of the collaborators in Human Rights issues. Act as a support to the ethics committee for the investigations and deliberations. Allocate resources to comply with this policy.

Management

Procure the promotion.

Procure the collaborators' promotion and training in Human Rights issues.

Make sure that this policy is acknowledged by all the collaborators at their charge.

Report potential violations of Human Rights. Motivate the personnel to make the pertinent complaints.



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Compliance Official

Investigate all potential violations of Human Rights that may be identified. Present the tests or elements that contribute in the resolution of the investigations.

Ethics Committee

Investigate all potential violations of Human Rights that may be identified. Hold meetings whenever required to deliberate on the identified cases. It shall present the results to the top management.

Policy Update

Inform the changes in the policy, ensuring that the communication media of the company is updated to the latest available version.



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Dividend Policy

Our dividend policy consists of the distribution of the distributable income percentage each year. Distributable income is the income (loss) before the annual income taxes.

Therefore, the Board of Directors shall determine every year the dividend payable in each tax year, and it will be submitted for the approval of the pertinent General Assembly of Shareholders. The latter shall decide not to pay any dividend in a specific tax year. As a result of the above, dividends may not be paid some years, but an important part of the profit sharing may be distributed as dividends in other years.



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Work Welfare Policy

In Trevino Leather we contribute to improve the quality of life of all our collaborators, providers and partners, providing conditions focused on their well-being as a reference of their lifestyle. Welfare is a state of personal satisfaction, comfort and convenience that either jointly or separately considers as positive and/or adequate aspects such as:

Personal Development. – freedom of worship, equality, ethics, honesty, values.

Work. - Motivation, recognition, goals, productivity, pleasure for the daily activities.

Financial. - Plan the future, life insurance, medical expenses, savings, allowance, administer needs, safety increase.

Health and Safety. - Exercise, nutrition, rest, healthful spaces, mental health, confidence, good health and energy to comply with the daily changes.

Social. – Relations among collaborators, support from the boss, emotional intelligence, work environment, supportive relationships.

Community. – good image of the company, harmony with the community, support to different causes/volunteerism, social responsibility, enjoy the place where you live, feeling secure and proud of the place where you belong to.

Treviño Leather recognizes that our employees' welfare is a key issue. Therefore, we work from different spheres, such as our revision of wages and salaries, benefit schedule, health and safety program, emotional salary, facilities and psychosocial support program, among others, in order to achieve the greatest benefit for everybody.



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Remuneration Policy

Introduction

Curtidos Treviño S.A. de C.V. acknowledges that a salary that allows the people to live in dignity is basic to create a fairer and more equitable society. Therefore, in addition to offer job positions, its commitment is to offer dignified salaries that allow improving its collaborators' quality of life.

Definitions

- Wage: periodic and fixed remuneration (any assigned frequency weekly, bi-weekly, monthly) received by a person for the job performed in the company.
- Education level: The officially valid certificates of studies of each person.
- Competences: Set of professional skills that a person has to develop a function.
- Experience: Skills acquired during a certain period of time.
- Job position: duties and responsibilities, assigned according to the education level, competences and/or experiences of a collaborator.
- Ethics committee: Group of collaborators with training and expertise in different areas that holds meetings to investigate solve and promote business ethics issues.
- Compliance Official: Collaborator of the company, who in addition to his usual duties, is entitled to perform the investigations of the potential bribery cases that may be identified.

Scope

This policy applies to all the collaborators of Treviño Leather. It is applicable to the current law in each country where the company activities of production, distribution, marketing and representation are developed.



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Goals

- The company will give all (100%) the collaborators a wage higher than the minimum wage of our geographic area and in accordance with their duties performed.
- It shall be ensured that 100% of the collaborators of Trevino Leather will know the “Social Responsibility and Code of Ethics” document as well as this policy, and it will be acknowledged through their signature.

Background documents

Social Responsibility and Code of Conduct CT, Code of Ethics for Providers, Work Internal Regulations, 12 WRAP principles.

Guidelines

The wages and salaries paid to our workers will be always in accordance with the provisions of the current collective agreement.

The company shall pay the employees a fair wage and higher than the minimum wage in our geographic zone, according to the job performed.

Additionally, the company undertakes to pay all wages and salaries instead of making payments through a third company.

Formal Review mechanism

Compliance of this policy shall be guaranteed through the intervention of the compliance official of company, the ethics committee and the trade union.

Disciplinary actions

The collaborators that breach this policy will be subject to disciplinary actions in terms of our guidelines on sanctions. Likewise, the company will make complaints before the pertinent authorities. Therefore, the collaborator may be subject to civil and criminal responsibilities.



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Responsibilities

Directorship

Ensure the promotion and training of the collaborators in dignified wage issues. Allocate resources for complying with this policy.

Management

Ensure that all collaborators under their charge acknowledge this policy. Report potential breaches of this policy; motivate the personnel to make complaints, if required.

Compliance Official

Investigate all potential violations to this policy. Present evidence or elements that contribute to the resolution of the investigations.

Ethics Committee

Investigate all potential breaches of contract that may be identified. Hold meetings whenever required to deliberate on the identified cases. It shall present the results to the top management.

Policy update. Communicate the changes in the policy, ensuring that the communication media of the company is updated to the latest available version.



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Social Responsibility Policy

Trevino Leather understands the social responsibility as an integral part of its business strategies to contribute to create economic, social and environmental value, looking for preserving the environment and the sustainability of the future generations.

The company shall consider that its activities affect, whether positively or negatively, the quality of life of their employees and communities where it operates.

In accordance with the law, regulations and commitments, the organization promotes the ethical behavior among its groups of interest through its code of ethics.

Our principles are based in:

- Transparency towards our groups of interest through the diffusion of pertinent and true information.



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Specialized Services Procurement Policy

The company will ensure the respect of the legal and human rights of the people working for subcontracted companies which are neither part of the social purpose nor of the preponderant economic activity of Trevino Leather.

Trevino Leather will terminate the business relationship with the subcontracted company or companies that have important breaches of these rights. The subcontracted provider will undertake to meet his obligations before the authorities of the country where he operates and is constituted.

The company and the subcontracted personnel shall comply with all the signed trade agreements and nondisclosure agreements with Treviño Leather. Additionally, it shall attach to the internal regulations and procedures and code of ethics and sanctions established by Trevino Leather.

In accordance with the Federal Labor Act, any subcontracted company shall submit Treviño Leather its Registry of Specialized Service Providers or Works (REPSE, by its Spanish acronym).



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Diversity and Inclusion Policy

No person in Trevino Leather shall be subject to discrimination due to his race, marital status, unionization, physical disability, disease, religion, sexual orientation, political opinion, age, nationality or genre or any other condition protected by the law that affects any fundamental right of people. The company shall guarantee equality of opportunities for all the people who work in this organization.

In our organization we have an inclusive culture, where everybody feels appreciated and respected and can contribute to achieve the objectives. We try to eliminate barriers that can stop the participation in the place of work and/or have the same opportunities.

Similarly, we guarantee that the compensation to our collaborators is exclusively due to merit and capability criteria in relation to the requirements of our job position. The values of inclusion and equality of opportunities are diffused through our recruitment and selection policies, where the equality of conditions of employment is guaranteed for all the collaborators.



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Donation Policy

In Trevino Leather we recognize that we belong to a community where we try to be the best employer and neighbor, so we allocate an annual budget for the exclusive support of the following causes:

- Education
- Health
- Old age
- Safety
- Town hall/DIF

Every donation will be made only if it is guaranteed the transparency of resources, highlighting the benefits obtained by each one of the supports given. The company shall publish the supports granted in different media.



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Non-Child Labor Policy

Child labor wastes valuable time during childhood, and it neither allows their development nor education. This is why no one under age 17 will be hired by this company. Those contracted people who are under age 18 and older than 17 will perform duties that do not require to operate any machine or to be exposed to chemical products.



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Human Resources Policy

In Trevino Leather, we know that the healthy interaction among people is essential for the achievement of goals of the company. Therefore, it is important to have a set of regulations that helps us to have an appropriate corporate development.

This company looks forward to hire the best people available so that they contribute expertise and skills to achieve the desired results, notwithstanding the race, marital status, unionization, physical disability, disease, religion, sexual orientation, political opinion, age, nationality or genre or any other condition that affects any basic right of people, as long as it is protected by law.

The company will ensure a fair equal treatment for all the collaborators, including remuneration, which will be based in merits and skills, exclusively.

Every day, in all processes, people must communicate, guide and act according to our values, regulations, code of conduct and ethics.



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Non-Retaliation Policy Against Complainants and Defendants

Trevino Leather will not tolerate reprisals against any collaborator who makes a complaint. Therefore, no collaborator shall take, whether directly or indirectly, reprisals against other collaborator who made a complaint.

The ethics committee will take the necessary actions, as the case may be, to make sure that no reprisals appear according to the terms stated in this policy.

If there is a reprisal against any collaborator who made a complaint, the Ethics Committee shall take the necessary actions against the collaborator(s), who have retaliated against someone. Additionally, actions should be taken to prevent them from appearing again. Reprisals taken by a collaborator against another one, who made a complaint, should be considered a serious misconduct.



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Supplier Policy

Introduction

Find potential providers who may offer products and services according to our selection criteria and our commitment to quality and client's satisfaction.

Objective

Establish guidelines to comply with the providers, who are part of the supply chain of Curtidos Treviño S.A. de C.V., within the legal, taxable and sustainable terms.

Scope

This Supplier Policy applies for all the providers and those who want to initiate a business relationship with our company to sale and acquire products, goods, services and materials.

Related documents

Code of ethics for providers, Sustainable Purchases Policy, Code of Conduct and Social Responsibility, Environmental Policy, Quality Policy. Global Compact Principles, Universal Declaration of Human Rights, Fundamental Conventions of the International Labor Organization, Company's Guiding Principles and Human Rights, Convention on the Rights of the Child, Guidelines of the Organization for Economic Cooperation and Development, Federal Labor Act.

Guidelines

In Trevino Leather, we are convinced that establishing a trust, respectful and transparent relationship, which follows the law, with our providers, ensures to have the appropriate conditions to acquire products, goods, services and materials for our operation.



TREVINO

We have defined this Supplier Policy to set the guidelines that must be complied by our providers, business partners, contractors and present and future service providers.

The providers who are part of our chain supply:

- Comply with the pertinent labor, environmental, tax and commercial law.
- Attach to environmental, social, labor, ethical and human right criteria in all its operations.
- Promote equity, inclusion, diversity and equality of opportunities for the employee's workforce and in their operations.
- Respect the principles of free competition to ensure the competitive price, added value and financial strength.
- Comply with the commitments according to the company through the contact or the purchase order. LWG
- Deliver the products and materials, complying with the criteria of Treviño Leather.
- Meet the conduct guidelines set forth in the code of ethics for providers.
- Respect the right to free association, the established work schedule and the signature of collective agreements for collaborators.
- Provide clean and safe facilities for the employees.
- Offer fair wages, benefits according to the law, health services and training and development for collaborators with equal opportunities for all of them.
- Avoid discrimination, forced work or underage recruitment.
- Implement practices to preserve natural resources and reduce environmental impact.
- Ensure the products and services neither threaten the human health nor the safety of the final consumer.
- Meet the five freedoms of animal welfare.
- Measuring and reporting emissions with a scope 1 and 2 will be considered extra emissions. Big providers will measure and report emissions with a scope 1 and 2.



TREVINO

Therefore, to ensure that the providers, business partners, contractors and service providers meet our requirements, Trevino Leather should:

- Select the providers according to the criteria of objectivity, impartiality and equality of opportunities in order to avoid partiality or conflicts of interest, based on the free competence and ethics.
- Know the internal customer's expectations to obtain the best purchase conditions and the most proper supply of the required products or services.
- Choose the providers who offer the best negotiation, quality and delivery conditions in order to guarantee the achievements of the goals stated in the company's strategic plans.
- Accept, whether by an agreement or purchase order, the purchase and/or sale conditions to ensure their timely and proper compliance.
- Set proper communication channels to promote and guarantee the transparency in purchase management as well as the decision-making objectivity.
- Prioritize the business and service relationships that offer long-term profitability for both parties.
- Implement continuous evaluation mechanisms to test the providers' performance according to the sustainability criteria.
- Make timely payments in accordance with the provisions of the agreements or negotiations, no matter who the provider is.
- Keep good property security conditions to ensure the suppliers properly deliver products and/or materials.
- Promote the dialogue with the providers through an institutional communication channel for attending their concerns, suggestions and points of view and improving the business relationship.
- Prioritize the purchase to providers from Valle de las Salinas, both from small and medium size companies, provided that they meet the law and the quality standards and sustainability criteria.



TREVINO

Risk Management and Control Policy

Trevino Leather is aware of the importance of a proper management of risks which affect the achievement of goals. This is why it is not risk averse.

In order to have a proper risk management and control is needed to keep the maximum level of transparency of the information provided both inside and outside the company. In this sense, all the personnel must take into consideration the provided information regarding risk management and control, and it must be: full, correct and true. Additionally, it must create value, be equitable and timely transmitted. This policy is aimed at achieving a moderate risk profile through a cautious management. The Board of Directors will be responsible for identifying and supervising the management of the main risks (risk map), as well as the implementation and tracking of a proper internal control and information system, which allow the adequate management of such risks.

The assessment of the risks in Trevino Leather is:

Low-level risks: they can be accepted without the need of an action plan.

Medium-level risks: They must be analyzed to realize if they are accepted or not.

High-level risks: they require a proper action and tracking plan. The structure of the risk policies of Trevino Leather is summarized in the following documents:

- Code of Conduct
- Risk Management and Control Policy
- Quality Policy
- Environmental Policy
- Document Retention Policy
- Laboratory Policy
- Work Health and Security Policy



TREVINO

- Psycho-social Risk Policy
- Labor Welfare Policy
- Anti-bribery Policy
- Human Rights Policy
- Outsourcing Recruitment Policy
- Communication Policy
- Training Policy
- Diversity and Inclusion Policy
- Dividend Policy
- Donation Policy
- Investment and Financial Policy
- No-retaliation Policy
- Supplier Policy
- Recognition Policy
- Social Responsibility Policy
- Underage Work Policy
- Wage and Salary Policy
- Volunteer Policy
- Overtime Policy
- Business Practice Policy
- Non-Harassment and Abuse Policy
- Corporate Governance Policy
- Compensation and Top Management Policy
- Privacy Notice Policy
- Human Resources Policy

The Board of Directors and the heads of the different operational areas of Trevino Leather will spread, form and look for a way to comply with this policy, allocating the necessary resources.



TREVINO

Training Policy

All collaborators of Trevino Leather shall accredit a minimum required of training hours, depending on their position. The area manager or the immediate supervisor shall provide Human Resources with the formation needs required and suggested for their team as well as inform the employees about the mandatory and available courses according to their job position needs.

The company should present an annual training calendar, according to the needs of the personnel and to the budget authorized by the management. It will help to improve the abilities and skills of the collaborators of the company. The employee shall be responsible for programming, attending and approving the mandatory courses according to their job position. All employees should attend a mandatory induction course so that they get used to the company.

The Training Department shall coordinate the different areas, which will be responsible for giving general induction courses to the new employees. These courses will have a weekly frequency. The collaborator should know everything related to the human resources, safety and health, payroll, quality, 5s and environment company situation in the company.

The company will always consider to include in the training material all the elements needed by the collaborators with any physical limitation or disability. The immediate supervisor should be responsible for coordinating the job training of the employees after the general induction. In case of promotion or recruitment, the immediate supervisor shall appoint a person who will be responsible for the job activity training.

The employee appointed to provide training should be responsible for explaining the job position activities in detail as well as for giving examples that facilitate learning. This process shall be repeated as many times as needed to achieve the desired quality of each activity. Any training provided will end with an evaluation according to the frequency established in the procedures of each area.



TREVINO

Communication Policy

Our goal in Trevino Leather is to develop the communication act aimed at promoting the good reputation of our company through the creation, development and spread of its image, working with honesty, integrity, transparency and responsibility. This is with the intention of providing true and transparent information, maintaining consistency among both external and internal sent messages by all areas of the organization through any channel.

We must consider that the communication acts are strategic values that contribute to achieve the corporate and business goals of the company. The latter must follow these principles:

- Conserve and promote the image and reputation of Trevino Leather.
- Manage the communication with our groups of interest in a proactive and planned manner.
- Collaborate actively in the creation of an internal culture.
- Continuous improvement.



TREVINO

Recognition Policy

Trevino Leather has adopted the personnel's recognition as an action philosophy whose objective is to strengthen, through recognition, stimulus and motivation, the staff to contribute in the company's process improvement.

The aforementioned policy is identified by the following guidelines:

- Analyze the personal achievements. On that basis, it will be agreed a standard baseline of an ideal performance.
- Start an incentive program for the staff's performance. This program has a particularity: it is aimed at all the personnel.

The objective of this policy is to promote and create the motivational conditions that are ideal to develop the company's staff, granting them some benefits that highlight their work.



TREVINO

Volunteer Policy

As part of the culture of Trevino Leather, the people that work in the company promote the social commitment, looking for contributing to the improvement and development of projects and programs aimed at the communities where we operate.

This is why we motivate our collaborators to be an active part of them through their voluntary work, social actions and/or donations of time and knowledge.

This corporate citizenship in our company is a part of the social responsibility strategy, and it is presented in this Corporate Volunteering Policy, which states the commitment of our collaborators and their families with our groups of interest and the communities to which we belong. This policy applies to all the collaborators at the national level, and it states as follows:

- All the collaborators may take an active part in the social programs and projects that promote the development of the communities where Trevino Leather Works.
- The time scheduled for the volunteering activities should not interfere with their work responsibilities, project compliance and daily performance. It must neither put in risk the optimal operation of the company.
- Every volunteer must schedule his activities and inform his immediate supervisor the hours to perform his job, since the hours scheduled for social actions shall not be recovered.
- Participation of the collaborators can take place during the working hours only if it is authorized by the immediate supervisor.
- The political or religious initiatives as well as those that represent a potent conflict of interests for Treviño Leather are excluded from the Corporate Volunteering activities.



TREVINO

Non-Harassment and Abuse Policy

Trevino Leather recognizes the following actions as harassment and abuse: workplace violence and sexual harassment.

We understand workplace violence as the one constituted by incidents where the personnel suffers abuse, threats or attacks in work-related circumstances that directly or indirectly endangers his/her safety, welfare or health. It is the exercise of power in an actual subordinate relationship of the victim in relation to the perpetrator in the work scope, and it is expressed in verbal and/or physical behaviors.

Sexual harassment is a form of violence, in which, even if there is no subordination, there is an abuse of power that leads to a state of defenselessness and risk for the victim, no matter if it is performed in one or many events.



TREVINO

Trip and Travel Expense Policy

When the company requires that the collaborator travels at the company's expense due to work reasons, he should meet the guidelines established in this document. The motive of each trip must be documented and detailed. It will always be evaluated the possibility of having many alternate communication ways (videoconference) to avoid the trip. Trips should be authorized by the management to which the person belongs or by the office below the management. The approval of the Health Department should be also required.

All reservations of plane tickets and accommodation should be made through the authorized travel agency. The reservations made through another seller distinct from the travel agency should not be refunded.

The payment of trip expenses will be covered through an advance payment or refund for positions below the management or at its same level. A corporate card will be given to the management levels for the expenses payment.

Any expense arising from changes or cancellations of reservations shall be managed through the authorized travel agency. Otherwise, the expense shall be paid by the person who requests it. We expect that the personnel treat the expenses of the company as if it were theirs. Therefore, we expect they manage the trip expenses in the most efficient way.

In order to achieve the above, it is recommended to make some questions that identify the value creation at planning and make expenditures.

- Is this expenditure really necessary?
- What is the quantitative / qualitative benefit that will be obtained by the area/organization after making the aforementioned expenditure?



TREVINO

The personnel will be responsible for knowing and meeting the needed requirements before traveling such as vaccinations and other requirements like: sanitary requirements, up to date visas and passports. These expenses will be covered by the company.

Expenses arising from the non-compliance with these requirements will be covered by the person who incurred in them.

Applicant. Trip expenses should be subject to validation through invoices (including. pdf and .xml files), receipts, tickets and any other physical or electronic document that justifies the expenses incurred. The expenses should be invoiced to the business name of the company.



TREVINO

Chemistry Product Management Policy

Trevino Leather undertakes to meet the international standards for the leather manufacturing (RSL) and make sure that the materials used in the process, meet the pertinent legislations, avoiding the use of prohibited substances to the environment and human being

Current MRSL) Curtidos Treviño S.A de C.V. is committed to:

- Use the chemical products that meet the current MRSL established limits.
- Promote among our providers and customers the compliance of the MRSL valid in the ZDHC (or equivalent by LWG).
- Provide our personnel with the needed EPP in order to train the person to consider it important and use it correctly.
- Handling, storing and transporting the chemical product according to its defined procedures: CO01F02 Purchase Order HO424 Chemical Product Receiving.

The person responsible for the management of Chemical Products in Trevino Leather is: Technical Manager

Supplier request

- This request shall also extend to our suppliers so that they comply with this policy and verify that their provided products meet the established limits. Additionally, suppliers are required to secure proper compliance. Curtidos Treviño S.A de C.V. requires its chemical product suppliers the following documents:
- Signed statement (Attachment I: Statement of Compliance)
- Verify compliance with the current MRSL (ATTACHMENT II)
- Submit their own chemical product management policy



TREVINO

- Chemical product commitment is under 10 ppm of Chrome VI (only for chrome)
- Compliance with the ZDHC (or any other recognized by LWG)
- Submission of the ISO 17025 Laboratory report of the substances applied.

Curtidos Treviño S.A de C.V requires its suppliers from Wet Blue the following documents:

- Signed statement (Attachment I: State of Compliance)
- Submit their own chemical product management policy
- Require their chemical product suppliers to provide their state of compliance current MRSL (Attachment II: Manufacturing Restricted Substance List (MRSL) and its maximum permissible limits (LMP)) keep the record and share it with Curtidos Treviño S.A. de C.V.
- Commitment to avoid the formation of Chrome VI < 3 PPM
- Commitment to deliver the product with values of fat content < 3.0%
- Submission of Analysis of Chrome VI by ageing 17075-1

(preparation for A2-ISO 10195:2018)

- Submission of laboratory reports of restricted substances that RSL applies that are approved by ISO 17025.
- Curtidos Treviño S.A de C.V. will only use products from suppliers that: state compliance with the proper requirements of restricted substances.
- Submit their own chemical product management policy: state of compliance with the requirements of the current MRSL clients (Attachment II: Manufacturing Restricted Substances List (MRSL) and its maximum permissible limits (LMP)) and RSL (Attachment I: State of Compliance).
- Display of the ZDHC website report or other valid by LWG for the current MRSL (Attachment II: Manufacturing Substances List (MRSL) and its maximum permissible limits (LMP)).

Trevino Leather contacts suppliers by email to inform them if there has been a change in the MRSL and/or annually notifies the suppliers about this policy and records the format in the Client/Supplier contact registry.



TREVINO

Trevino Leather annually notifies the customers by email about the commitment to comply with the chemical product policy, and it keeps a record in the: Log Book of Clients / Suppliers

Curtidos Treviño S.A de C.V. annually submits this chemical product management policy to all the job positions that perform any activity related to chemical products, and it keeps a record and displays the information.



TREVINO

(ATTACHMENT I) State of Compliance

On the behalf of _____ I confirm that we have received the “Restricted Substance List of Curtidos Treviño S.A. de C.V.” RSL and/or “Chemical product restricted substances Lists” (current MRSL). We have reviewed all the products supplied so that Curtidos Treviño S.A. de C.V. complies with the “Restricted Substance List of Curtidos Treviño S.A. de C.V.” RSL and/or Current MRSL, “Chemical product restricted substance lists”.

We, as Wet Blue suppliers, undertake the following actions:

- Comply with this chemical management policy.
- State of compliance from the chemical product supplier of MRSL, current in the ZDHC (or an equivalent recognized by LWG) website.
- Current MRSL in the ZDHC website (or anyone equivalent and recognized by LWG).
- Disclose my Chemical Product Management Policy.
- Prevent the formation of Chrome VI, provide Curtidos Treviño S.A. de C.V. with the test reports of Chrome VI by ageing 17075-1 (preparation A2- ISO 10195:2018) by a laboratory accredited in accordance with the ISO 17025.
- (preparation for A2-ISO 10195:2018).
- Submission of laboratory informs for the required RSL restricted substances by an accredited laboratory ISO 17025.
- Submission of Wet Blue product with grass content < 3.0%
- Undertakes the responsibility of the products supplied to Curtidos Treviño S.A de C.V. that do not comply with the requirements of the “List of restricted substances of Wet Blue”. RSL / ZDHC Current MRSL

As suppliers of chemical products, we undertake to:

- Comply with this Chemical Management Policy



TREVINO

- Comply with the current MRSL in the ZDHC website (or any equivalent that is recognized by LWG)
- Disclose its Chemical Product Management Policy.
- Avoid laboratory reports for the current MRSL, if applicable, provided that they are performed by a laboratory approved by ISO 17025
- Deliver products with a concentration of less than 10 ppm of Chrome VI (just for Chrome).



TREVINO

Raw Material Policy

Guidelines about animal welfare for the supply of raw skins. Curtidos Treviño S.A. de C.V. has always kept firm and is opposed to any practice that can damage or be cruel with animals. We believe in and support an appropriate environment for a healthy and safe lifestyle for the animals.

Additionally, our company ensures to buy raw materials only from suppliers that are in compliance with the strict regulations and standards for the welfare of animals, provided that they motivate the farmers to avoid animal cruelty practices. We demand our providers to adopt cruelty-free animal sacrifice practices **and adopt a humane animal treatment**. Our beliefs and principles state that no animal should be exposed to pain or diseases, food deprivation, hunger and thirst, uncomfortable environment where the animal cannot have a natural behavior and finally any kind of environment that scares the animal or makes it suffer agony.

We motivate our suppliers to provide an appropriate shelter for animals, with enough space as well as the conditions so that they keep a healthy and appropriate diet and are protected against any cruelty or suffering. The animals should always be supervised by the appropriate personnel that may diagnose any problem and provide proper treatment if the animals need medical attention to avoid physical and mental suffering.

Finally, we require our suppliers to have the ability to track raw skins, and they should always meet all the applicable trade regulations. Additionally, if it is necessary, they should provide appropriate certificates related to this matter.



TREVINO

Safety and Occupational Health Policy

Curtidos Treviño S.A. de C.V. is committed to provide Occupational Health and Safety in each one of our processes to prevent injuries and health deterioration. This is why we undertake to follow the next principles:

- Identify, evaluate and control danger and risks inherent to our activities that may affect the occupational health or safety of our employees and non-employees during their stay in our facilities.
- Ensure that our current and future operations and processes comply with the applicable occupational health and safety law and other requirements defined by the management
- Make sure to have the necessary measures and facilities so that any employee with a physical disability can perform his work with safety and with no risk.
- Motivate, train and educate all our employees so that they perform their job duties with safety and health, promoting also their participation.
- Perform periodic reviews and audits of our management system to verify and evaluate compliance with goals, objectives and opportunities.
- Safeguard people and goods, ensuring a workplace free of labor injuries and diseases, setting continuous improvement actions of our health and security management system at job.
- Prevent addictions to drugs and diseases, keeping the employees informed through health campaigns.



TREVINO

Recruitment and Selection Policy

All the personnel that join Trevino Leather will be protected by the Labor Federal Law. Therefore, in accordance with our internal regulations, we will carry out the recruitment and selection of personnel based on the diversity and inclusion policy where no candidate shall be subject to discrimination due to his/her race, marital status, unionization, physical disability or disease, religion, sexual orientation, political opinion, age, nationality, genre or any other condition protected by law.

Treviño Leather intends to have competent and skilled collaborators who contribute to have medium and long-term growth. Every time we have a vacancy, whether by the creation of a new position and/or a lacking of an employee, we start a series of both internal and external processes and resources to recruit and evaluate the most qualified people for the required position.



TREVINO

Corporate Governance Policy

This Corporate Governance Policy was approved by the Board of Directors, based on the main commitments of the company towards all its groups of interest. Treviño Leather hopes that its stakeholders and the rest of people who hold rights or interests over company stock respect and comply with the provisions of this policy during their relationship with the company.

The Audit Committee should supervise the application of this policy, periodically evaluating its efficacy and proposing the Board of Directors to adopt the proper measures to fix eventual deficiencies.

The commitment with the good corporate governance and with the transparency on the basis of the best national and international practices reflects the values of the company and guides the actions to comply with its business purpose and strategy. In order to comply with the provisions of this policy, Treviño Leather meets the stipulations of its social responsibility guidelines and the regulations of the Board of Directors. Additionally, the following principles should be met:

General principles

- Establish the criteria and patterns that must govern the organization and the company's governing bodies, based on the development of the applicable regulations and the best corporate governance practices.
- Promote in an ethical and sustainable way, the social interest of the company, creating value for stakeholders, customers and the society in general.
- Adopt the best national and international practices, promoting the review and continuous improvement of the corporate governance regulations of the company.
- The managers, directors and employees of the company should comply with the current law, and they should pay special attention to the prevention of money laundering, defense from competitors and unfair competition, personal data protection and protection of market values.



TREVINO

- Ensure the good use, professionalism, independence and efficiency of the Board of Directors and the management team.
- Provide the shareholders and the market with the information of interest regarding the company, under the principles of transparency and veracity.
- Promote the informed participation of shareholders.
- Set a compensation policy based on principles that combine the motivation, loyalty and objective valuation of the management and performance, devotion and compliance of objectives and results of the company.
- Look for the proper balance of its composition, its periodic renew, including independent advisors and the formation of advisory commissions.
- Procure the diversity of nationalities, genres and professional expertise in the company composition as reflection of social and cultural reality of the company.
- Ensure, as far as possible, the good reputation, suitability, solvency, competence, expertise, qualification, formation, availability and commitment with the advisors and members of the top management.
- Focus its activity in the approval of the strategic objectives of the group, in the definition of its organization model and in the supervision of its compliance and development.



TREVINO

Commercial Practices Policy

Treviño Leather competes in the market in a loyal manner and does not admit any deceitful, fraudulent or malicious behaviors.

The information search, whether commercial information or market information, by the employees of Treviño Leather will always be developed without breaching the regulations that may protect it. In particular, it is needed to have special care in no disclosing company's secrets in the cases of incorporation of professionals to Treviño Leather from other companies of the sector.

The employees of the company shall avoid spreading malicious or fake information about company's competitors.

Additionally, the employees shall require regulatory compliance regarding the processes of incorporations or product origin declarations, supervising the compliance of rules and processes established by the company in this context.

In addition to the daily activities, in their relationships with third parties, the employees of Treviño Leather should generally avoid cash payments and/or payments in kind. In any case, the payments will comply with the policies defined by the Financial Department.

Likewise, it should be a special control and supervision on unforeseen payments made to third parties or by third parties that are not mentioned in the corresponding agreements, as well as those made to accounts that are unusual in the relationship with a certain organization or person, payments made to or by people, companies, entities or open accounts in territories qualified as offshore territories and those made to organizations where it is not possible to identify the partner, proprietary or final beneficiary.



TREVINO

Investment and Financing Policy

Trevino Leather has the goal of obtaining the maximum profitability possible in its operations. In order to achieve it, the company invests, mainly to satisfy the demand of its customers and users.

Consequently, the company should guarantee that the investments made have a rate of return according to the risk in time, and it should be at least the same as the capital cost of the chosen financial structure.

In accordance with the guidelines approved by the Board of Directors, the specific investments that the company will make should be defined.

With the purpose of maximizing the performance of the cash surpluses, the company will make investments in financial assets and/or negotiable values, in accordance with the criteria of portfolio selection and diversification. These criteria should also consider the factors such as proper liquidity, safety and profitability.

The financial policy of the company should mainly consider the following sources of resources:

- Own resources.
- Resources created by an increase of the capital stock by means of the shares issuance and placement.
- Suppliers' credits.
- Loans from Banks and financial institutions.

It is allowed to consider a maximum debt as follows: $(\text{Financial Debt} - \text{Cash}) / \text{Property plus non-controlling shareholder interest}$ equal to 1.5 (one dot five times); or $(\text{Financial Debt} - \text{Cash}) / \text{Ebitda}$ of the past twelve months, equal to 3.0 (three dot zero times).

For the calculation of both indicators, it shall be calculated the financial debt, discounted the financial investments and the cash. It shall be taken into consideration that the company's management won't agree with creditors specific restrictions regarding the dividends. Additionally, it won't grant any surety of any nature for thirds parties or other companies or groups that are branches of the company.



TREVINO

Policy for Business Urgent Needs

Curtidos Treviño S.A. de C.V. is committed to use human resources and materials of the company in an effective and ethical way to treat our clients better and operate in a profitable way to create value for all the interested parties. We are responsible to provide our customers with quality products, in a timely manner. Therefore, we have determined the business urgent needs. The latter will be solved within a framework of ethics and legality in order to comply with the following business' goals:

- Lack or scarcity of staff.
- Unforeseen and/or important increases in the customers' orders.
- Affectation/Installation in the infrastructure (arising from natural disasters, fires, machinery failures, etc).
- Pandemics that cause labor stoppage.
- Labor stoppage arising from the power outage.
- Labor stoppage by accident leading to a disease.
- Labor stoppage due to unionization issues.



TREVINO

Conflict Minerals Policy

In Trevino Leather, as part of our environmental commitment and our responsibility in human rights issues, we look for ensuring our groups of interest that we will not integrate “minerals in conflict” 3TG (tantalum, tin, tungsten or gold) in our products as long as they come from the Democratic Republic of Congo and have contributed to the conflict in that country and the countries surrounding it.

Likewise, we want to state our commitment with our suppliers, with the hope that they extend it to the chain of value with the objective of keeping this conflict-free materials policy.



TREVINO

Compliance Policy

In Trevino Leather, our values and ethical principles have led us to a culture of compliance. This is why we confirm our commitment to comply with and enforce compliance with the law, respect the free market, make business based on a lawful competition, offer quality products as well as respect and enforce compliance of all people's human rights and protect the environment.

More particularly and focusing in the importance of the compliance for Treviño Leather, it is understood that:

- The company does not tolerate violations to the provisions of any law, regulation or internal standard.
- The collaborators of the company demonstrate, at all times, through our actions, the commitment to the integrity, ethical values and compliance with the laws and regulations as well as the internal regulations.
- The top management sets clearly defined structures as well as report lines and proper responsibilities for the compliance program execution. Likewise, it is demonstrated the commitment to attract, develop and retain qualified persons to carry out the program.
- The authorities are informed about the situations required by law, as long as they affect compliance and the monitoring of the auto-fix programs as well as the regularization programs required by the authorities.
- Ensure the clear communication to managers, employees and collaborators to inform them about the compliance actions expected from them.
- Provide pertinent information, media and resources for the internalization, at all company levels, regarding the integrity and compliance culture.
- Communicate to and raise awareness of managers, employees and collaborators regarding the obligation to inform and report behaviors that are not in compliance with the good practice and compliance standards of Treviño Leather.



TREVINO

Forced Labor Prohibition Policy

Forced or mandatory labor is any work or service requested from an individual under a threat of a minor punishment when the aforementioned individual hasn't applied for that job voluntarily [International Labor Organization (OIT, by its Spanish acronym)]. The concept «threat of a minor punishment» should be understood in a broad sense. The penalties may include sanctions, such as imprisonment, threats or use of physical violence, psychological coercion and restrictions to the freedom of an employee, including the impediment of freedom of movement out of the workplace. Other problems are the threat of damaging a victim's family, threat of reporting the authorities about an illegal worker, retention of identity documents or of wages in order to force the employee to stay at work, and the worker stays there hoping to get his salary.

In Trevino Leather, we recognize that every person is free from birth, and we completely agree with the prohibition of slavery, exploitation, servitude and human trafficking in all forms.

Therefore, in addition to prohibit any forced labor practice, we undertake to act in an ethical and legal manner, in all our operations. Consequently, there are neither violations of law nor of human rights of our workers or people with which we have a work relationship.



TREVINO

Property Security and Protection Policy

In Trevino Leather, we are committed to safeguard the physical integrity of the personnel as well as assets and critical information regarding any injury, damage or loss, whether inside or outside the company facilities.

The objective of Property Security is to coordinate measures that threat the ordinary course of the activities or image of the company, while it is intended to provide calm to the personnel in the development of their activities and operational reliability.

The following are some of the actions that contribute to the aforementioned issues:

- Identify vulnerabilities through the analysis of activities.
- Communicate and reply to incidents associated to property security and protection.
- Perform and coordinate investigations and analysis arising from accidents and identify opportunities in internal processes to reduce recurrence.
- Keep a close cooperation with our collaborators, clients, suppliers and contractors.
- Establish the expectations for each management asset, procedure and indicator in addition to provide training and supervise facilities of the company with the objective of guaranteeing consistency in the implementation of programs and prevention measures.
- Manage the necessary resources for the surveillance, access control, dissuasion mechanisms and the monitoring of our environment.
- Keep continuous contact with authorities and other groups of interest for actively anticipating vulnerability situations or scenes.



TREVINO

In case of contingency that requires the response mechanism activation, we will act with the intention of minimizing losses and reduce the decision-making of the organization. The service provision to the organization should be developed in an ethical and responsibility framework, in compliance with the laws, regulations and applicable requirements and respecting the human rights.



TREVINO

Policy for Prevention of Terrorism, Drug-trafficking and Threats to Security in the Supply Chain of TREVINO LEATHER.

“Trevino Leather is committed to the security of the collaborators, their family and the surrounding community, keeping the workplace free of drugs, terrorists and threats, through strategies for the prevention, always promoting teamwork”.

It is our commitment to observe the following principles:

1. Manage the health and safety as main elements through the prevention of drug abuse and trafficking.
2. Prevent any terrorist action through control mechanisms in the facilities and all shipping processes.
3. Lead the improvement of the internal-external environment as well as of the workplace environment.
4. Prevent risks related to money laundering, forced labor and/or information systems through safety controls.
5. Training and Awareness in programs of safety for employees, managers and directors.
6. Give authority to all employees to report or prevent any threat.



TREVINO

Information Technology Policy

Curtidos Treviño S.A. de C.V. is committed to keep confidentiality, integrity and availability of our company information systems with the aim of protecting our clients and collaborators, always trying to achieve continuous improvement of our processes.



TREVINO

Family Policy

As part of our philosophy, we hire the best candidates and guarantee all our collaborators the same access opportunities and promotion procedures within our company, so Treviño Leather recognizes that in some situations that goal can be achieved through the recruitment of relatives. The goal of this policy is to avoid preferential treatment and conflicts of interest among the collaborators by clarifying the kinship relationship management.

In order to continue with this goal, the following situations **should not be allowed**:

- Direct supervision (by a collaborator) to his/her relative/romantic partner.
 - Collaboration of two employees that are relatives/romantic partners within the same department.
 - That one of the two collaborators have a job position in which he/she has to supervise, audit, evaluate or exercise disciplinary power over the other.
 - That the aforementioned collaborators have job positions in which their work relationship may create any conflict of interest.
1. **In offices:** Human Resources, Management, Accounting, Purchases, Systems, Maintenance, Safety and Health, Materials, Communication.
 2. **In plant:** Laboratories, Research and Development, Engineering, Warehouse and Shipping, Infrastructure/Property Division.
 3. **Positions:** Typist, Leader, Supervisors, Coordinators, Managers.

Relative is understood as spouses, unmarried partners, children, fathers, mothers, brothers, sisters, fathers-in-law, mothers-in-law, sons-in-law, daughters-in-law, grandparents and grandchildren.

In those cases in which the kinship is not forbidden, the expected behavior of the involved people should be always ethical and professional, avoiding to have, whether in the facilities and/or in any other place where they represent the company, situations or personal behaviors (physical contact) that affect the image, performance and results.



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It is stated that the collaborator must inform the management about any kinship relationship he has in the company. Lack of transparency, honest and compliance of this document by collaborators will be considered grounds for termination.

The management of this policy is responsibility of the Human Resources Management, which should also solve any doubt arising from its interpretation. Human Resources Department must have the information about a kinship relationship at the submission of the resume of a relative (of our collaborators) and before hiring him.

The company management may take part in the interpretation and determination of the procedures to be followed.

This policy is retroactive and will come into force from January 1st, 2024.



TREVINO

Customs Compliance Policy

Trevino Leather undertakes to comply with all the customs law applicable both for import and export processes as well as maintain current and related practices that are needed.

This policy is based in the compliance of the instruments and standards used by the countries with which we have business relationships.



TREVINO

Sustainable Purchasing Policy

Introduction

Curtidos Treviño, S.A. de C.V. recognizes the importance of having business partners and collaborators that are actively committed to take care of natural resources and the mitigation of environmental impacts.

Definitions

Purchase: Activity of acquiring goods, products or services from the suppliers. It includes from the identification of needs to the term of a service agreement or the end of the useful life of the acquired assets, including its proper and responsible disposition.

Supply: This is a part of the purchase process which includes the planning, definition of specifications and the recruitment of suppliers.

Sustainable purchases: those that have the greatest positive environmental, social and economic impact during the whole useful life. These involve sustainability aspects related to the goods, products or services as well as suppliers throughout the supply chain.

LWG: nonprofit organization which issues a certificate of compliance, promoting the best practices and positive changes in both the social and environmental scopes for the responsible production of leather.

ZHDC: Organization of multiple interested parties that leads the fashion industry to eliminate harmful chemical products from its global supply chain, laying the foundations for a more sustainable manufacturing to protect workers, consumers and ecosystems of our planet.



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ECOVADIS: it is a company of SaaS which offers a designed sustainability solutions range in order to support in the company management, measurement and improvement of the sustainability performance in the whole value chain.

ISO 14001: is an internationally accepted standard which describes how to implement an efficient environmental management system.

Scope

This Sustainable Purchase Policy applies to the Purchase Department and Management which are involved in the acquisition processes with our suppliers of both direct and indirect raw materials and providers of services.

Goals

- Promote, among our suppliers of both direct and indirect raw materials and providers of services, compliance with ethical standards and ethical, social, environmental, diversity, gender equality, health and safety criteria. Integrate the sustainability aspects in the whole purchase process and in the goods and services contracting process in order to improve our sustainable performance.
- We undertake to favor the acquisition of direct raw material from suppliers with the following certifications: ISO 14001, ZDHC, LWG and/or ECOVADIS, as it applies.
- We intend that by the last quarter of year 2026, 85% of our direct raw material suppliers have any of the expected certifications.
- The company will have a complete preparation (100%) in sustainability issues of people involved in the purchase process from here to year 2026.



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Background documents

Code of Ethics for Suppliers, Social Responsibility Code of Ethics CT, Supplier Policy, Social Responsibility Policy, Anti-bribery Policy, Environmental Policy, Quality Policy, Terrorism Prevention Policy, Drug Trafficking and Threat Policy, as well as Purchase Orders, 12 WRAP Principles, Restricted Substance List (LSR Compliance), Terms and Conditions, Plant Access Requirements, Safety and Health, Procedure for the selection, approval and re-evaluation of suppliers, direct approved supplier list, indirect, approved supplier list, supplier development program, supplier selection criteria.

Guidelines

Curtidos Treviño S.A. de C.V. is a company with a sustainability strategy aligned with its business. Therefore, one of the key elements to fulfill environmental, social and governance goals and objectives is the relationship with its providers that integrate the supply chain.

This is why this Sustainable Purchase Policy has been defined, and it has included the guidelines that must be met by the Purchase and Management areas when looking for, recruiting and authorizing suppliers, with whom business relationships will be established or kept.

The collaborators of the purchase area will do the following activities before and during the purchase process and in the product, service or material acquisition procedure:

Make purchase decisions with a long-term vision, aligned to the company sustainability strategy.

Choose the suppliers in accordance with the established procedures and the environmental, labor, human rights, quality, opportunity delivery times and cost criteria.

Base its decisions on the objectivity, respect, transparency, taking into consideration the needs and operations of the company, avoiding the coercion and favoritism.



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Choose suppliers that comply with the laws and regulations applicable in environmental, labor, tax, commercial issues that are relevant to the company and industry.

Promote the acquisition of goods, products, services or materials through local suppliers or a contractor from Valle de las Salinas, provided that the quality, cost, delivery and sustainability requirements are met to accelerate the economic development and the creation of jobs in the community.

Promoting among current and future providers to adopt sustainability practice (environmental, social and governance), as a requirement for continuing the business relationship.

Yearly evaluation of the sustainable performance of the suppliers that integrate the direct raw material supply chain. Train the collaborators of the following departments Purchases and Management in environmental, social and governance issues so that they train the collaborators of the supply chain:

Establish programs of recognition of environmental good practices, whether social or of governance, for all the companies that are part of our supply chain.

Responsibilities

Purchases:

- Write the Sustainable Purchase Policy.
- Carry out its operation in accordance with the policy and procedures established by the company and the department.
- Ensure the policy compliance.
- Present the goals results to the top management.
- Ensure the periodic update of the sustainable purchase policy.
- Communicate the changes in the policy and procedures, ensuring that the company's communication media has the latest version available.

Management:

- Know, respect, spread and comply with the sustainable purchase policy and the procedure policy.



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- Promote the continuous improvement in the sustainable purchase process.

Directorship:

- Know, respect, spread and comply with the sustainable purchase policy and its procedures.
- Promote the continuous improvement in the sustainable purchase process.
- Evaluate the sustainable purchase results.



TREVINO

Nature and Biodiversity Policy

Introduction

Curtidos Treviño S.A. de C.V. undertakes to protect the nature and biodiversity of its area of influence.

Definitions

- **Biodiversity:** It refers to a variety of the ways of life on earth.
- **Nature:** It refers to a set of all elements and processes of this world, including flora, fauna, ecosystems, soil, water, wind and natural phenomena.
- **Area of influence:** Our industrial warehouses, parking spaces and sites.

Scope

This policy applies to all (100%) of the sites where we physically operate.

Goals

Our main objective is to promote an environmental care culture, respecting nature and biodiversity in our environment and sites where we operate, based on the establishment of:

- Protected fauna conservation programs which look for relocating 100% of the specimens caught up in our facilities.
- Promote an environmental culture among our collaborators and their families through environmental events.
- Increase and maintenance of green areas, giving priority to reforestation of species of pollinator species and flora of the region.



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Background documents

Environmental Management System Handbook, Biodiversity Protection Procedure, Species Catalogue, relocation and animal liberation.

Guidelines

It is necessary to act according to the company procedures, provided that those acts are within the legal framework.

Responsibilities

Sustainability team:

- Write the policy, track, analyze, evaluate and present the goals as well as their results to the management of Treviño Leather.
- Ensure the periodic review and carryout the proper update, as appropriate, and spread it to the interested parties as well as ensure to make available the latest version in digital and printed media of this policy.



TREVINO

Anti-competitive Practice Policy

Introduction

Curtidos Treviño S.A. de C.V. legally competes in the market, trying to avoid anti-competitive behaviors, collusive agreement and abuse of market power, as long as they can prejudice any of the interested parties and the society in general.

Definitions

Anti-competitive behaviors: These are commercial practices that limit competence in a market and may prejudice consumers and other businesses, and they may include:

Monopoly: When a company controls a full market and may establish prices without competition.

Collusion: Agreements between companies to fix prices limit production or divide market which reduces competition.

Abuse of a dominant position: When a company in a strong position impedes competitors or exploits the consumers. For instance: through predatory prices.

Unfair practices: Actions that mislead consumers or negatively affect their competitors by means of deceptive publicity or trade secret theft.

Sales terms: Impose sale conditions to the products that limit the capability of other competitors.

Collusive agreement: Absolute monopoly practices. Abuse of power: improper use from a person in an authority position.

Market failure: It occurs when the market does not achieve to allocate resources in an efficient manner, which results in social welfare loss.



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Scope

This policy applies to all the collaborators of Trevino Leather. These should comply with the current law in each one of the countries where the production, distribution, marketing and representation activities are developed.

Goals

Procure an environment of fair and honest competence which avoids what is considered as a market failure or imperfect competence situations.

Background documents Social responsibility and Code of Conduct CT, Code of Ethics for Suppliers.

Guidelines

It will be necessary to act according to the company's code and in accordance with the competition policy in Mexico and any other applicable legal framework.

Review formal mechanism

Treviño Leather makes available the following confidential and permanent medium, in which it shall receive all reports about any potential violation to this policy and will monitor it: <https://orienta-ld.com/CURTIDOSTREVINO/> e-mail: responsabilidad@leathermex.com and/or phone number: 800 087 21 60 / (442) 295 30 03.

The compliance of this policy should be ensured by the committee of ethics through the internal intervention of the company.

Disciplinary actions

The collaborators who do not comply with this policy should be subject to disciplinary actions in terms of our sanction guidelines. Likewise, the company will make false complaints before the competent authorities. This is why the collaborator may be exposed to civil and criminal responsibilities.



TREVINO

Responsibilities

Directorship

- Procure collaborators' promotion and training in fair market practice issues.
- Support the Ethics Committee for the investigations and deliberations.
- Allocate resources for the achievement of this policy.

Management

- Procure the promotion and training of the collaborators in market fair practice issues.
- Ensure the acknowledgment of this policy among all the collaborators under its supervision.
- Report the potential cases of anti-competition practices.
- Motivate the personnel to make appropriate complaints.

Ethics Committee

- Investigate all potential identified cases of anti-competition practice.
- Hold meetings, when required, to deliberate the identified cases.
- It shall submit results to the top management.
- Policy update.
- Communicate the changes in the policy, ensuring that the company has installed the latest version available of the communication media.



TREVINO

Money Laundering Prevention Policy

Introduction

Curtidos Treviño S.A. de C.V. is interested in preventing that the collaborators and company's areas that participate in the business activities are used by the organized crime to reuse resources obtained by criminal activities.

Definitions

Money Laundering: Process where the fund of funds or assets obtained through illegal activities is concealed so that it appears to come from a legitimate source.

Crime activities: actions that violate the law and are punished by the legal system.

Scope

This policy is applicable to all collaborators of Trevino Leather; they should comply with the current law of each one of the countries where they develop the activities of: production, distribution, marketing and representation.

Goals

Protect the company and its collaborators, thus establishing principles, procedures and regulations against risks arising from the use of illegal provenance resources (money laundering).

Background documents

- Code of Ethics for Suppliers.

Guidelines

The collaborators should manage themselves within the following lines of action for the compliance of this policy:



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- a) The company shall adopt the pertinent measures in accordance with the law to take care of the legitimacy of the resources received by the customers and other counterparts.
- b) The collaborators must know and use the tools that the company makes available in order to detect, avoid and report the money laundering risk situations.
- c) All the collaborators that due to the nature of his duties may be exposed to suspicious operations or cases exposed to money laundering risk or that have any doubt about the interpretation or application of this policy should refer to the company's legal department.
- d) The company will avoid performing operations with those suppliers, service providers or contractors that deny providing the required information and documentation (positive opinion) in order to learn about their operations and payment recipients).
- e) As far as possible, the collaborators should avoid, receive or use cash money, whose origin is difficult to audit or track.

Revision formal mechanism

Treviño Leather makes available the following confidential and steady media, in which it will receive all complaints regarding any potential violation and will monitor them: website <https://orientald.com/CURTIDOSTREVINO/> at the e-mail: responsabilidad@leathermex.com and/or the following phones 800 087 21 60 / (442) 295 30 03.

Disciplinary actions

The collaborators that breach this policy may be subject to disciplinary measures in terms of our guidelines of sanctions. Similarly, the company may make complaints before the pertinent authorities. Therefore, the collaborator may be exposed to civil and criminal responsibilities.

Responsibilities

Directorship

- Procure the promotion and training of the collaborators in anti-bribery related topics.



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- Allocate resources for the compliance with this policy.

Management

- Ensure that this policy is acknowledged by all collaborators under their charge.
- Report potential cases of money laundering.
- Motivate the staff to make pertinent complaints.



TREVINO

Interest Conflict Policy

Introduction

Curtidos Treviño S.A. de C.V. is committed to maintain the highest standards of transparency and honesty, operating in a loyal manner. It does not accept any deceptive or malicious behaviors. Compliance with this policy may allow protecting both the collaborators and the company against conflicts of interest and possible legal consequences that may exist.

Definitions

Committee of Ethics: Group of collaborators with formation and expertise in different areas which have meetings to investigate, solve and promote business ethic issues.

Conflict of interest: It occurs when a person or an entity has personal, financial or professional interests that may affect his/its impartiality and objectivity at decision-making.

Compliance Official: Collaborator of the company, who in addition to his usual duties, is entitled to perform the investigations of the potential bribery cases that may be identified.

Scope

This policy is applicable to all collaborators, suppliers and any other group of interest of Trevino Leather; in any place of the world where the company has operations.

Goals

- Procure a professional, ethical and professional behavior of the collaborators of Trevino Leather in the development of all its activities in any place of the world.



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- All possible cases of conflicts of interest that may be identified will be investigated by the compliance official so that the potential violations can be repaired in accordance with the document “Social Responsibility and Code of Ethics” of the company.
- It shall be ensured that the 100% of the collaborators of Trevino Leather know the document “Social Responsibility and Code of Ethics” and this policy through their signature.

Background documents

Social Responsibility and Code of Ethics CT, Code of Ethics for Providers, Internal Labor Regulations, 12 WRAP principles.

Guidelines

The employees of Trevino Leather should avoid situations that may suppose a conflict among their personal interests and the ones of the company.

They should also avoid representing it and intervene or affect the decision-making process, in which, whether directly or indirectly, they or a third party associated with them have a personal interest. They shall not keep their position in the company to obtain patrimonial or personal advantage or opportunities to run an own business. No employee of Trevino Leather may provide services as a consultant, advisor, manager, employee or counselor or another competing company, except for the services that may be provided upon request of Trevino Leather.

- Treviño Leather respects the private life of its staff. Therefore, it also respects their decisions. Within the framework of this policy of respect, the employees are urged to let the company know about any case that can lead to conflicts of personal interests or related to their family as far as they may compromise the objectivity or professionalism of their function in Trevino Leather. The foregoing is required so that regarding the people’s confidentiality and intimacy we can adopt the necessary measures for the benefit of both the company and the interested people.



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In particular, among the potential conflict situations that shall be informed, we can find the following ones:

- Activities performed by the employee or people related to him, whether directly or indirectly through any company or institution, that are of a similar or supplementary nature as the activity developed in Trevino Leather.
- Activities performed by the employee or people related to him, whether directly or indirectly through any company or institution that exchanges goods and/or services with Treviño Leather whatever the agreed remuneration regime.

Formal review mechanism

Compliance with this policy shall be guaranteed through the intervention within the company of the compliance official and the committee of ethics.

Disciplinary actions

The collaborators that violate this policy shall be subject to disciplinary measures in terms of our sanction guidelines. Likewise, the company may make complaints before the pertinent authorities. Therefore, the collaborator may be exposed to civil and criminal responsibilities.

Responsibilities

Management

Procure the promotion and training of our collaborators in issues related to conflicts of interest. Support the ethics committee in the investigations and decisions. Allocate resources for enforcing this policy.

Directions

Procure the promotion and training of our collaborators in issues related to conflicts of interest.

Ensure that this policy is known by all the collaborators at their charge. Report potential cases of conflict of interest within the company. Urge the personnel to make complaints.



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Compliance Official

Investigate all potential cases of conflict of interest that may be identified. Submit the tests or elements that contribute in the resolution of investigations.

Ethics Committee

Investigate all potential cases of conflict of interest that may be identified. Hold a meeting when required to deliberate about the identified cases. The results may be submitted to the top management.

Policy update

Communicate the changes made to the policy, ensuring that the company has the latest version available of the communication media.



TREVINO

Fraud Prevention Policy

Introduction

Curtidos Treviño S.A. de C.V. is committed to maintain the highest standards of transparency and honesty in all business, operating in a loyal manner, respecting the legal framework and not admitting fraudulent conducts. Compliance with this policy may allow safeguarding both the collaborators and the company against fraud risks and their possible legal consequences.

Definitions

- **Ethics committee:** Group of collaborators, which is trained and has expertise in different areas, and that holds meetings to research, solve and promote business ethics issues.
- **Fraud:** Intentionally misleading action intended for providing the author an illicit benefit or denying a right for the victim.
- **Compliance Official:** Collaborator of the company, who in addition to his usual duties, is entitled to perform the investigations of the potential bribery cases that may be identified.

Scope

This policy applies to all the collaborators of Treviño Leather. It is applicable in any part of the world where the company operates, and it also applies to the suppliers and any group of interest.

Goal

- Procure a professional ethical and responsible behavior from all the collaborators that form Treviño Leather in the development of all the activities in any part of the world.



TREVINO

- The compliance official will investigate all potential cases of fraud that may be identified so that the potential violations are attended according to the document “Social Responsibility and Code of Ethics” of the company.
- It shall be ensured that the collaborators of Treviño Leather will know well (100%) the document “Social Responsibility and Code of Ethics” as well as this policy through the signature of the same documents.

Background documents

Social Responsibility and Code of Ethics CT, Code of Ethics for Suppliers, Internal Labor Regulations, 12 WRAP Principles.

Guidelines

Trevino Leather recognizes that the fraud may occur in different ways, identifying:

- Falsification
- Misrepresentations
- Misappropriation of assets

Therefore, it shall be responsibility of all the collaborators to avoid concealing, altering or omitting information in their own benefit or in the benefit of third parties.

In order to ensure the correct implementation of this policy, the company will perform the following actions:

- Risk assessment
- Communication and training
- Reporting mechanism: Orienta Reporting line <https://orienta-Id.com/CURTIDOSTREVINO/> 800 087 21 60 (442) 295 30 03
- Legal and administrative sanctions
- Disciplinary processes

Review formal mechanism

The compliance of this policy shall be guaranteed through the intervention of the company by the compliance official and the committee of ethics.



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Disciplinary actions

The collaborators that violate this policy shall be subject to disciplinary actions in terms of our sanction guidelines. Likewise, the company may make complaints before the pertinent authorities. This is why the collaborator may be exposed to civil and criminal responsibilities.

Responsibilities

Directorship

Ensure the promotion and training of our collaborators in issues related to fraud. Support the Committee of Ethics for the investigations and deliberations. Allocate resources for complying with this policy.

Management

Procure the promotion and training of our collaborators in issues related to fraud. Ensure that this policy is known by all the collaborators under its charge. Report potential fraud cases. Motivate the staff to make complaints.

Compliance official

Investigate all potential cases of fraud that may be identified. Present tests or elements that support in the resolution of these investigations.

Committee of Ethics

Investigate all potential cases of fraud that may be identified. Hold meetings whenever required to deliberate the identified cases. It shall present the results to the top management.

Policy update

Communicate the changes in the policy, making sure that the communication media of the company's version is the latest one available.