



CODE OF ETHICS, CONDUCT AND ANTI-CORRUPTION ZACH LOGISTICS, S.A. DE C.V.

ZACH LOGISTICS, S.A. DE C.V.

In ZACH LOGISTICS, we recognize that integrity, legality and professionalism are not only essential values but the pillars on which our reputation is built and our relationships with clients, suppliers, authorities and employees are consolidated. This Code reflects our unwavering commitment to ethical conduct, operational transparency and regulatory compliance. It serves as a guide for responsible decision-making and for maintaining the trust placed in us by those who make our daily operations possible.

SCOPE OF THE CODE

This Code of Ethics, Conduct and Anti-Corruption is mandatory for all employees, directors, partners, suppliers, contractors, clients and any third party that relates directly or indirectly with our company. In all cases, its provisions apply both within the national territory and in our cross-border operations, in compliance with Mexican and international laws applicable to transport and foreign trade.

CORPORATE VALUES

The principles that guide our performance are integrity, responsibility, respect, legality, transparency, commitment to quality and continuous improvement. These values must be reflected in each of our actions and decisions, ensuring a dignified, safe and collaborative work environment, as well as ethical and sustainable business relationships.

LEGAL AND REGULATORY COMPLIANCE

ZACH complies with applicable legislation in all jurisdictions in which it operates. This includes the Federal Road, Bridge and Motor Carrier Law, the Commercial Code, the Customs Law, as well as the U.S. Code of Federal Regulations CFR 49, the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act, and other regulatory provisions related to transport, logistics, customs, foreign trade, environment, taxation, labor and personal data protection.

ANTI-CORRUPTION AND ANTI-BRIBERY

We do not tolerate any type of bribery, extortion, kickback or corrupt practice. It is strictly prohibited to offer, promise, authorize or accept directly or indirectly benefits, improper payments or incentives that seek to dishonestly influence commercial, administrative or contractual decisions. Integrity must prevail in every relationship we maintain, whether with authorities, clients or suppliers. Any conduct of this nature must be reported and will be sanctioned in accordance with internal policies and applicable laws.

GIFTS, HOSPITALITY AND COURTESIES

It is prohibited to request or offer gifts, attentions or benefits that may compromise the impartiality of a business relationship or generate a conflict of interest. Only symbolic or promotional value gifts, such as logo items or shared food during common celebrations, whose value does not exceed \$600.00 MXN (six hundred pesos 00/100 MXN) will be accepted. All courtesies outside this range must be authorized by the General Management and registered in accordance with the internal protocol.

CONFLICT OF INTEREST

Employees and business partners must avoid situations in which personal, family or economic interests may interfere with the fulfillment of their duties towards ZACH. If a situation of this nature is identified, it must be reported immediately to General Management so that the most appropriate action can be determined in accordance with the integrity policy.

HUMAN RIGHTS, EQUALITY AND NON-DISCRIMINATION

ZACH is committed to the defense of human and labor rights. We actively promote a work environment free of violence, harassment or discrimination of any kind. We value diversity and foster equal opportunities without distinction of gender, race, age, religion, disability, sexual orientation or social condition.

SAFETY, OCCUPATIONAL HEALTH AND ENVIRONMENT

We are committed to providing safe, healthy and risk-free workspaces. We implement policies to prevent accidents and promote the physical and mental health of our employees. Likewise, we assume environmental responsibility for our operations, adopting measures to reduce the ecological footprint and ensure compliance with environmental standards.

DATA PROTECTION AND CONFIDENTIALITY

All confidential or personal information accessed by our employees, suppliers or clients must be protected in accordance with the Federal Law on Protection of Personal Data Held by Private Parties. Unauthorized use, improper disclosure or negligence in the handling of this information will be considered a serious offense.

COMPANY RESOURCES AND RESPONSIBLE USE

ZACH's assets, vehicles, computer systems, facilities and financial resources must be used solely for authorized business purposes. Misuse, negligence or personal use is prohibited and will be grounds for sanction.

REPORTING CHANNELS AND PROTECTION

We have enabled confidential and secure means for our employees and partners to report any violation of this Code. Good-faith reports will be protected against any form of retaliation. All complaints or reports will be investigated promptly and with due diligence by the corresponding area.

SANCTIONS FOR NON-COMPLIANCE

Non-compliance with this Code may result in disciplinary measures, ranging from internal reprimands to termination of employment or contractual relationship, and where appropriate, filing a complaint with the competent authorities. The company will take legal action when the offending conduct so requires.

ACCEPTANCE, UPDATES AND DISSEMINATION

This Code is mandatory. Its acceptance will be formalized in writing at the start of any employment or business relationship with ZACH and will be updated periodically in accordance with regulatory changes or operational needs. The current version will always be available for consultation in physical and electronic media.

SIGNATURE: _____

Name: _____

Company Name: _____

Position and business relationship: _____

Date: _____