



CODE OF ETHICS



It is the employer's obligation to inform all the staff that makes up STAR del NORTE S.A. de C.V. of this code of ethics.

The obligation of workers is to comply punctually with this code of ethics, as well as visitors, contractors, as well as external consultants and other suppliers, whether they provide their services within STAR DEL NORTE or if they carry out their activities in other areas on behalf of it.

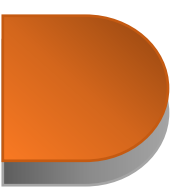
PURPOSE:

Define and share an ethical framework and the same perspective about our behavior so that we can all strengthen the feeling of belonging to STAR DEL NORTE.

Establish the guidelines for the action of all those who make up STAR DEL NORTE, therefore, the commitment of all is expected to apply the principles present in the Code.

OBJECTIVE:

Distinguish ourselves by a way of thinking and acting, open and clear in the relationship with our customers, with all employees, with our shareholders and partners, with our suppliers, in short, with the wide community with which we come into contact.



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Human Resources Department

Hereby informs you that the Directorate reiterates within its activities, to be responsible for the code of ethics, with the authority to do the following:

Oversee the development, review and maintenance of the Code of Ethics system.

Maintain in force the laws and specifications that apply to this code of ethics.

As well as making the updates, modifications that are required for the company to stay informed, in accordance with the legislations that apply to us and that have undergone some update.

Give maintenance and review annually or whenever there are changes that merit them, in order to verify their functionality.

Train and keep managers and workers in general informed about the effective maintenance of the Code of Ethics system.

Ing. Leyda Elizabeth Sanchez Ríos

Humans Resources Manager

Ing. Pablo Cesar Castillo Figueroa

Operative Manager



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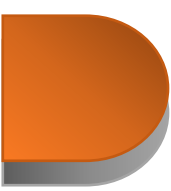
Shareholders and Partners.

At STAR DEL NORTE we are committed to providing our shareholders, for their investment, a reasonable return on a sustained basis.

Our commitment as Collaborators of STAR DEL NORTE is to protect and optimize the value of the investment, mainly through the responsible use of resources and the observance of the rules of ethical and legal conduct in all our business practices in all transactions that let's do.

STAR DEL NORTE S.A. DE C.V. recognizes that it has the responsibility to respect the HUMAN RIGHTS and interests of our employees, integrity, honesty and fair treatment in addition to complying with the guidelines such as:

- Voluntary employment.
- Labor journeys.
- Hiring.
- Remuneration.
- Respect for workers.
- Safety and hygiene.
- Environment.
- No conflict of interest.
- No Corruption.
- No misappropriation of assets.
- No Harassment.
- Nondiscrimination.



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OUR STAFF

A. Respect for individuality

STAR DEL NORTE undertakes to guarantee that all personnel are respected in their dignity, to facilitate the environment so that they can find an adequate space in the company for their development, both professionally and individually.

All collaborators and those linked to personnel administration must act with justice and equity, protecting the common interest of the Collaborators and safeguarding the interests of the company. We recognize that trust is the basis for a close and lasting relationship and that it is based on the integrity of the person.

B. Staff Onboarding

The personnel selection process is based on demonstrable capacity, professional experience, a proactive attitude, and compliance with the competency profile.

Upon joining STAR DEL NORTE, all paperwork provided by the worker will be handled confidentially by the Human Resources department.

Of the same importance, in STAR DEL NORTE no underage person is hired or, failing that, with the prior permission of their parents or fully identified guardian.

No one can be discriminated against for reasons of sex, marital status, age, religion, race, physical ability, preferences or social class, contagion or treatment with people infected with COVID-19. In addition to prohibiting questions about pregnancies within STAR DEL NORTE.

C. Staff development and values

We know that success depends on the quality of our staff. We are committed to fostering staff development and fostering adherence to ethical standards.

The company is committed to promoting a satisfactory work environment where staff have and feel free to act, say and decide in their area of responsibility and feel comfortable within an environment of respect, trust and simplicity, where it is promoted learning and share both motivation and best practices.

D. Clarity and Responsibility of functions

At STAR DEL NORTE we recognize the importance of transmitting the information required for the performance of their duties, because only in this way can they be involved with the Company's priority objectives and projects and work toward their achievement with professionalism and enthusiasm.



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For this, we consider it important to establish the procedures and systems for the functions to be carried out within the company, in such a way that they favor the professional development of each person.

All those who collaborate in this company have the obligation to report the information generated, as a result of their work, in an honest, safe and timely manner.

All financial and other reports must be an exact reflection of reality, regardless of the destination of said information.

E. Industrial safety and adherence to environmental laws.

At STAR DEL NORTE we are committed to maintaining sustainable and safe businesses and operating processes.

Our commitment is to minimize the environmental impact of our operations, using natural resources responsibly and strictly adhering to environmental laws.

F. Political and Community Activities of Staff.

STAR DEL NORTE members are free to support the causes of their choice and to participate in the community, cultural, charitable, and political organizations of their choice. However, these activities will be carried out in a personal capacity, avoiding making a statement that it is acting in the name and/or on behalf of STAR DEL NORTE.

G. Participation and Recognition

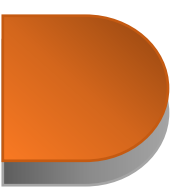
We encourage the participation of staff to work as a team, in the improvement of processes that add value to our stakeholders, we publicly recognize those initiatives that are distinguished by their impact on value creation, continuous improvement, sustainability and innovation.

H. Clients and Consumers

At STAR DEL NORTE we seek long-term relationships with our customers and consumers aimed at creating mutual value, we are committed to maintaining the highest quality standards in the manufacture of our products. Our greatest interest is to guarantee the satisfaction of our clients, we strive to send them products manufactured under strict quality systems and continuous improvement.

I. Competitors.

The confidential information of the Competitors may only be obtained and used if it is public or if the owner expressly consents to its disclosure to the company, we reject any type of industrial espionage, as well as the hiring of collaborators or former collaborators of a competitor for purposes of obtain confidential information, such as: business strategies, production capacities, product plans, technology, formulas, etc.



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J. Community.

At STAR DEL NORTE we must develop and implement processes, systems and procedures that are safe for the community, staff and facilities. We participate in and support the communities where we carry out our activities, directly or indirectly promoting the creation of sustained employment.

K. Providers.

At STAR DEL NORTE we are committed to conducting honest, fair and lasting negotiations with our suppliers. We give the highest value to fair competition in the evaluation process for the selection of the best.

STAR DEL NORTE and its Collaborators seek to obtain from the Supplier only the benefits corresponding to the same negotiation in question, without obtaining personal advantages at the expense of the assignment of contracts, for the acquisition of goods and/or services.

Those who share our values and maintain a solid reputation for fairness and integrity in their dealings and negotiations will be part of our supplier portfolio.

CONFLICT OF INTERESTS, INAPPROPRIATE CONDUCT AND ACTS:

- **Conflict of interests:**

A conflict of interest exists when personal interest prevails over that of the company.

Business decisions and actions should be based on the interests of the company and should not be motivated by personal considerations or relationships.

No employee should have financial interests that may conflict with their role within the Company.

Given the importance of this point for good Employee-Company relations; Failure to comply with this provision will be cause for termination of the employment relationship.

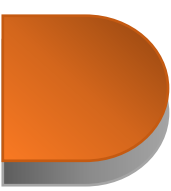
- **Family**

Family members of STAR DEL NORTE employees may work within the Company as long as the nature of their relationship does not affect either the performance of their work or the employment relationship between the employee and the Company. Therefore, the following situations between families must be excluded:

- In STAR DEL NORTE, sentimental relationships between collaborators are not allowed, those that generate a situation of conflict of interest, in case of having a sentimental relationship, you must notify Human Resources.

- There should be no direct work interaction in the same area between family members.

Directors and employees in general are prohibited from contracting direct, collateral or political relatives, as suppliers of goods and services. The foregoing will only be possible when informed and approved by the Operations Department.



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Inappropriate

conduct and acts

They are those in which personal interest prevails over the values that govern the conduct to be followed by STAR DEL NORTE.

By way of example, but not limitation, the following are exemplified:

Misappropriation of assets.

- Take advantage of their position or position in the company to obtain personal benefits, including benefits to members of their families or third parties through improper use of company assets.
- Have privileged information for personal, family or third party benefit.
- Falsifying or altering documents.

Corruption.

- Receive income, gifts, or any type of benefit from suppliers, competitors or clients, which compromise or appear to compromise the objectivity of the negotiation or generate a feeling or expectation of personal commitment.
- Grant money or any type of benefit to third parties to obtain a specific purpose.
- Directors and employees who negotiate the acquisition of goods and services on behalf of STAR DEL NORTE must offer and demand fair and honest treatment from suppliers in each transaction, always seeking the best interests of the company and a process of creating mutual value. One of the principles that moves us at STAR DEL NORTE is respect for the agreements and commitments established in the contracts.
- It is prohibited to request or condition a negotiation to the delivery of an attention, courtesy or gift.

Fraudulent financial information.

- Distorting the accounting records in a malicious and intentional manner, with financial information that does not present the financial situation of STAR DEL NORTE and its companies, as well as the results obtained in the periods shown.
- Make fictitious operations such as purchases, expenses, loans, etc., as well as the alteration of documentation related to purchases of goods and services.
- Fake sales by invoicing in advance.
- Omit or fail to timely report any serious financial or operational irregularity.



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Unethical conduct.

- Harassment.
- Use of inappropriate language.
- Offenses to co-workers, bosses, subordinates, etc.
- Sexual harassment.
- Discrimination.
- Consumption, distribution, transportation, sale and/or possession of any type of prohibited or intoxicating drug.

Make complaints of acts that contravene this code.

Feedback and transparency.

For the purposes of maintaining direct communication with people who are aware of inappropriate behavior by any member of STAR DEL NORTE S.A. DE C.V., we put at your disposal the following electronic addresses:

buzondedenuncia@kuroko.mx

www.stardelnorte.com

info@stardelnorte.com

Absolute confidentiality will be kept to the people who denounce these facts; however, in an ethical sense of reciprocity, we request that the information provided be based on demonstrable facts, to avoid possible distortion of this mechanism that could lead to baseless acts of defamation.