

MEL & KER, S.C.

Corporate Legal & Business Advisory

COMPREHENSIVE PRIVACY NOTICE

for the Processing of Personal Data

Website, prospective clients and clients

*“Trust is built through transparency.
Transparency begins with the protection of information.”*

MK-LGL-001 · VERSION 1.0 · EXTERNAL USE

Mexico City · July 2026

Document Control

Document code	
Document	Comprehensive Privacy Notice for the Processing of Personal Data
Scope	Website, prospective clients and clients
Classification	External Use
Version	1.0
Issue date	July 2026
Last updated	July 2026
Next scheduled review	July 2027
Document owner	Privacy Officer
Approval	Managing Partners
Publication channels	Official Website and other electronic channels authorized by the Firm
Privacy email	contacto@mel-ker.com

Version History

Version	Date	Description	Approval
0.1	July 2026	Document architecture and identity	Working draft
0.5	July 2026	Development of substantive content	Working draft
0.9	July 2026	Comprehensive review by the Managing Partners	Draft for approval
1.0	July 2026	Initial issue for publication	Managing Partners

Validity Control

The current version shall be the version published or communicated by Mel & Ker, S.C. through its official channels. This version supersedes any prior issuance. Printed or downloaded copies should be checked against the official version before use.

Contents

The table updates automatically when the document is opened in Microsoft Word. If necessary, select the table and choose “Update Field.”

Table of Contents

Document Map

- Part I · Our Firm — identity, philosophy, purpose and scope.
- Part II · Processing Governance — controller, governance, legal framework, glossary and principles.
- Part III · Personal Data Processing — categories, purposes, technology, transfers, retention and security.
- Part IV · Rights and Response Mechanisms — ARCO Rights, withdrawal, restriction and recourse before the authority.
- Part V · Transparency and Validity — amendments, contact details, effective date and closing statement.
- Annexes — summary matrix, ARCO guide, acronyms and references.

PART I

OUR FIRM

1. Institutional Message

Trust is the foundation of every professional relationship.

At Mel & Ker, S.C., we understand that every consultation, project or legal matter involves the disclosure of information deserving a high level of confidentiality, professionalism and diligence. Protecting personal data is not merely a legal obligation for our Firm; it is an enduring commitment to our clients, prospective clients, vendors, strategic partners and every individual whose personal data is processed in the course of our activities.

Our professional practice is grounded in trust, ethics, confidentiality and regulatory compliance. Accordingly, we have adopted a privacy-management model based on the principles established under Mexican law, supported by reasonable administrative, technical and physical safeguards to protect information throughout its life cycle.

This Notice clearly explains how we collect, use, retain, protect and, where applicable, disclose personal data. It also describes the rights of data subjects and the mechanisms available to exercise them.

2. Our Privacy Philosophy

At Mel & Ker, we regard privacy as an essential component of the responsible practice of law and business advisory services. The nature of our services may require access to strategic or confidential information, or information connected with corporate structures and individuals. We therefore process personal data with the diligence and confidentiality inherent in a professional relationship.

Our culture seeks to embed privacy into the Firm's ordinary processes: from the design of a form, the opening of a matter file or the selection of a technology tool, through the archiving, blocking or deletion of information. We apply necessity, proportionality and risk-based management criteria, without presenting voluntary good practices as a substitute for applicable legal obligations.

Information protection is a shared responsibility. The Managing Partners, the Privacy Officer and all persons acting on behalf of the Firm must preserve confidentiality and observe the controls applicable to their roles.

3. Purpose

3.1 Purpose of the Notice

This Comprehensive Privacy Notice for the Processing of Personal Data (the "Notice") is intended to inform data subjects, clearly and accessibly, of the identity of Mel & Ker, S.C. as controller; the categories of personal data processed; the purposes of processing; transfers that may be made; means to restrict use or disclosure; the procedure for exercising ARCO Rights and withdrawing consent; and the mechanisms through which amendments will be communicated.

3.2 Nature and Legal Scope

This Notice is issued pursuant to the Federal Law on the Protection of Personal Data Held by Private Parties and other applicable provisions. References to internal controls, privacy by design, risk management or good practices describe Mel & Ker's organizational criteria and neither expand nor restrict rights recognized by law.

4. Scope

4.1 Persons Covered

This Notice applies to the processing of personal data of clients and prospective clients; legal representatives; partners, shareholders, officers, directors, attorneys-in-fact and controlling beneficiaries associated with clients; contact persons; vendors and service providers; Website visitors; participants in meetings or events; and any other individual who interacts with the Firm.

4.2 Services Covered

- Corporate and Company Law: entity formation, shelf-company transactions, corporate governance, corporate books and mergers and acquisitions.
- Corporate Secretarial: corporate maintenance, minutes, powers of attorney, corporate records and recurring compliance.
- Civil and Commercial Agreements: drafting, review and negotiation.
- Intellectual Property: trademark and commercial slogan registration and renewal.
- Personal Data Protection: notices, policies, compliance programs and advisory services.
- Compliance: due diligence, KYC, controlling beneficiary, anti-money laundering and corporate governance.

4.3 Exclusions

The Firm's services are not directed to minors, and Mel & Ker does not knowingly seek to collect their data. If the Firm identifies that it has received a minor's data without sufficient legal grounds, it will take reasonable steps to delete the data unless retention is legally required. This Notice also does not govern data processed solely in the capacity of processor on behalf of a client; in that case, the client's documented instructions and the corresponding legal instrument shall prevail.

PART II

PROCESSING GOVERNANCE

5. Identity and Address of the Controller

Mel & Ker, S.C. (“Mel & Ker” or the “Firm”), domiciled in Mexico City, Mexico, is the controller of the personal data covered by this Notice. For privacy-related matters, the Firm may be contacted at contacto@mel-ker.com.

The full address may be provided to the data subject when necessary to address a request or comply with a legal obligation, without prejudice to the Firm updating this Notice when it establishes premises open to the public.

6. Privacy Officer

Mel & Ker has designated an institutional function known as the Privacy Officer, responsible for coordinating compliance with this Notice; receiving and processing requests concerning ARCO Rights, withdrawal and restriction; promoting internal controls; and escalating matters requiring a decision to the Managing Partners.

Use of a functional title ensures that the response process does not depend on a specific individual. Communications will be received at contacto@mel-ker.com.

7. Information Governance Model

7.1 Responsibility Structure

Role	Principal responsibilities
Managing Partners	Approve this Notice; define risk appetite; allocate reasonable resources; oversee material matters.
Privacy Officer	Coordinate requests; maintain documentation; propose improvements; support incident and provider management.
Authorized Users	Process information in accordance with their roles, preserve confidentiality and report incidents or anomalies.
Processors	Process data on behalf of Mel & Ker in accordance with instructions, agreements and applicable security measures.

7.2 Life Cycle and Risk-Based Management

The Firm endeavors to incorporate controls at the collection, access, use, retention, transmission, blocking and deletion stages. The intensity of controls is determined in light of the sensitivity, volume, context, purpose, potential consequences and technology used.

7.3 Privacy by Design and by Default

Where reasonable, Mel & Ker will endeavor to configure processes and tools to collect necessary data, restrict access, retain information only for justified periods and document relevant decisions. These criteria will be applied proportionately to the Firm’s structure and nature.

8. Legal Framework

Processing is governed principally by:

- Articles 6 and 16 of the Political Constitution of the United Mexican States;
- the Federal Law on the Protection of Personal Data Held by Private Parties, published on March 20, 2025 and most recently amended on November 14, 2025;
- the Regulations to the Federal Law on the Protection of Personal Data Held by Private Parties, published on December 21, 2011, to the extent they remain applicable and are not inconsistent with the current framework;
- the Privacy Notice Guidelines, to the extent they remain applicable and are not inconsistent with the current framework; and
- all other provisions, criteria and decisions issued by the competent authority.

The administrative authority competent for personal data held by private parties is the Ministry of Anti-Corruption and Good Government (Secretaría Anticorrupción y Buen Gobierno), pursuant to current law. Historical references to the INAI shall be deemed replaced only where so provided by the applicable legal regime.

9. Glossary of Terms

Privacy Notice	
Blocking	Identification and temporary retention of data, after fulfillment of the purpose, to determine potential liabilities, without permitting ordinary processing.
Consent	Freely given, specific and informed indication of the data subject’s wishes authorizing processing where required.
Personal Data	Information concerning an identified or identifiable individual.
Sensitive Personal Data	Data affecting the most intimate sphere of the individual, or the misuse of which may give rise to discrimination or create a serious risk.
ARCO Rights	Rights of access, rectification, cancellation and objection.
Processor	Individual or legal entity that processes personal data on behalf of Mel & Ker.
Controller	Private individual or legal entity that determines processing; for purposes of this Notice, Mel & Ker.

Privacy Notice	
Ministry	Ministry of Anti-Corruption and Good Government (Secretaría Anticorrupción y Buen Gobierno).
Third Party	Individual or legal entity other than the data subject, controller or processor.
Data Subject	Individual to whom the personal data relates.
Processing	Any manual or automated operation performed on personal data, including collection, use, recording, organization, retention, access, disclosure, transfer or disposal.
Transfer	Disclosure of data to a person other than the data subject, controller or processor, within or outside Mexico.

10. Principles and Duties

Lawfulness. The Firm will collect and process data through lawful means, without deceptive or fraudulent practices.

Purpose Limitation. Processing will serve specified, legitimate purposes compatible with this Notice.

Fairness. Due regard will be given to the data subject's reasonable expectation of privacy and trust.

Consent. Where required by law, consent will be obtained in advance and will be freely given, specific and informed.

Data Quality. The Firm will endeavor to ensure that data is relevant, accurate and current in relation to the purposes.

Proportionality. Only necessary, adequate and relevant data will be processed.

Transparency. The essential features of processing will be communicated through this Notice.

Accountability. Mel & Ker will adopt reasonable measures to comply and to demonstrate compliance.

Confidentiality. Persons involved in processing will preserve confidentiality even after their relationship with the Firm ends.

Security. Administrative, technical and physical safeguards commensurate with the risks will be maintained.

PART III

PROCESSING OF PERSONAL DATA

11. Categories of Personal Data

The specific categories will vary according to the interaction and service. Mel & Ker may process:

Category	Examples
Identification	Name, date and place of birth, nationality, signature, photograph, official identification, passport, CURP, RFC, immigration status and equivalent data.
Contact	Address, email, telephone numbers, business-messaging profiles or identifiers and corporate contact information.
Professional and Employment	Position, company, professional background, powers of attorney, authority, relationship with an entity and professional signature.
Corporate and Company	Shareholding, corporate bodies, controlling beneficiary, structures, organizational charts, books, minutes, powers of attorney and matter files.
Tax, Property and Financial	Tax-status certificate, tax regime and tax address, CFDI use, invoicing information, bank account, CLABE, payment receipts and transaction data.
Legal and Compliance	KYC/AML information, conflicts, permitted public lists or sources, relevant litigation or proceedings and due-diligence documentation.
Browsing and Technical	IP address, device identifiers, access logs, browser, operating system, pages viewed and cookie preferences, once the Website is enabled.
Communications and Matter Files	Emails, messages, meeting notes, authorized recordings, agreements, opinions, evidence and documentation provided during the matter.

11.1 Financial and Property Data

Where the processing of financial or property data requires express consent under the law, Mel & Ker will obtain it through an appropriate mechanism. Consent may be recorded in an agreement, form, handwritten signature, electronic signature or other documented affirmative act.

11.2 Sensitive Personal Data

Mel & Ker does not request sensitive personal data as part of its ordinary services. If such data is exceptionally indispensable, the Firm will disclose the purpose, apply enhanced controls and obtain express written consent where required by law.

12. Sources and Collection Methods

- directly from the data subject, during meetings or calls, through forms or messages, or upon delivery of documents;
- from clients, representatives, advisers or authorized third parties who provide information necessary for a matter;
- through email, Microsoft Outlook, Teams, Forms, OneDrive, SharePoint, WhatsApp Business and other institutional channels;
- through physical documents, PDF files, handwritten signatures, DocuSign or Adobe Acrobat Sign;
- through the institutional Website once enabled; and
- from authorities, Mexican notaries public or commercial notaries, registries, publications and other publicly available sources permitted by law.

Any person providing third-party data represents, under such person's responsibility, that a lawful basis exists for doing so and that the relevant information has been provided to those third parties, unless a legal exception applies.

13. Primary Purposes

The following purposes are necessary to initiate, maintain and perform the legal or business relationship:

- address inquiries, requests for information and fee quotations;
- identify and contact clients, prospective clients, representatives and associated persons;
- verify identity, representation, authority, conflicts of interest and acceptance criteria;
- compile matter files and conduct KYC, due diligence, controlling-beneficiary and AML checks where applicable;
- prepare proposals, engagement letters and agreements, and administer the professional relationship;
- provide corporate, company-law, contractual, intellectual-property, privacy, compliance and corporate-secretarial services;
- draft, review, negotiate, execute, submit, process, archive and safeguard documents;
- communicate with Mexican notaries public or commercial notaries, authorities, registries, financial institutions, advisers and other third parties necessary for the matter;
- manage meetings, videoconferences, signatures, deliverables, schedules and follow-up;
- invoice, collect and reconcile payments, issue refunds and comply with tax and accounting obligations;
- prevent fraud, protect systems, investigate incidents and exercise or defend rights;
- comply with legal, regulatory and professional obligations and requests from competent authorities; and
- retain records of the relationship and evidence of compliance.

14. Secondary Purposes

Unless the data subject objects, Mel & Ker may use contact data to send newsletters, legal alerts, event invitations, quality surveys, institutional content and communications about services. These purposes are not necessary for the principal relationship.

The data subject may object at the first contact or thereafter by writing to contacto@mel-ker.com with the subject line “Unsubscribe from Communications.” Refusal will not affect contracted services.

15. Tracking Technologies and Website

Once the Website is enabled, Mel & Ker may use cookies, tags, server logs and similar technologies to operate the portal, remember preferences, obtain statistics, detect failures and strengthen security. Where a technology is not strictly necessary and requires consent, a mechanism will be provided to accept, reject or configure preferences.

The Firm will publish a Cookies Policy or update this section before enabling analytics, advertising or third-party profiling tools. Browsers also permit users to manage cookies; disabling them may affect Website functions.

16. Platforms, Electronic Signatures and Communications

Mel & Ker uses Microsoft 365 as its principal platform, including Outlook, Teams, OneDrive and SharePoint. It may also use DocuSign and Adobe Acrobat Sign, together with PDF files and handwritten signatures. These providers may act as processors when they process data on behalf of the Firm; accordingly, their access does not in itself constitute a transfer.

Communications through WhatsApp Business or other channels should be limited to what is necessary. The data subject acknowledges that telecommunications and messaging services are subject to the infrastructure and terms of their respective providers.

17. Responsible Use of Artificial Intelligence

Mel & Ker may use artificial-intelligence-based tools to support searches, classification, organization, authorized transcription, analysis, automation, draft generation and productivity improvements. Their use does not replace professional judgment or human review by the Firm’s attorneys.

The Firm will endeavor to apply data-minimization and access-control criteria, review configurations, reasonably evaluate providers and conduct human validation. It will not use sensitive personal data or identifiable confidential information in publicly accessible tools or tools lacking adequate controls, unless a lawful basis exists, authorization is obtained where applicable and proportionate safeguards are implemented.

Mel & Ker does not intend to make decisions based exclusively on automated processing that produce significant legal effects for the data subject. If it implements a process of that nature, it will provide the required information and mechanisms under applicable law.

18. Processors

The Firm may engage providers of cloud, hosting, support, cybersecurity, invoicing, accounting, electronic-signature, messaging, archival, translation or other services. When they process data on behalf of Mel & Ker, they will act as processors under applicable instructions and contractual obligations. Mel & Ker will endeavor to select providers with reasonable safeguards and restrict their access to what is necessary.

If a processor independently determines essential purposes or means outside the instructions received, it will assume the corresponding responsibilities under the applicable framework.

19. Transfers

Mel & Ker may transfer data to domestic or foreign third parties where necessary for the disclosed purposes and where consent or a legal exception applies. Recipients may include:

- Mexican notaries public, commercial notaries, registries and administrative, tax, regulatory or judicial authorities;
- financial institutions, insurers or counterparties where required by the transaction;
- correspondent law firms, advisers, translators, experts, auditors and specialists;
- parties and participants in corporate or contractual transactions or due-diligence processes; and
- entities related to the client or to a reorganization, merger, acquisition or change of control.

Transfers will be limited to necessary data, and the recipient must assume obligations compatible with this Notice, subject to exceptions provided by law. Where consent is required, the Firm will obtain it before making the transfer.

19.1 Transfers without Consent

Transfers may be made without consent in the circumstances permitted by Law, including where they are provided for by statute or treaty; necessary for medical prevention, diagnosis or care; made among entities under common control subject to equivalent rules; necessary under an agreement entered into in the data subject's interest; required to safeguard a public interest or for the administration of justice; necessary for the recognition, exercise or defense of a right; or necessary to maintain or perform a legal relationship.

19.2 Cross-Border Transfers

Where a transfer is made outside Mexico, Mel & Ker will consider the nature of the information, the purpose and the available safeguards. The use of internationally distributed technology infrastructure will be managed through contracts, configurations and reasonable provider controls.

20. Retention and Information Life Cycle

Data will be retained during the provision of the contracted services and for as long as a legal obligation justifies retention. Data may also be blocked or retained for applicable limitation periods to address audits, claims or proceedings or to defend rights.

After the applicable periods have expired, the Firm will endeavor to securely delete, destroy, anonymize or de-identify the information unless it must be preserved. Backups will be purged in accordance with their reasonable technical cycles.

21. Security and Breaches

Mel & Ker maintains reasonable administrative, technical and physical safeguards to protect data against damage, loss, alteration, destruction, or unauthorized use, access or processing. Measures may include access controls, authentication, permission management, available encryption, backups, activity logging, system updates, confidentiality guidelines, provider assessments and incident management.

No system is absolutely invulnerable. If a security breach materially affects a data subject's economic or moral rights, the Firm will notify the data subject without undue delay through an appropriate channel, stating the nature of the incident, the data compromised, recommendations, corrective actions and contact channels, in accordance with the law.

PART IV

RIGHTS AND RESPONSE MECHANISMS

22. ARCO Rights

Access. Obtain information on the data processed by Mel & Ker and the general conditions of processing.

Rectification. Request correction or updating of inaccurate, incomplete or outdated data.

Cancellation. Request deletion, following blocking where applicable, if the data is no longer necessary or processing violates the law.

Objection. Request that processing cease for legitimate cause where legally available.

Cancellation or objection may be unavailable where a retention obligation, an existing legal relationship, an adverse effect on third-party rights or another legal exception applies. The Firm will explain the applicable grounds in its response.

23. Procedure for Exercising ARCO Rights

23.1 Submission

The request must be sent to contacto@mel-ker.com with the subject line "ARCO Request" and include:

- the data subject's name and a channel for communicating the response;
- documents evidencing identity and, where applicable, representation;
- a clear description of the data in relation to which a right is to be exercised;
- identification of the right requested and information facilitating location of the data; and
- for rectification, the requested amendment and supporting documents.

23.2 Proof of Identity

The Firm may request presentation of an original solely for comparison or use another reasonable mechanism. Identity documents will be used to verify standing and protected in accordance with this Notice.

23.3 Request for Additional Information

If a request is insufficient or contains errors, Mel & Ker may, on one occasion and within five days after receipt, request additional information. The data subject will have ten days to respond; otherwise, the request will be deemed not submitted.

23.4 Response Periods

Mel & Ker will communicate its determination within twenty days after receiving the complete request. If the request is granted, the right will be given effect within the following fifteen days. Each period may be extended once for an equal period where justified by the circumstances and notice is given to the data subject.

23.5 Means and Costs

Access will be provided through copies, electronic documents or another suitable means. Exercise of the rights is free of charge; only justified reproduction or delivery costs permitted by law may be charged. Where a person repeats an access request within a period of less than twelve months, permitted costs may apply unless a substantial reason exists.

23.6 Denial or Restriction

If all or part of a request is denied, the Firm will state the grounds and available remedies. The response will be delivered through the designated channel, using comprehensible and accessible formats where practicable.

24. Withdrawal of Consent

Where processing is based on consent, the data subject may withdraw it by writing to contacto@mel-ker.com and providing sufficient information to identify the processing. Withdrawal is not retroactive and may not take immediate effect or be available where a legal obligation, legal relationship or exception permits continued processing.

25. Restriction of Use or Disclosure

The data subject may request restriction of secondary purposes, inclusion on internal suppression lists or cessation of promotional communications by writing to contacto@mel-ker.com. The data subject may also use the opt-out mechanisms included in messages.

26. Requests and Recourse before the Authority

If a data subject believes that a right has been infringed, the data subject may file a data-protection request before the Ministry of Anti-Corruption and Good Government, in accordance with the Law and the systems and procedures made available by that authority. The data subject retains all other applicable remedies.

PART V

TRANSPARENCY AND VALIDITY

27. Amendments to the Notice

Mel & Ker may amend this Notice in response to legal, regulatory, technological or operational changes or changes to its services. The current version will be made available on the official Website once enabled and through any other electronic channels designated by the Firm.

Where an amendment introduces new purposes requiring consent or material changes that must legally be prominently communicated, the Firm will adopt the corresponding mechanism.

28. Contact Details

Controller	
Response function	Privacy Officer
Email	contacto@mel-ker.com
Address	Mexico City, Mexico
Reference hours	Business days, 9:00 a.m. to 6:00 p.m. (Mexico City)

29. Effective Date and Review

This Notice takes effect in July 2026 and will remain in force until superseded. Its next scheduled review is July 2027, without prejudice to earlier reviews prompted by material changes.

30. Institutional Closing Statement

At Mel & Ker, we understand that protecting personal data is an expression of the trust that individuals place in our Firm. We therefore maintain an enduring commitment to processing information with integrity, confidentiality, accountability and adherence to the applicable legal framework.

ANNEX A

SUMMARY PROCESSING MATRIX

This matrix facilitates review of the Notice. It does not replace the substantive sections or limit the disclosed purposes.

Group	Data	Primary purpose	Retention	Potential recipients
Prospective Clients	Identification, contact and communications	Address inquiries, provide quotations and check conflicts	During handling and applicable obligations	Necessary advisers or processors
Clients and Representatives	Identification, contact, professional, tax and financial	Engage, provide services, invoice and comply	During services and the applicable legal-obligation period	Authorities, Mexican notaries, banks and advisers
Persons Associated with Clients	Identification, corporate and KYC/AML	Corporate governance, due diligence and compliance	During the matter and the applicable legal-obligation period	Authorities, registries, Mexican notaries and parties
Vendors	Identification, contact, tax and banking	Engage, pay and administer relationship	During the relationship and the applicable legal-obligation period	Banks, accounting providers and authorities
Website Visitors	Technical, browsing and contact	Operate, protect and improve the Website	According to configuration, consent and necessity	Technology providers acting as processors

ANNEX B**PRACTICAL GUIDE TO ARCO REQUESTS**

Step	Stage	Action
1	Prepare	Identify the right, the data and the outcome requested.
2	Verify	Attach identification and, if applicable, evidence of representation.
3	Submit	Send the request to contacto@mel-ker.com with the subject line “ARCO Request.”
4	Complete	Respond to any request for additional information within the stated period.
5	Receive Response	Mel & Ker will communicate its determination within the statutory period.
6	Implementation	If granted, the Firm will give effect to the right within the statutory period.

Suggested Minimum Information

- Full name and response channel.
- Right to be exercised.
- Description of the data or processing.
- Identity document and, where applicable, evidence of representation.
- Information facilitating location and supporting documents.

ANNEX C

ACRONYMS AND REFERENCES

AML. Anti-Money Laundering

ARCO. Access, Rectification, Cancellation and Objection

KYC. Know Your Customer

LFPDPPP. Federal Law on the Protection of Personal Data Held by Private Parties (Ley Federal de Protección de Datos Personales en Posesión de los Particulares)

M&A. Mergers and Acquisitions

MK-LMS. Mel & Ker Legal Management System

UBO. Ultimate Beneficial Owner / Controlling Beneficiary

Controlling Legal References

- Federal Law on the Protection of Personal Data Held by Private Parties: current text, most recent amendment published in the Official Gazette of the Federation on November 14, 2025.
- Regulations to the Federal Law on the Protection of Personal Data Held by Private Parties: Official Gazette of the Federation, December 21, 2011, applicable to the extent not inconsistent with the current framework.
- Privacy Notice Guidelines: Official Gazette of the Federation, January 17, 2013, applicable to the extent not inconsistent with the current framework.

Editorial note: before publishing future versions, the Privacy Officer must confirm the current status of the Law, Regulations, Guidelines, competent authority and available remedies.