

CODE OF CONDUCT AND BUSINESS ETHICS.

V03 - 07/07/2026

Version Control Table.	2
1. APPLICATION OF THE CODE OF CONDUCT AND BUSINESS ETHICS.	3
2. GROUNDS.	4
3. ETHICAL VALUES.	4
4. COMMUNICATION.	5
5. PRACTICES OF THE CODE OF CONDUCT AND BUSINESS ETHICS.	5
5.1 COMPLIANCE WITH THE LAW.	5
5.2 EQUAL OPPORTUNITIES. NON-DISCRIMINATION.	5
5.3 PROTECTION OF CODERIO RESOURCES.	6
5.4 SAFETY AND HYGIENE.	6
5.5 DIGNIFIED TREATMENT.	7
5.6 CONFIDENTIALITY OF CODERIO'S AND ITS CUSTOMERS' INFORMATION.	7
5.7 OBJECTIVITY AND CONFLICT OF INTEREST.	7
5.8 GIFTS AND HOSPITALITY.	8
5.9 ANTI-CORRUPTION POLICY.	9
5.10 CUSTOMER RELATIONS.	8
5.11 RELATIONSHIP WITH SUPPLIERS.	9
5.12 HEALTHY COMPETITION.	9
5.13 REMOTE WORK.	9
6. PREVENTION OF MONEY LAUNDERING AND TERRORIST FINANCING.	10
7. COMPLAINTS OF NON-COMPLIANCE.	10
8. COMMUNICATION OF THE CODE OF CONDUCT AND BUSINESS ETHICS.	11

Version Control Table.

Version	Date	Write	Authorizes	Modification
V01	08/26/2020	EK	JQ	Original Edition
V02	04/30/2025	JS	JLR	Comprehensive Revision of the Code of Ethics
V03	07/07/2026	JS	JLR	Incorporation of Remote Work Best Labor Practices (Section 5.13)

1. APPLICATION OF THE CODE OF CONDUCT AND BUSINESS ETHICS.

The provisions contained in this Code of Business Conduct and Ethics apply to all employees of CODERIO, as well as related companies, subsidiaries, contractors, shareholders, external advisors, suppliers, and any third party whose relationship with CODERIO may affect its reputation.

The term "Organization" may also be used in this Code to refer to CODERIO and its related entities, companies, and subsidiaries.

It is the responsibility of all CODERIO employees to be familiar with and comply with the provisions of this Code. Non-compliance may result in disciplinary or legal action, including the termination of employment or contracts.

The guidelines established in this Code take precedence over any instructions from hierarchical superiors and form part of the set of rules and regulations in force at CODERIO.

The Compliance Area, or Compliance Officer (comprising CODERIO's CEO and CFO), is responsible for the operational management of this Code and will:

- Carry out effective dissemination of the Code to all employees.
- Answer questions regarding the content of this documentanswer questions regarding the content of this document.
- Propose modifications to the Code when necessary.
- Ensure that new employees receive the Code, acknowledge its receipt, and sign the commitment form, which will be attached to their personnel file.

The Compliance Area or Compliance Officer is also responsible for receiving and managing complaints submitted in relation to the matters addressed in this Code, with the support of the Human Resources Department.

2. GROUNDS.

This Code of Business Conduct and Ethics is based on a set of essential values that define CODERIO and must be respected by all its members in their daily interactions with customers, suppliers, employees, and regulatory authorities..

3. ETHICAL VALUES.

The values that define CODERIO are as follows:

- **COMMITMENT** - We respond to our customers' needs with sustainable solutions.
 - We build strong relationships
 - We strive to exceed expectations by putting passion into everything we do.
- **TEAMWORK** - We foster work dynamics where individual skills complement and enhance each other.
 - We promote interdisciplinary collaboration.
 - We value a sense of humor and optimism.
 - We celebrate successes and learn from our experiences.
- **TRANSPARENCY** - We listen to and understand our clients' needs, and we foster constructive personal and business relationships..
 - We treat others as would like to be treated
 - We build dialogue based on diversity and experience.
- **EFFECTIVENESS** - We aim to make our clients' lives easier by providing prompt and high-quality responses
 - We are respectful of our clients' time
 - We provide excellent and comprehensive service, delivering products and services within established deadlines.
 - We focus on processes that create value.

4. COMMUNICATION.

The Compliance Area, or Compliance Officer, is responsible for communicating this Code of Business Conduct and Ethics and ensuring it is kept up to date. CODERIO asks its directors, managers, and team leaders to disseminate this Code among their employees and to lead by example..

5. PRACTICES OF THE CODE OF CONDUCT AND BUSINESS ETHICS.

5.1 LAW ENFORCEMENT.

All CODERIO employees must strictly comply with the laws of the countries in which they operate, avoiding any conduct that may harm CODERIO's reputation, even if no law is broken. Employees must not knowingly assist third parties in violating any law or engage in actions that undermine respect for the law.

Employees are expected to act with honesty and integrity in all dealings with government authorities at the municipal, provincial, or national level, ensuring that all information, documentation, and statements they provide are truthful, clear, and complete.

CODERIO strictly prohibits any involvement in child exploitation, forced labor, inhumane treatment, or the use of corporal punishment, coercion, or verbal abuse.

5.2 EQUAL OPPORTUNITIES AND NON-DISCRIMINATION.

CODERIO provides equal opportunities in employment and professional advancement and shall not engage in discrimination based on sex, sexual orientation, race, religion, national origin, marital status, or social status.

Employees involved in hiring, selection, or promotion processes must act objectively, avoiding any discriminatory practices, and aim to identify

candidates who best match the requirements of the position, promoting equal opportunities at all times.

Anyone who experiences or witnesses discrimination or harassment at work must immediately contact their direct supervisor or, if that is not possible, the Human Resources Department.

5.3 PROTECTION OF CODERIO'S RESOURCES.

Employees must protect CODERIO's assets and property and ensure their integrity and confidentiality, in accordance with internal controls and authorization procedures.

Physical and electronic assets provided by CODERIO, including computers, telephones, printers, and email systems, are work tools for organizational activities and must not be used for personal or unrelated purposes.

For computer equipment and applications, CODERIO assigns passwords to each employee. These passwords are personal, non-transferable, and must not be shared under any circumstances. Employees are responsible for any improper use of their passwords and may be subject to disciplinary action.

All communications and information created, received, stored, or sent through CODERIO's email and electronic systems, including those of third-party internet providers, are the property of CODERIO. Employees do not have a personal right to privacy in any such communications or materials.

5.4 SAFETY AND HYGIENE.

Workplace hygiene and safety are fundamental to performing daily tasks safely and effectively at CODERIO.

All employees are responsible for complying with established safety measures. Managers and supervisors are responsible for promoting these measures among their teams.

5.5 DIGNIFIED TREATMENT.

CODERIO provides a respectful and violence-free work environment. Threats, harassment, intimidation, and aggression are strictly prohibited.

All employees must act in accordance with the principles of dignified treatment, showing respect and cordiality toward colleagues, clients, suppliers, and the community. Employees must respect the religion, sexual orientation, race, and other personal characteristics of others at all times.

5.6 CONFIDENTIALITY OF CODERIO'S AND ITS CLIENTS' INFORMATION.

Employees must not disclose any accounting or other company information that has not been made public in accordance with the law.

Employees must not use or disclose information obtained through their work for personal gain or the benefit of others.

CODERIO employees are responsible for ensuring the confidentiality, integrity, and availability of data and information related to clients and third parties. This includes identifying sensitive data, ensuring its protection, and granting access only to those who need it to perform their duties.

5.7 OBJECTIVITY AND CONFLICT OF INTEREST.

All CODERIO employees have the responsibility to avoid:

- Acting on behalf of CODERIO in situations where the employee, a relative, or personal friend has a personal interest.
- Using the name of CODERIO improperly.
- Accepting any favors from individuals or entities that have business relations with CODERIO.
- Personally benefiting from business opportunities involving CODERIO.
- Assisting CODERIO's competitors in their business activities.

Employees must disclose any conflicts of interest promptly to their direct supervisor. If there is any doubt about whether an activity may create a conflict of interest, employees should consult their supervisor and the Human Resources Department for guidance on the appropriate actions to take.

5.8 GIFTS AND HOSPITALITY.

The Gifts Policy outlines CODERIO's main guidelines regarding gifts and hospitality.

Employees must not accept, offer, or receive gifts or hospitality that could distort business relationships or be perceived as a bribe or an act of favoritism. Bribery is strictly prohibited.

5.9 ANTI-CORRUPTION POLICY.

CODERIO is committed to fostering a culture of integrity that promotes strict compliance with laws, regulations, internal codes, and industry best practices.

It requires its employees to act honestly and transparently in their dealings with public authorities, establishing zero tolerance for acts of bribery, influence peddling, or any other form of corruption.

CODERIO has a specific Anti-Corruption Policy, consisting of actions, mechanisms, and internal procedures designed to promote integrity, monitor compliance, prevent, detect, and correct irregularities, and avoid conduct punishable under applicable regulations.

5.10 CUSTOMER RELATIONS.

Customers are a top priority for CODERIO. All employees are responsible for maintaining respectful, honest, and committed relationships with clients, providing comprehensive and high-quality service. CODERIO transacts only with individuals and companies recognized for their integrity.

Building long-term business relationships requires trust and transparent communication. In this regard, the following principles should be observe:

- A. Courteous and straightforward communication.
- B. Prompt and high-quality service.

5.11 RELATIONSHIP WITH SUPPLIERS.

CODERIO promotes respectful and dignified treatment of its suppliers and ensures that the goods and services they provide comply with applicable laws. CODERIO expects its suppliers to act with integrity, trust, respect, honesty, and transparency, adhering to strict ethical standards in all their activities.

All employees who interact with CODERIO's suppliers must comply with this Code, ensure its provisions are followed, and align their actions with the Organization's supplier contracting procedures.

5.12 HEALTHY COMPETITION.

CODERIO promotes fair and honest competition. Employees must not engage in any practices that undermine fair competition..

5.13 REMOTE WORK.

Remote work is one of the great pillars of our culture and the daily work model for most of the CODERIO team. It gives us flexibility and autonomy, but staying aligned and connected in a virtual environment requires a conscious effort. For this reason, the following best practices are established for our daily dynamics, especially during virtual meetings:

Cameras on: they are our window to the team. Turning on the camera improves communication, allows us to read non-verbal cues, avoids misunderstandings, and strengthens the bonds between colleagues. Except in the event of connection issues, this is expected to be our standard practice.

Active participation: let's avoid multitasking during meetings. Being fully present respects everyone's time and helps make meetings more productive and effective.

Muted microphone: let's keep our microphones muted when we are not speaking, to ensure clear audio and avoid unnecessary interruptions.

Punctuality: joining on time and ending meetings within the scheduled time is essential to respect the whole team's agenda.

Disconnection hours: let's respect our own and others' rest hours, as well as the team's different time zones, in order to preserve a healthy and sustainable work environment.

Failure to comply with these practices may result in sanctions or warnings.

6. PREVENTION OF MONEY LAUNDERING AND TERRORIST FINANCING.

CODERIO is firmly committed to preventing money laundering and the financing of terrorism.

Money Laundering and Terrorist Financing pose serious legal, economic, and reputational risks for the company. All employees must be fully aware of the risks to CODERIO and themselves if this Article 6 and the applicable internal procedures are not properly followed.

7. COMPLAINTS OF NON-COMPLIANCE.

All employees are responsible for reporting any non-compliance with this Code of Business Conduct and Ethics, organizational values, or other CODERIO standards.

Employees may report violations of the Code of Ethics through several channels, either anonymously via NAILTED, or by email or phone to their direct supervisor or the Human Resources Department.

The electronic mailbox for receiving complaints is: **prevention@coderio.com**

8. COMMUNICATION OF THE CODE OF CONDUCT AND BUSINESS ETHICS.

To ensure compliance with this Code of Business Conduct and Ethics, CODERIO requires all employees to certify that they have read and understood the Code, and that they will adhere to its provisions in their daily activities.