IT SERVICES

CODE OF ETHICS AND CONDUCT

FOR SUPPLIERS, BUSINESS PARTNERS AND THIRD PARTIES

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At KIO IT Services, integrity, ethics, and compliance with the law are fundamental principles that guide our decisions and the way we conduct our activities.
This Code reflects the commitment of KIO IT Services' Senior Management to a culture of integrity, ethics, and compliance, serving as the foundation for building solid and sustainable business relationships.

Our reputation and the trust placed in us by clients, authorities, partners, and society depend not only on the quality of the services we offer, but also on the conduct of those who form part of our value chain.

Therefore, we expect our suppliers, business partners, and third parties to act with the same standards of integrity, legality, transparency, and responsibility that we require from our employees. This Code of Ethics and Good Conduct establishes the minimum principles and guidelines that must be observed by all individuals or legal entities that maintain, or seek to maintain, a commercial or business relationship with KIO IT Services.

Compliance with this Code is an essential condition for establishing and maintaining a relationship with KIO IT Services and reflects a shared commitment to ethical, responsible, and sustainable business relationships.


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Purpose and Intent of the Code

The purpose of this Code is to establish a common framework of ethical and behavioral principles governing the conduct of suppliers, business partners, and third parties in their relationship with KIO IT Services.
In particular, this Code seeks to:

- Promote business relationships based on legality, integrity, transparency, and respect.
- Prevent legal, reputational, operational, and corruption risks associated with interaction with third parties.
- Ensure that activities carried out in the name of, on behalf of, or in connection with KIO IT Services are conducted in accordance with the law and best integrity practices.
- Reaffirm KIO IT Services' commitment to nationally and internationally recognized ethical standards.



Scope and Binding Nature of the Code

For the purposes of this Code of Ethics and Good Conduct, the term “Third Parties” encompasses suppliers, contractors, subcontractors, consultants, intermediaries, agents, business partners, strategic allies, and any other individuals or legal entities to whom this Code applies, who maintain or intend to maintain a commercial or professional relationship with KIO IT Services, regardless of their nationality, country of origin, or the jurisdiction in which they operate.

Compliance with this Code is mandatory and constitutes an essential condition for establishing and maintaining a relationship with KIO IT Services. Its provisions must be observed in all activities carried out in the name of, on behalf of, or in connection with the Company.

KIO IT Services may incorporate this Code as a contractual reference, annex, or condition in contracts, purchase orders, requests, letters of adherence, or other legal instruments executed with Third Parties, without prejudice to applicable legal, regulatory, and contractual obligations.

Compliance with the Law and Duty to Act with Integrity

Third Parties must comply at all times with the laws, regulations, and provisions applicable in the countries where they operate, as well as with the contractual commitments entered into with KIO IT Services.

Compliance with the law is not merely a legal obligation, but a fundamental expectation of conduct. No instruction, commercial pressure, market practice, or economic benefit justifies non-compliance with the law or the principles established in this Code.

In any situation that raises reasonable doubts regarding the legality or ethical propriety of a conduct, the third party is expected to refrain from acting and seek guidance before executing the action.



Integrity, Anti-Corruption, and Prevention of Misconduct

KIO IT Services maintains a zero-tolerance policy against any form of corruption, bribery, or misconduct. Consequently, Third Parties must conduct themselves with integrity in all activities directly or indirectly related to the Company.

It is strictly prohibited to offer, promise, authorize, solicit, or accept, directly or indirectly, any undue benefit, whether economic or in kind, with the purpose of improperly influencing commercial, contractual, technical, or administrative decisions. This prohibition includes, but is not limited to:

- Bribery, improper payments, or kickbacks.
- Facilitation payments, even when considered “customary practices” in certain markets.
- Benefits granted through intermediaries, agents, or related third parties.
- Donations, sponsorships, or contributions used as a means to obtain undue advantages.

Third parties must have reasonable controls in place to prevent acts of corruption and, where applicable, money laundering, and must cooperate with KIO IT Services in the prevention, detection, and investigation of these risks.

Gifts, Business Courtesies, Hospitality, Travel, and Invitations

In their relations with KIO IT Services, Third Parties must conduct themselves with integrity and refrain from offering, promising, delivering, or managing any benefit that could directly or indirectly generate an expectation of preferential treatment, undue influence, or a perception of a lack of objectivity in the Company's decision-making.
Gifts, business courtesies, hospitality, travel, or invitations will only be acceptable when they serve a legitimate business purpose, are granted in a transparent, reasonable, and occasional manner, and do not generate an expectation of reciprocity, undue advantage, or implicit commitment.

Offerings will be considered inappropriate if, by their nature, value, frequency, timing, or context, they could:

- Compromise or appear to compromise the independence, impartiality, or objectivity of KIO IT Services' employees.
- Coincide with bidding, negotiation, award, performance evaluation, or relevant decision-making processes.
- Generate an expectation of reciprocity, commercial advantage, or preferential treatment.
- Place KIO IT Services' employees in a situation of real, potential, or apparent conflict of interest.
- Exceed what can reasonably be considered acceptable under legitimate business practices, or occur frequently or repeatedly, even if they may seem of low value individually.
- Contravene the law, this Code, or the applicable internal policies of KIO IT Services.



KIO IT Services reserves the right to reject, return, or report any offering that is inconsistent with the principles established in this Code. In the event of any reasonable doubt regarding the appropriateness of an offering, Third Parties must refrain from making it and, if necessary, seek guidance through the channels established by KIO IT Services. The specific provisions and applicable procedures in this matter are detailed in the KIO IT Services Anti-Corruption Compliance Policy.





Conflicts of Interest

Third Parties must avoid situations in which personal, family, financial, or commercial interests could interfere, or appear to interfere, with an objective, impartial, and ethical relationship with KIO IT Services.
A conflict of interest exists when the interests of a supplier, business partner, or third party, or of persons related to them, could improperly influence decisions, actions, or judgments made within the framework of the relationship with KIO IT Services, even if such influence does not materialize.
The following situations are considered conflicts of interest, including but not limited to:

- Maintaining personal, family, or business relationships with KIO IT Services' employees that could influence, or appear to influence, commercial or contractual decisions.
- Having a current or former KIO IT Services employee as a partner, shareholder, representative, or person of significant influence without prior disclosure.
- Obtaining or attempting to obtain undue personal benefits derived from the relationship with KIO IT Services, other than those contractually agreed upon.
- Participating directly or indirectly in activities, businesses, or investments that compete with the interests of KIO IT Services without timely disclosure.
- Using information obtained within the framework of the business relationship for personal benefit, or for the benefit of family members or third parties.

Any real, potential, or apparent conflict of interest must be disclosed in a timely manner to KIO IT Services for analysis and, if applicable, proper management. Failure to disclose it, as well as providing incomplete or misleading information, may result in the adoption of corrective measures in accordance with this Code.

Fair Competition and Market Practices

Business relationships must be conducted under the principles of fair, ethical competition and in accordance with applicable antitrust and free competition legislation. Third Parties must compete honestly, refraining from practices that restrict, distort, or improperly affect free competition or the efficient functioning of markets, including those related to bidding processes, tenders, or selection mechanisms, whether public or private.En particular, deberán abstenerse de:

In particular, they must refrain from:

- Entering into agreements, arrangements, or practices with competitors that have the object or effect of fixing prices, allocating markets, limiting production, coordinating bids in tenders, or any other conduct contrary to competition legislation.
- Exchanging sensitive or strategic information with competitors, including prices, costs, margins, commercial conditions, market strategies, or similar information, when this could affect competition or market integrity.
- Obtaining, using, or disclosing information improperly, unfairly, or through deceptive, inappropriate practices contrary to the law.



Third Parties must conduct themselves with transparency and responsibility in their commercial practices and refrain from any conduct that could generate legal or reputational risks for KIO IT Services.



Relations with Authorities and the Public Sector

Third Parties who interact, directly or indirectly, with authorities, public officials, or public sector entities in activities related to KIO IT Services must conduct themselves in a transparent, professional manner, strictly in accordance with the law, as well as the integrity principles established in this Code.

It is prohibited to offer, promise, or deliver, directly or indirectly, payments, gifts, benefits, or any other undue advantage to authorities or public officials, whether directly or through intermediaries, in order to improperly influence official decisions, procedures, or actions.

Furthermore, Third Parties must not conduct dealings, procedures, negotiations, or communications with authorities or public sector entities on behalf of KIO IT Services without due express authorization or without prior coordination established by the Company.

Any relevant interaction with authorities or public sector entities, including requests, inspections, audits, administrative procedures, or investigations, must be reported and, when appropriate, channeled through the Legal or Compliance departments of KIO IT Services, in accordance with current internal procedures.

Given the nature and risks associated with contracting with the public sector, Third Parties must observe the applicable guidelines in bidding, contracting, or service execution processes with government entities, in accordance with current regulations and internal policies of KIO IT Services.
Consult the Government Sector Contracting Policy here.



Human Rights, Respect, and Dignified Treatment

KIO IT Services expects its Third Parties to respect human rights and promote dignified, safe, and respectful working conditions in all activities related to the Company. No form of discrimination, harassment, bullying, forced or child labor, or abusive, intimidating, or degrading treatment will be tolerated.

Third parties must conduct themselves with respect toward all individuals, regardless of their origin, gender, age, sexual orientation, disability, religion, opinion, social status, or any other status protected by law. Furthermore, Third Parties must adopt reasonable measures to prevent conduct that violates human dignity and address in a timely manner any situation that might contravene these principles.

Health, Safety, and the Environment

Third Parties must comply with applicable regulations regarding health, safety, and the environment, as well as with the contractual commitments assumed with KIO IT Services. They are expected to adopt reasonable measures to prevent occupational accidents, protect the health and integrity of their personnel and third parties, and minimize the environmental impacts resulting from their activities related to the Company.

Any unsafe condition, relevant incident, or significant risk identified in the course of activities related to KIO IT Services must be addressed responsibly and in a timely manner, in accordance with applicable legislation and best practices in the field.





Use of Company Assets

Third Parties must responsibly use KIO IT Services' assets, facilities, systems, equipment, or resources to which they have access, exclusively for authorized purposes and in accordance with the agreed terms. Improper use, misappropriation, damage, loss, disclosure, or unauthorized disposal of such assets is prohibited.

Third parties must adopt reasonable measures to protect them and prevent their use for personal purposes, unrelated to the business relationship, or contrary to the law or this Code. Any loss, damage, or unauthorized use of KIO IT Services' assets must be reported immediately through the established channels.

Information Protection and Intellectual Property

KIO IT Services' information and intellectual property, including confidential, technical, commercial, and strategic information, software, technological developments, methodologies, and documentation, must be protected and used solely for authorized purposes related to the business relationship.

Third Parties must refrain from disclosing, copying, reproducing, using, or disposing of such information or intellectual property without the corresponding authorization. These obligations continue even after the termination of the business relationship with KIO IT Services.
Specific provisions regarding personal data protection and information security are detailed in the Personal Data Privacy Policy and the Cybersecurity Policy.

Reporting Channels, Inquiries, and Non-Retaliation

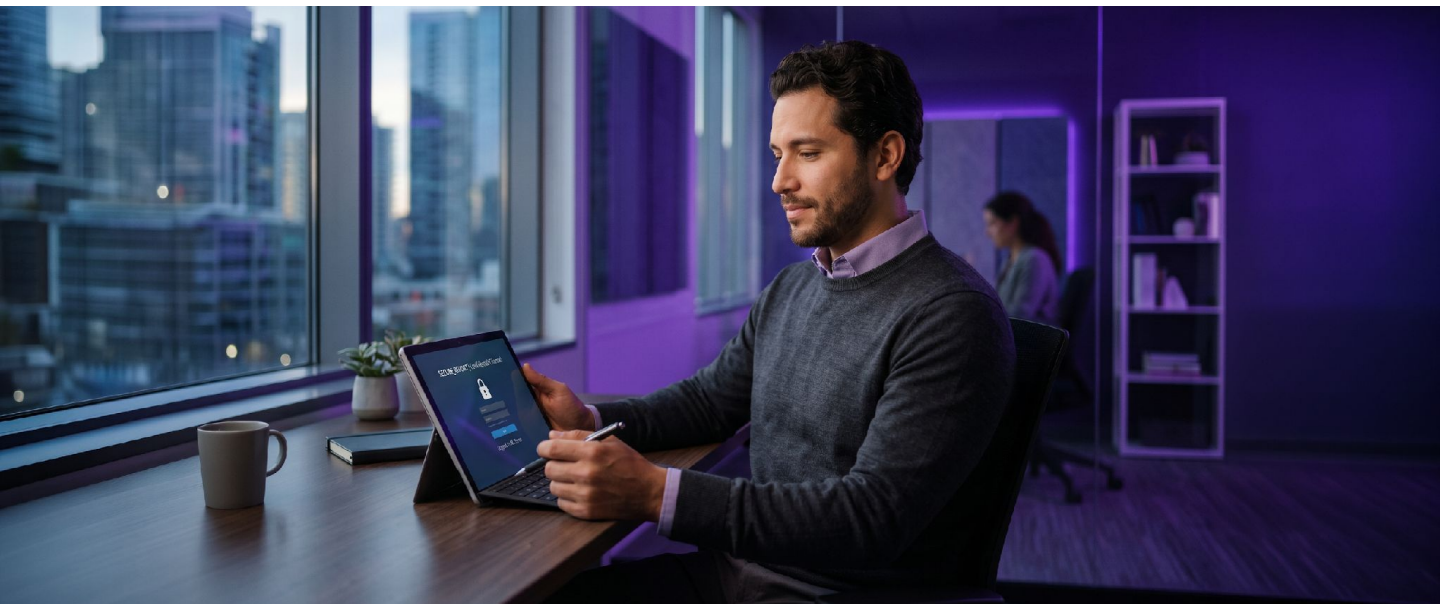
Acting with integrity also implies speaking up when something does not seem right. Third Parties have the responsibility to report, in good faith, any conduct they consider contrary to this Code, the law, or applicable policies.

KIO IT Services provides formal consultation and reporting channels that are confidential and, where applicable, anonymous. The official reporting channels are as follows:

- Phone: **800-04-ÉTICA (38422)**
- Email: **lineadedenuncia@ethicsglobal.com**
- Website: **[Available via official channels]**

These channels are managed by an independent third party and are available 24 hours a day, 7 days a week, to receive reports related to potential non-compliance with this Code, the law, or KIO IT Services' internal policies.

KIO IT Services strictly prohibits any form of retaliation against those who, in good faith, make inquiries or submit reports. Good faith implies providing information that is reasonably believed to be true, even if it is subsequently determined that no violation or infraction occurred.



Consequences of Non-Compliance

Non-compliance with the provisions of this Code, as well as the refusal to accept it or to fulfill the commitments established herein, may lead to the adoption of corrective measures by KIO IT Services, including the suspension or termination of the business relationship, without prejudice to corresponding legal, contractual, or administrative actions.

Acceptance, Adherence, and Formalization of the Code

The Code of Ethics and Good Conduct for Suppliers, Business Partners, and Third Parties constitutes a mandatory framework of principles and standards of conduct governing any commercial or business relationship with KIO IT Services. As a condition for initiating and maintaining a relationship, they must accept, adhere to, and commit to complying with the provisions of this Code, binding themselves to observe its principles and guidelines in all activities carried out in the name of, on behalf of, or in connection with the Company.

Acceptance of this Code implies a commitment to conduct activities in accordance with the law, the principles of integrity, ethics, and transparency, as well as international best practices in compliance and corruption prevention. Furthermore, Third Parties must promote compliance with this Code among their personnel, representatives, agents, subcontractors, or any other person acting directly or indirectly on their behalf in activities related to KIO IT Services, assuming responsibility for ensuring that such individuals conduct themselves in accordance with the principles established herein.
The acceptance of and commitment to this Code must be formalized through the signature of the legal representative of the supplier, business partner, or third party, whether in physical or electronic format, in accordance with the mechanisms established by KIO IT Services in its contracting, procurement, onboarding, or contract renewal processes. By means of said signature, the supplier, business partner, or third party declares to have received, read, and understood the Code, to be aware of its content, scope, and binding nature, and commits to complying with it and enforcing it in all activities related to KIO IT Services.

Third Parties bind themselves to inform KIO IT Services in a timely manner, through the reporting and consultation channels provided in this Code, of any infraction, suspected non-compliance, or conduct that could contravene the Code, the law, or applicable policies. Likewise, they acknowledge and accept that KIO IT Services may conduct reasonable audits or reviews, directly or through designated third parties, upon prior written notice given at least 30 (thirty) business days in advance, for the purpose of verifying compliance with the Code, without implying any additional cost for KIO IT Services.

Non-compliance with this Code, as well as the refusal to accept or formalize the commitment established herein, may lead to the adoption of corrective measures, including the suspension or termination of the business relationship, without prejudice to corresponding legal, contractual, or administrative actions

Company Name or Corporate Name: _____

Name of Legal Representative: _____

Title: _____

Signature: _____ Date: _____