



CODE OF ETHICS

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Ethical conduct has always been a central axis in our Strategy, as a guarantee of our sustainability, our values are fundamental in the development of work at Kiteris and is a factor that generates trust and represents a true seal of distinction for our customers, employees, suppliers and all stakeholders. In the current social context, it is more essential than ever to act responsibly and ethically in our business activities.

Ethical behavior at Kiteris is based on the principles and commitments reflected in our values, so knowing them and complying with the Code of Ethics must be a priority for everyone.

1. Our Values

The world is constantly evolving and, precisely for this reason, our values must prevail in a field of action in which we must strengthen our alliances to contribute to their development and their response in accordance with the highest ethical standards.

We are a company in which people are the most important thing and, therefore, this Code of Ethics and Conduct must be a key element in our day-to-day operations.

Quality of service. Commitment. Passion for service.

"We love satisfying our customers!"

Efficiency. Measurable results.

"We get better if we measure how we do it!"

Technological culture. Training.

"We share knowledge!"

Proximity to the teams. Participation, collaboration.

"We are all One!"

Operational flexibility. Predisposition to change.

"We don't drop our rings!"

Initiative. We make things happen.

"If we see it clear, we go for it!"

2. Our Ethical Principles

Kiteris' corporate values are expressed through the actions of its Professionals*. Its ethical culture is recognized in the fundamental principles that guide their behavior: compliance with laws and regulations, integrity, justice, equality, honesty and respect for people.

Kiteris expects its employees to comply with these ethical principles in all circumstances and regardless of their position, their level of responsibility and their interlocutors. All Professionals are strictly forbidden to act in a way that could raise the slightest doubt about the company's ethics.

We reflect in this Code of Ethics the values and principles that should govern the behavior of our Professionals, in accordance with the objectives and framework of action established by their shareholders.

Our ethical commitment and the respect of these principles by all professionals are more necessary than ever to carry out the common mission of an intelligent and sustainable management of the resources that are essential for our future.

Fundamental Principles:

- 1. To act in accordance with laws and regulations.**
- 2. To intrigain the culture of integrity.**
- 3. To grive proof of fairness and honesty.**
- 4. To respect others.**

These four fundamental principles apply specifically to the three areas in which Kiteris carries out its activities:

- The scope of the organization, formed by the human team and shareholders.
- The market environment, within which relationships are maintained with customers, suppliers and other collaborators, partners and competitors.
- The environment, made up of all the places where the company is present: the local community and the environment.

2.1. Our Principles applied to the human team.

At all levels, high standards are set to maintain harmonious human relations. In this sense, it is the responsibility of each professional to carry out his or her work in good physical and intellectual conditions. Thus, in the exercise of responsibilities and hierarchical relationships, the person must always be respected.

* All employees, officers and directors of the Company, as well as collaborators, suppliers and third parties acting on behalf of Kiteris are considered as such.

Kiteris favors relations between male and female employees based on courtesy, consideration, recognition and discretion. The Company absolutely condemns any kind of harassment and disapproves of any kind of pressure.

Kiteris is a company that respects diversity and equal opportunities, and takes into account above all the skills of its Professionals and refuses to discriminate in any way. The requirement of a high degree of professionalism that is pursued favors the development of people, both from a professional and personal point of view.

The Company strives to ensure that salaries at all professional levels allow a dignified existence in accordance with the local standard of living. It is also concerned to implement adequate means to preserve the health and safety of its Professionals in the workplace.

Executives and Managers

The professionals who have responsibility for people management at Kiteris must stand out for their high professionalism, basing their performance on excellence and quality of service. Their ethical priority must be to promote among their employees the promotion and recognition of ethical behavior in accordance with the company's Values and the Principles of this Code.

Professional excellence at Kiteris is understood to be based on Cooperation, Partnership, Teamwork and participative Leadership.

Shareholders

Shareholders play a key role in the Company's development. Out of respect for the trust placed in them, they have a dual obligation: on the one hand, to guarantee financial results and an optimal return on the investment made, and on the other hand, to ensure good, transparent, honest and reliable governance.

2.2. Our Principles applied to the Market.

Customers

Customer satisfaction and, consequently, the Company's viability, depend on clearly defined factors: Service, Professionalism, constant Quality improvement, concern for sustainable resource management, as well as consideration of the social impact of our activities.

These requirements presuppose an open dialogue based on the use of accurate and honest information, the transparency of the procedures implemented, as well as the respect of commitments and competition rules.

Suppliers and partners.

The choice of suppliers and partners must be impartial and demanding. They are therefore selected on the basis of their professionalism and competitiveness in order to establish a relationship of trust with them.

All negotiations must respect the quality principles defined by the company. In this respect, the decision-making process must involve all the partners concerned. The professionals involved must also demonstrate irreproachable ethics, avoid any conflict of interest and comply with regulations, particularly those relating to competition rules.

Kiteris recommends that its partners and suppliers, if they do not already have them, adopt ethical, environmental and social standards and observe practices compatible with the values set out in this Code of Ethics.

Competitors

The Company respects the rules of the market. In this context, it complies with the rules of competition and regulated markets, behaves fairly and undertakes not to defame or denigrate its competitors. It also protects its confidential information. And finally, it uses only legal and honest means to gather information useful for obtaining new business.

2.3. Our Principles applied to the Environment.

Socially responsible, Kiteris is committed to the communities in which it operates. Respectful of the environment and cultures.

Kiteris considers integrity as one of the founding principles of its ethics. It rejects corruption in any form and ensures that professionals involved in enforcing this principle do not suffer any harm.

The Company refrains from financing any political activity.

Aware of its responsibilities towards present and future generations, Kiteris defines its strategy and sets its objectives as a committed player in the service of sustainable development and the circular economy, and is accountable for its results. It respects local legal and regulatory obligations.

3. Scope of compliance with the Code of Ethics

This Code applies to all levels of the Company, and must also be promoted by its Professionals beyond that perimeter and communicated to all parties involved.

All Kiteris Professionals must integrate the ethical principles of this Code in the performance of their work. The Company's management is the first guarantor of the application of the Code of Ethics. To this end, it must equip itself with the necessary tools to monitor its implementation and to detect violations of its rules.

The behavior of these managers, whose decisions have a major impact in terms of ethics, must of course be exemplary. Thus, when management appoints someone to a position of responsibility, it must ensure that the person appointed has the necessary skills, authority and means to apply the Code of Ethics.

4. Monitoring and Control

This Code is available to all Professionals, who are obliged to report any breach. There is a Whistleblower Channel, available on the HR management platform Bizneo, in case it is necessary to request advice, consultation or notification of irregularities on ethical issues.

Complaints will be evaluated and, if non-compliance is proven, the appropriate sanctions may be applied, depending on the seriousness of the event.

ANNEX- Guidelines

In order to facilitate compliance with and understanding of this Code of Ethics, these behavioral guidelines have been specified:

- DO NOT allow actions, such as harassment for whatever reason (sexual, social, labor or gender-based).
- AVOID incurring in verbal or non-verbal conduct, through actions or omissions, that may be contrary to gender, race, and belief equality, free sexual orientation, full integration and inclusion of disability.
- BE careful with the duties of confidentiality, use of privileged information.
- DO NOT ALLOW conflicts of interest. A conflict of interest is a CORRUPTION RISK that could become an act of corruption.
- WE WILL NOT accept any gifts, invitations, travel, meals or financial compensation from current or prospective suppliers.
- DISCLOSE, protect and promote among customers and stakeholders the fundamental right to privacy.
- AVOID unjustified actions that generate favored treatment to third parties.
- PROVIDE guarantees of equal treatment and non-discrimination.
- AVOID the capture of its decisions and actions by interest groups.
- REJECT any form of corruption or bribery.
- COMPLY with and observe health and safety regulations.
- PROMOTE WORK RELATIONSHIPS based on mutual trust and respect a positive work environment support inclusion and ensure equal treatment and opportunities for men and women.
- REJECT any form of discrimination based on birth, racial or ethnic origin, gender, sexual orientation, religion or beliefs, opinion, ideology, functional diversity, age or any other personal or social condition or circumstance.
- ENCOURAGE the professional development of its employees, while promoting continuous training.
- NOT to allow child labor.
- CONTRIBUTE TO RESPECT and the preservation of the environment.
- ENCOURAGE teamwork and quality human relations.