

ANTI-CORRUPTION POLICY AND PREVENTION OF MONEY LAUNDERING.

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Version Control Table.

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1. PURPOSE.

CODERIO, together with its subsidiaries and affiliates worldwide (hereinafter, "Coderio"), is committed to complying with all applicable anti-corruption laws in the jurisdictions where it operates, including the U.S. Foreign Corrupt Practices Act ("FCPA").

Coderio promotes a culture of integrity and strict compliance with laws, regulations, internal codes, and industry best practices. All employees must act with honesty and transparency in their business dealings and avoid any conduct that could be construed as bribery, influence peddling, or other forms of corruption. Coderio enforces a strict zero-tolerance policy toward such behavior.

2. POLICY ENFORCEMENT.

This policy applies to all Coderio employees, regardless of their location. Every employee is personally responsible, through their conduct, for complying with this policy. Coderio's management must ensure that all employees under their supervision and authority adhere to it.

Coderio also expects its business partners, suppliers, and third parties to adopt the same zero-tolerance approach to bribery and corruption.

3. COMPLIANCE OFFICER.

Coderio's CFO and CEO have been designated as responsible for compliance, in that order of review, and are jointly accountable for ensuring adherence to and execution of this policy.

The Compliance Team supports employees in understanding and applying this policy, and is responsible for implementing and maintaining Coderio's anti-corruption program. However, ultimate responsibility for compliance rests with each employee.

Coderio provides mandatory annual compliance training for all directors and employees.

In addition, Coderio's operations in certain countries may establish specific anti-corruption guidelines to comply with local legislation or address particular circumstances.

4. PROHIBITED CONDUCTS.

Employees must refrain from engaging in any of the following practices:

- 1.** Offering gifts to a public official in order to induce, delay, or prevent an action related to their official duties.
- 2.** Offering gifts to a third party with the intent that they improperly influence a public official..
- 3.** Accepting commissions, remuneration, gifts, benefits, or economic advantages from third-party companies or suppliers in exchange for awarding contracts or services.
- 4.** Offering or granting money, gifts, favors, promises, or advantages to a public official of another State or an international organization—whether for their own benefit or that of a third party—in exchange for influencing or altering their official duties in any economic, financial, or commercial matter. Offer and accept any type of gift or benefit, which exceeds what is accepted by customary, social and courtesy practices and by internal policy.
- 5.** Offering or accepting any gift or benefit that exceeds customary social or courtesy practices, or that violates internal company policy.
- 6.** Agreeing to requests for commissions, remuneration, gifts, benefits, or economic advantages from any of the persons mentioned above.
- 7.** Accepting cash or cash equivalents, such as stipends, gift cards, or gift certificates. Any gift or hospitality must be tied to a legitimate business

purpose and must never be intended to exert undue influence on a commercial decision.

If you have any doubts or concerns, consult your immediate supervisor or department head. Prior approval from at least one Compliance Officer (Coderio's CFO or CEO) is required to accept gifts or hospitality valued at USD 500 or more.

5. INTEGRITY PROGRAM.

Coderio has established a set of policies and procedures applicable to all directors, officers, and employees. These policies guide the performance of their duties and are designed to prevent the commission of unlawful acts. This policy complements and must be applied together with the Code of Ethics.

6. ANNUAL TRAINING AND TRAINING.

The Compliance Officer has established objective criteria for mandatory annual training on anti-corruption principles. As part of this training, all employees must complete a certification confirming that:

- ✓ You have read and understood this policy;
- ✓ You comply with this policy; and
- ✓ You are not aware of any violations of this policy.

7. INTERNAL INVESTIGATIONS.

Coderio's Management is authorized to conduct internal investigations in response to specific issues or complaints. These may include audits or reviews of records, books, and accounts in order to prevent and detect violations of anti-corruption laws, and to ensure compliance with this Program and other internal policies and procedures.

All employees, officers, and relevant third parties are required to fully cooperate with any such investigation or audit when requested.

8. INTERNAL ANONYMOUS COMPLAINTS CHANNEL.

Coderio provides employees with the option to submit anonymous complaints through the Naited platform, while ensuring their anonymity. No employee will face retaliation for raising a concern in good faith.

Alternatively, complaints may be submitted via email to the following address: prevention@coderio.com

9. DISCIPLINARY ACTIONS.

Employees who violate this policy will face disciplinary action, up to and including termination of employment, and may also face criminal or civil liability under applicable law.

Business partners who violate this policy may have their business relationship with Coderio terminated.

10. MANIFESTATION OF ADHESION BY THIRD PARTIES.

All third-party intermediaries engaged by Coderio are required to sign the Statement of Adherence to this Anti-Corruption Policy.