

# **ETHICAL AND CODE OF CONDUCT TIBA CUSTOMS AGENCY**



## **1 OUR CODE OF ETHICS AND CONDUCT**

This Code of Ethics and Conduct is intended to serve as a reference guide and a pillar of the ethical principles that all members, executives, administrators, and shareholders of the TIBA Customs Agency must assimilate and apply in the daily practice of their business activities.

### **1.1 OBJECTIVE OF THE CODE**

The purpose of this Code of Ethics and Conduct (hereinafter "the Code") is to establish the principles and values that should guide and govern the development of the activities and relationships maintained by the TIBA Customs Agency, as well as by each and every member, director, administrator, and partner that comprise it, as well as the suppliers of the TIBA Customs Agency.

Likewise, the approval of this Code seeks to facilitate the development of daily operations in an ethical, serious, professional, and honest environment, in accordance with the most basic principles of good faith, as well as full and ongoing compliance with current law. At TIBA Customs Agency, we are committed to promoting a corporate culture structured around regulatory compliance, based on integrity, transparency, and good corporate governance, with the aim of achieving, as effectively as possible, the prevention of crimes within TIBA Customs Agency, and particularly encouraging the fight against both public and private corruption, thus promoting fair competition in the market.

### **1.2 SCOPE OF APPLICATION OF THE CODE**

This Code is binding and mandatory for all executives, administrators, shareholders, suppliers, and members at all levels that make up the structure of the TIBA Customs Agency. In this sense, it also includes those subcontractor companies, intermediaries, agents, commission agents, and/or suppliers who lack internal procedures or codes of conduct, who at a minimum comply with the principles and provisions established in this Code of the TIBA Customs Agency.

It is the responsibility of everyone, regardless of the role they play within the organization or society to which they belong, to ensure respect for and compliance with this Code. No violation of it will be tolerated or allowed, so any conduct that goes against the Code, whether directly, indirectly, or by implication, must be reported immediately to the TIBA Customs Agency, with the whistleblower or informant being protected in accordance with current regulations.

## 2 PRINCIPLES AND VALUES

### 2.1 GUIDING PRINCIPLES

The principles established in this Code will be developed through the protocols and control mechanisms that will be incorporated into the TIBA Customs Agency Compliance Program at the time of approval, as well as any others that may be incorporated in the future.

The commitment of the TIBA Customs Agency is based on the following guiding principles:

- 1) **Integrity and ethics:** All those who have a relationship with the TIBA Customs Agency, whether it is work-related or not, are obliged to carry out their activities following the highest standards of integrity, ethics, and honesty and always in accordance with the principles and values regulated in this Code.
- 2) **Compliance:** The TIBA Customs Agency demonstrates its strong commitment to carrying out its activities in full compliance with ethical standards and regulations, expressing the utmost rejection of any inappropriate conduct, situation, or activity that goes against the guidelines of this Code. For this reason, it emphasizes its firm rejection of any form of corruption, money laundering, fraud, or criminal offense, whether committed alone or in collusion with others, in the course of the Group's activities. To facilitate reporting of such conduct, the company provides its members with an Ethics and Compliance Channel that meets the guarantees and highest regulatory standards.
- 3) **Corporate Social Responsibility:** The Customs Agency TIBA expresses its commitment and the importance of conducting its activity in a manner respectful to society, cultural diversity, and customs. In this way, all members of the company are obliged to maintain scrupulous respect for human and fundamental rights, as well as public freedoms recognized nationally and internationally.

For the TIBA Customs Agency, growing in a responsible and sustainable way is fundamental to achieving success.

- 4) **Equality in employment and a safe and healthy work environment:** The TIBA Customs Agency promotes equality in the professional development of its members, committing to apply the principle of non-discrimination and the protection of health and safety at work, so that all members of the TIBA Customs Agency can enjoy the same opportunities, making promotion decisions based solely on training, merit, effort, and, if necessary, on leadership qualities and skills, always evaluated objectively.

Likewise, the TIBA Customs Agency commits to providing all its administrators,

executives, and members with dignified and fair working conditions, having among its objectives the promotion and advancement of Equality Plans, as well as reconciliation programs that facilitate the balance between personal and professional life, adapting as much as possible to the personal and family situations and circumstances of its members, executives, and administrators.

Similarly, no type of abusive, hostile, or offensive behavior will be tolerated, nor discrimination based on race, sex, sexual orientation, belief, ideology, religion, social origin, disability, nationality, age, or any other circumstance among any of the members of the TIBA Customs Agency, regardless of the rank or qualification one holds. Any type of workplace harassment, whether sexual or not, is also rejected, and a specific protocol has been established for it from the moment any sign or suspicion of harassment or intimidation, as well as 'mobbing,' is detected.

- 5) **Respect and commitment to the environment:** The Customs Agency TIBA, committed to a policy of protection and preservation of the environment, ensures respect and care for the surroundings, in order to be more sustainable and efficient, working systematically to promote and support Green Policies among the company's members

### 3 VALUES

To comply with these principles, the pillars and values on which the actions of the TIBA Customs Agency are based are the following:

- 1) **Commitment and effort:** The TIBA Customs Agency always fulfills the commitments made, taking responsibility and striving to exceed the expectations of all clients. The goal is to always achieve optimal results for the client within the established deadlines, anticipating problems and future demands.
- 2) **Teamwork:** The TIBA Customs Agency promotes teamwork, respect, and collaboration among all its members through the exchange of ideas, encouraging cooperation and mutual assistance among them, sharing their different knowledge to achieve their goals.
- 3) **Loyalty:** The TIBA Customs Agency is loyal to its clients, collaborators, and members, always defending the truth and consistency with its members, clients, and business partners.
- 4) **Sustainability:** The TIBA Customs Agency maintains the company's balance through a sustainable and socially responsible economic model.
- 5) **Human Quality:** The TIBA Customs Agency acts with a high ethical standard in all its actions and those of its members, based on respect, honesty, and integrity. To this end, we promote open and transparent communication with and among all its members.

## **4 RULES OF CONDUCT**

### **4.1 BUSINESS AND SOCIAL BEHAVIOR**

#### **4.1.1 INTERNAL FUNCTIONING OF THE CORPORATE BODIES**

In daily activities, one deals with people or companies that maintain business relationships with the TIBA Customs Agency (suppliers, clients, third parties). It is important that any decisions made at the TIBA Customs Agency are motivated by the company's interest, and not by personal interests or relationships. For this reason, the TIBA Customs Agency establishes mechanisms and guidelines of conduct that prevent and avoid such conflicts of interest.

A conflict of interest may arise when members belonging to the TIBA Customs Agency have private or personal interests that undermine the fulfillment of their obligations independently and with integrity within the TIBA Customs Agency. Private or personal interests are understood to mean any possible agreement that results in benefit for oneself, relatives, friends, or acquaintances.

For this reason, the TIBA Customs Agency cannot accept the existence of conflicts of interest among its members, executives, administrators, or partners. In this regard, it is expected that when personal and professional interests are contrary, this situation will be reported to the Compliance Officer or Chief Compliance Officer through the internal channels established for this purpose (Ethics and Compliance Channel).

#### **4.1.2 RELATIONS WITH AND AMONG MEMBERS**

The relationship with and among members must be based on the guiding principles of the TIBA Customs Agency, which have been described previously. To this end, the TIBA Customs Agency gives high priority to:

- Complying with labor laws and regulations.
- Promoting absolute respect for the differences and opinions of others, with the consequent prohibition of all types of harassment and discrimination.
- Safeguarding members and facilities through equipment, devices, systems, and security procedures.
- Defining, communicating, and enforcing internal policies and regulations.

#### **4.1.3 RELATIONS WITH THIRD PARTIES AND WITH THE MARKET**

Relations with third parties, understood as suppliers, clients, competitors, and partners, as well as with investors and agents in the market related to their activity, will be governed by the following principles:

### **1) Leadership and transparency.**

The management and direction of the TIBA Customs Agency will be entrusted to the most suitable people due to their knowledge, qualities, experience, and leadership ability, always opting for a shared management model that takes advantage of the good rapport and complementarity of the administrators of the TIBA Customs Agency.

### **2) Professionalism and solidarity.**

The TIBA Customs Agency will be governed by strictly professional criteria, requiring its members to maintain seriousness, dedication, pride in work well done, responsibility, and loyalty.

The members, executives, administrators, and partners of the TIBA Customs Agency will set aside their personal interests when making business decisions and will ensure that the management and administration of the TIBA Customs Agency is organized according to the social interest and not the family or personal interest, thereby pursuing the creation of long-term value for the shareholder and ensuring full commitment to legality, security, and proper risk management.

The TIBA Customs Agency, to the extent of its possibilities, will assist members, executives, and administrators who request it in achieving their professional aspirations. Members, executives, and administrators whose conduct, behavior, or personal effort is not consistent with the requests they make will not be entitled to receive this assistance.

### **3) Fair competition and defense of competition or antitrust policies**

The TIBA Customs Agency is committed to acting within the framework of its ordinary activities in such a way that compliance with the regulations on Competition Defense and Unfair Competition, both national and community, is ensured, and, very especially, it commits to avoiding all actions that, as set out in these regulations, are considered by the legislator to be prohibited conduct.

It is mandatory to consult the Compliance Officer or Chief Compliance Officer before signing agreements and contracts that could violate trade and competition laws or regulations.

In the event that the TIBA Customs Agency has or may come to have dominance in a market or geographic region, additional precautions must be taken to avoid tactics that could be interpreted as intentions to exclude or harm present or potential competitors.

The TIBA Customs Agency is committed to competing in the markets fairly, promoting free

competition for the benefit of users and consumers, and always complying with current legislation.

#### **4.1.4 RELATIONS WITH MEMBERS OF PUBLIC ADMINISTRATIONS**

The behavior of the members, executives, and administrators of the TIBA Customs Agency with the members of Public Administrations —those who maintain any type of relationship—, both national and foreign, whether or not they hold elected office, must always be guided by transparency, ethics, integrity, and cooperation.

Actions that involve the giving, acceptance, agreement, or offering of bribes, gifts, excessive courtesies, or hidden commissions, among other forms, to members of Public Administrations or to persons closely related to them can never be carried out in the name of the TIBA Customs Agency.

Donations that aim to influence the Public Administration or whose purpose is to obtain an illicit commercial advantage will not be eligible for authorization. Contributions by the TIBA Customs Agency (either as a member or on its behalf) to political parties, regardless of their affiliation or orientation, are equally prohibited.

The personal or family relationship with an authority or public official cannot be used either, regardless of the reasons that motivated or caused it. The same behavior must precede the contacts maintained with foreign officials and/or authorities.

#### **4.1.5 RELATIONSHIPS WITH SUPPLIERS AND THIRD PARTIES**

The TIBA Customs Agency, within a framework of confidentiality and respect, seeks to provide suppliers with the same opportunities to contract them, without creating false expectations and always maintaining consistency, independence, and integrity in the selection process. The evaluation of suppliers is based on the principles of good governance, integrity, responsibility, and diligence established by the TIBA Customs Agency.

The commitment of the TIBA Customs Agency to respecting human rights and ethical behavior also involves promoting and monitoring that other individuals and organizations participating in its supply chain, such as suppliers, comply with these criteria.

Thus, whenever possible, the TIBA Customs Agency will include clauses in the contracts signed with suppliers, so that they commit to complying with the principles regulated in this Code, and it will also carry out compliance reviews of the same by them.

#### **4.1.6 THIRD-PARTY INTERMEDIARIES**

Ignorance is not a sufficient excuse for violating anti-corruption laws. Before dealing with third parties or intermediaries, the TIBA Customs Agency must ensure their good reputation and willingness to comply with the provisions of the Code. Therefore, the Compliance Officer or Chief Compliance Officer may carry out a thorough review and collect the necessary documentation from the person who will act as an intermediary.

Likewise, third-party intermediaries who interact with the TIBA Customs Agency will be required to sign an adherence to this Code, understanding that inadequate management on their part can result in harm to the TIBA Customs Agency, both in terms of potential damage caused to clients and the possible impairment of its good image and reputation.

#### **4.1.7 OCCUPATIONAL HEALTH AND SAFETY**

The TIBA Customs Agency is firmly convinced that it provides its members with a safe workplace in accordance with occupational risk prevention legislation. Therefore, it provides an adequate, healthy, and adapted workplace for all members.

The members of the TIBA Customs Agency will scrupulously comply with the established occupational risk prevention rules.

In the same regard, the TIBA Customs Agency expressly prohibits attending the workplace under the influence of any type of drug or toxic, psychotropic, or narcotic substance, as well as alcohol while performing the assigned duties.

It will also not allow the carrying of weapons or potentially dangerous instruments, unless required for the normal development of the activity.

Members of the TIBA Customs Agency must inform their superiors of any violations of occupational risk prevention rules committed by other members or by a third party (suppliers or clients accessing the facilities, subcontractors, etc.) and report it to the Compliance Officer or Chief Compliance Officer and the Human Resources Manager or through any communication channel available to members of the TIBA Customs Agency.

### **4.2 BEHAVIOR IN RELATION TO RESOURCES**

#### **4.2.1 CONFIDENTIALITY OF INFORMATION**

##### **1) Privileged and confidential information**

All administrators, executives, and members of the TIBA Customs Agency have the duty and obligation to keep secret all information related to the company that could be classified as privileged, confidential, reserved, and/or secret; therefore, it cannot be disclosed and, much less, used for personal benefit. Confidential information is

understood as:

- All that which, for not being of a public nature, affects the business of the TIBA Customs Agency to its greatest extent: customer details, market, financial data, methods or processes. And it may not be disclosed under any circumstances, without the express authorization of the person responsible for the company.
- Information provided by third parties to the TIBA Customs Agency and that is subject to confidentiality commitments.

The following is considered, in an illustrative and non-limiting manner, confidential or privileged information:

- Accounting information and financial projections.
- Mergers, acquisitions, partnerships, expansion plans, and business plans.
- Operations with vouchers and financing.
- Commercial and operational policies and practices.
- Judicial and/or administrative disputes.
- Organizational changes.
- Research and development of new products.
- Personal information of the members of the TIBA Customs Agency.
- Intellectual and industrial property, such as trade secrets, trademarks, patents, and copyrights.
- Lists of clients and suppliers, pricing structures and policies, business cards.
- Software screenshots, and entertainment manuals.
- Information related to advertising, communication, and image.

Regarding the disclosure of this information, we must differentiate between two cases:

- When the disclosure of confidential information is necessary for the performance of an activity, all possible precautions and measures must be taken to protect its confidential nature.
- When that information concerns a third party, it may only and in any case be disclosed with the approval of those third parties.

The TIBA Customs Agency is committed to taking the necessary measures to ensure that reserved and confidential information is properly protected, signing with third parties a written and binding confidentiality agreement with all existing legal guarantees.

All files must be diligently preserved in accordance with current legislation and the internal policies and procedures of the TIBA Customs Agency.

It is the obligation of all members of the TIBA Customs Agency to notify the Information Technology Department of any incidents that occur in the information systems to which

they have access. An incident is understood to be any anomaly that affects or may affect data security.

Such communication must be made immediately and, in any case, within the day on which it becomes known.

Likewise, any reasonable indication of leakage of reserved and confidential information and the particular use of it must be communicated to the Compliance Officer or Chief Compliance Officer at the moment it becomes known.

## **2) Personal data**

The TIBA Customs Agency and its members who, by reason of their position, will handle personal data of its members, executives, administrators, or partners may only use such data in accordance with the provisions of the Personal Data Protection and Digital Rights Guarantee Law and the regulations that develop it, always following the internal procedures implemented within the TIBA Customs Agency. Likewise, the processing of personal data must comply with the purpose for which it was collected.

Regarding unauthorized processing, personal data processing may not be initiated without the prior review and authorization of the Compliance Officer or Chief Compliance Officer.

No other activity expressly prohibited in this document or in the data protection regulations may be carried out.

The TIBA Customs Agency, committed to information security and the protection of personal data, has adequate measures to control and preserve the security of privileged information, among them, the figure of the Compliance Officer or Chief Compliance Officer.

### **4.2.2 INTELLECTUAL AND INDUSTRIAL PROPERTY**

The TIBA Customs Agency protects its industrial and intellectual property rights and respects the rights of third parties in this regard.

Through the capacity for innovation and the work of its members, executives, and administrators, the TIBA Customs Agency or its clients or suppliers can generate ideas, services, strategies, and business opportunities, which must be protected from their knowledge and disclosure.

The way in which these industrial and intellectual property rights can be materialized may vary substantially (processes, designs, methods, business strategies, customer information, prices, etc.). Therefore, members, executives, and administrators of

TIBA Customs Agency may not disclose, copy, or use such rights to obtain personal or illegitimate benefit. They also may not transfer them to third parties without the prior and express authorization of TIBA Customs Agency, as the industrial and intellectual property rights developed within TIBA Customs Agency using the company's resources are the property of TIBA Customs Agency.

Likewise, reinforced measures of diligence and care must be adopted when dealing with information related to the industrial and intellectual property rights of clients or third parties.

The reproduction of third-party material protected by intellectual or industrial property rights is completely prohibited.

Similarly, it is prohibited to manufacture, import, possess, use, offer, or introduce into the market objects or procedures covered by industrial property rights without the consent of their owner, including patents and utility models, industrial or artistic models or designs, among others.

#### **4.2.3 ASSET PROTECTION**

Each member of the TIBA Customs Agency is responsible for the custody and safeguarding of the assets that are under their control. Under no circumstances may they participate, influence, or allow situations or actions related to theft, robbery, misuse, lending, or unauthorized sale of assets.

Likewise, the assets owned by the TIBA Customs Agency, as well as the services available to them, must be used solely and exclusively for the benefit of the company. They may not be used for different purposes unless authorized by the Head of the affected area and the Compliance Officer or Chief Compliance Officer.

In the event that such assets and/or services are used for charitable purposes or donations, it is necessary to obtain authorization from the Head of the affected area and the Compliance Officer or Chief Compliance Officer.

#### **4.2.4 GIFTS AND/OR BENEFITS POLICY**

The exchange of gifts and invitations between clients and suppliers sometimes constitutes a legitimate way to build trust in business and commercial relationships. However, when it comes to gifts or invitations in excessive or inappropriate amounts, they can serve to exert improper influence and may constitute bribery or appear to do so.

Exceptionally, offering and/or accepting gifts or invitations to/from clients/suppliers

may be permitted when all three of the following conditions are met simultaneously:

- a) That they are permitted by current legislation and cannot be interpreted as an incentive to act in a way that alters professional impartiality and objectivity.
- b) That they are given or received as part of a commercial practice or socially accepted courtesy, without having been requested.
- c) That they have a symbolic or economically insignificant value.

The obligated parties will reject or return gifts or invitations offered that do not meet the above requirements, provided that this does not constitute a legal violation and that it constitutes a serious offense to the offering person or entity, in which case the Compliance Officer or Chief Compliance Officer must be informed.

#### **4.2.5 ENVIRONMENT**

The TIBA Customs Agency is committed to the care and respect of the environment in the daily practice of its activities. Therefore, it adopts the necessary measures to conduct its activities in a way that minimizes negative environmental impacts and achieves a high level of safety in its processes, facilities, and services, paying special attention to the protection of its members, suppliers, clients, and surroundings. The TIBA Customs Agency ensures the safety of the obligated parties by complying with the preventive measures that are adopted in each case, contributing to the safety of others and to environmental protection.

### **5 COMPLIANCE WITH THE LAW**

All administrators, executives, partners, and members of the TIBA Customs Agency are obliged to comply with and uphold the current laws, regardless of their rank and scope of application, in the performance of their respective jobs and activities, especially when dealing with operations with clear social impact or involving individuals from the political environment.

The TIBA Customs Agency is committed to maintaining honest and upright behavior in all its actions, avoiding all forms of corruption and always respecting the circumstances and particular needs of all individuals involved in the business and professional activities of the TIBA Customs Agency.

### **6 SUBCONTRACTING**

Any company with which the Customs Agency TIBA has to subcontract the provision of a service or the execution of an activity must comply with the provisions of this Code, with the Customs Agency TIBA, as the subcontractor, being responsible for ensuring proper compliance by the subcontracted company.

For these purposes, subcontracting will not be carried out with companies that do not respect workers' rights, the provisions relating to health, safety, and hygiene at work, including those relating to the prevention of occupational hazards, or that employ personnel whose employment situation does not comply with the provisions of current legislation.

Similarly, no contract will be made with any company, nor will it be a cause for contract termination, if the subcontracted company is not willing to adjust its actions to this Code, through the signing of the corresponding contract or adherence clause thereto, unless it already has a Code of Conduct or similar, with characteristics equivalent to this one.

## **7 ETHICAL AND COMPLIANCE CHANNEL**

The Ethical and Compliance Channel constitutes an effective means to identify and correct deficiencies in the company. It is a communication channel for reporting irregular practices or behaviors within the company by its members and, on occasion, also by third parties, such as suppliers.

Through the Ethical and Compliance Channel, TIBA Customs Agency aims to ensure that all company members, acting in good faith, are able to report irregular conduct confidentially and without fear of retaliation or any other discriminatory or harmful action against the person making the report.

Thus, the staff of TIBA Customs Agency, through the internal Ethical and Compliance Channel, will be able to report any irregularity, noncompliance, or breach of the behaviors and regulations set forth in this Code.

In this regard, they may report possible irregularities, improper acts, behaviors contrary to the current legislation or to the internal regulations of the TIBA Customs Agency that could entail some type of responsibility (criminal, civil, or administrative) for the company. And even any type of matter, innovation, or idea that contributes to the improvement of our corporate ethics and compliance culture.

Communications will be received through the established Ethics and Compliance Channel on the Portal, directly to the Compliance Officer or Chief Compliance Officer, or through any other means that may be established in the future.

As a result of the communications received and their subsequent investigation, the Compliance Officer or Chief Compliance Officer may draw important conclusions about potential control failures that have allowed the reported irregular practice to take place and, therefore, conclude the need to implement additional control measures.

## **8 APPROVAL OF THE CODE**

This Code will be approved by the Board of Directors of the TIBA Customs Agency, which will issue the necessary implementing regulations to develop the provisions contained therein and will be responsible for ensuring its continuous updating, adapting it to the social and legal reality of each moment.

It is the responsibility of all administrators, executives, and members of the TIBA Customs Agency to comply with the principles, guidelines, and directives contained in this Code and to ensure their proper implementation, so that if there is any suspicion of a violation of the provisions of this Code, it must be immediately brought to the attention of their hierarchical superior or the Compliance Officer or Chief Compliance Officer, through the established channels..

The member will be protected against any form of retaliation, with their identity kept safe, and only the people responsible for processing the complaint or communication made will have access to it.

## **9 DISCIPLINARY MEASURES FOR NON-COMPLIANCE**

The TIBA Customs Agency may sanction, where appropriate, members, suppliers, or business partners for violations of this Code of Ethics and Conduct.

Non-compliance with the provisions of this Code or with the protocols or procedures that develop or complement it may give rise to the corresponding disciplinary sanctions in accordance with the statutory regime, Collective Agreement, labor legislation, and the rest of the civil and commercial obligations that the employee has contracted with the TIBA Customs Agency.

If it concerns a criminal matter, the TIBA Customs Agency will engage with the relevant authorities and fully cooperate in judicial proceedings.

## **10 DISSEMINATION OF THE CODE OF ETHICS AND CONDUCT**

The Code of Ethics and Conduct will be communicated and disseminated among the members of the TIBA Customs Agency through the Portal, email, website, or any other means that allows its dissemination. All departments, within the scope of their responsibilities, will contribute to increasing the aforementioned dissemination. To carry out the management of the initial communication, the corresponding internal and external communication plan will be prepared.