



ETHICAL CODE

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Introduction

This document reflects the firm commitment and solid declaration of intent of all the members of the administrative bodies, executives and employees (hereinafter, the “Professionals”) that integrate Higher Bridge Capital Inc. (hereinafter “Higher Bridge” or “the Company”), to develop and enhance that our corporate culture is responsible and sustainable with the economic, social and environmental impact that comes from our activity.

Objective and scope

In Higher Bridge, we undertake and strengthen a series of actions that, in a progressive and sustained way, strengthen the development of our activity. These principles of action are those contained in this General Code of Conduct (hereinafter, the "Code") and binds all employees and managers (regardless of their contractual modality, position they occupy or place where they perform their work) in his professional performance related to their daily work, the resources used and the business environment in which they develop.

Guidelines of Conduct

Respect for legality

The Company and all its professionals are committed to:

- Comply with the current legislation and labour regulations in all its activities corresponding to the countries where they carry out their activity.
- Know the laws that affect their work, requesting the necessary information through its Responsible or the corresponding instances.
- Avoid any conduct that may damage the reputation of the Company facing the community, government of the country or other organizations negatively affecting their interests. No professional will consciously collaborate with third parties in the violation of any law or participate in any action that compromises respect for the law.
- Provide all possible collaboration to the supervisory and supervisory authorities, facilitating the requests made by them and not impeding their work.

Human Rights and respect people

We are committed to internationally accepted ethical practices, respecting Human Rights, public liberties and rejecting child labour and any form of exploitation in countries where the Company carries out its activity.

We reject any manifestation of harassment (physical, psychological or moral) or abuse of authority that can generate an offensive environment with the rights of people. Company professionals should be treated with respect, cordiality and promoting a pleasant, healthy and safe work environment.



The relationships between the Professionals of the Company and external collaborating entities will be based on professional respect and mutual collaboration.

We believe that the integral development of people is important, so reconciliation between professional and personal life will be facilitated as much as possible.

Professional development and equal opportunities

Higher Bridge promotes professional and personal development among all its Professionals, ensuring equal opportunities and not discriminating for any reason (age, race, colour, sex, religion, political opinion, social origin or disability) to respect the freedom of association and negotiation collective.

The selection and promotion of Higher Bridge Professionals is based on the competencies, performance of professional functions and criteria defined in the requirements of the job.

All Professionals must actively participate in the training plans that Higher Bridge makes available, engaging and committing to keep the knowledge and skills necessary to promote their professional development and provide value to customers and society in general.

People who hold management or command positions must act as facilitators of the professional development of their teams, promoting professional growth in the Company.

Integrity and ethical values

Our main values will be integrity, honesty and transparency in all our professional activities.

Professionals will fulfil their duties in a professional, responsible and confidential manner by providing their superiors with truthful information, with full transparency in their professional decisions and behaviours.

We must ensure the confidentiality of information on matters of Higher Bridge, its customers or suppliers.

Conflicts of interest

Conflicts of interest shall be considered all situations in which the Company's interest and the interests of the Professionals collide, directly or indirectly. We will try to manage possible conflicts according to the following principles of action:

- a) **Independence:** act with professionalism always, with loyalty to Higher Bridge and its Professionals and regardless of their own interests or those of third parties. Consequently, they will refrain in any case from prioritizing their own interests at the expense of Higher Bridge.



- b) **Abstention:** refrain from intervening or influencing decision-making that may affect Higher Bridge entities with which there is a conflict of interest, to participate in meetings in which such decisions arise and to access confidential information that affect said conflict
- c) **Communication:** inform about the conflicts of interest that arise to the Direct Responsible proposing possible solutions or alternatives.

Prohibition of bribery and corruption

Higher Bridge strictly prohibits corruption and bribery in all its forms of enforcement, both within the private sector and with public authorities and officials.

Corruption between private individuals consists of offering, promising or delivering something of value in order to influence the recipient to perform or refrain from doing some act in order to obtain some benefit.

The crime of bribery is defined as the offer or delivery of something of value to an authority or public official to perform an act of their own, so that they do not perform or delay the act that you should practice, or in consideration of your position or function, or the delivery of something of value in response to the request of the authority or public official (“undercover” payments or payments to expedite procedures).

Relations with customers and suppliers

We will promote the development of our activity with customers and suppliers promoting professionalism, responsibility, integrity, quality and transparency. We apply the experience, knowledge and planning capacity of the professionals that make up the Company.

We will strive to build lasting relationships based on trust and satisfaction of expectations on both sides. Our advice and recommendations to the client will always be based on renovation and updated knowledge.

We carefully assess our clients and other prospective third parties with whom we intend to work, including government entities. Among the factors assessed are their integrity and the environment in which they operate. We will never work with clients or enter into business relationships with third parties that do not act aligned with our basic ethical standards as set out in this Code of Conduct.

Relations with competitors

We compete in the market fairly, independent and in accordance with the regulations for the defense of competition, rejecting any conduct that could distort, falsify and undermine free competition.

In our relationship with competitors, whether direct or indirect, we strictly adhere to the following principles:

1. **Independence in decision-making.** We autonomously and independently adopt all commercial, strategic, and operational decisions.



2. **Prohibition of anti-competitive agreements or practices.** Any agreement, concerted practice, or exchange of information with competitors aimed at directly or indirectly fixing prices, commissions, margins, or commercial conditions, the unlawful division of markets, clients, products, or geographic areas, the limitation or coordination of supply, innovation, or product development, or exchanging information with competitors is strictly prohibited.

3. **Participation in industry associations and forums.** We participate in associations, working groups, or sector forums for legitimate, transparent purposes that comply with competition regulations, avoiding any discussion or action that could be interpreted as anti-competitive coordination.

Regarding the environment.

We are committed to promote protection and conservation of the environment by involving our Professionals and the Company in environmental aspects through continuous improvement.

Higher Bridge is committed to integrate the concept of sustainability into the decision-making process, evaluating the impact of its activity in the regions in question.

Transparency of financial information

The Company shall ensure the reliability and rigor of the financial information that, in accordance with the applicable legal regulations, is publicly supplied to the market. Specifically, accounting policies, control systems and monitoring mechanisms defined will be applied so that the relevant information is identified, prepared and communicated in timely manner.

Use and protection of corporate assets

We provide our Professionals with the necessary resources to carry out their activity. They must be used responsibly, appropriately and efficiently within the context of professional activities, protecting and preserving them from loss, damage, theft or any other illegal and dishonest use. The Company reserves the right to supervise that the use of the corporate assets made available to our professionals is that for which it was intended.

Doubts and Incidents

The Company makes available to its professionals several channels to notify incidents or process queries:

- Verbal inquires with your direct Responsible.
- Corporate Ethic Channel available on the website.
- Corporate email.
- Teamwork meetings.



Disciplinary Regime

Failure to comply with this Code, without prejudice to possible civil or criminal proceedings, will be considered by Higher Bridge as a serious labour offense and may result in sanctions and disciplinary measures in accordance with the applicable labour standards (Workers' Statute, Collective Agreement of application, etc), including dismissal and/or damage claims.

For all the professionals that integrate the Company, it is a responsibility and a commitment to attend and fulfil each of these assumptions, many of them based on Universal Declarations and Conventions.

Validity

The General Code of Conduct was approved by Higher Bridge Management in May 2024. This Code shall remain in force until its annulment is approved.

This Code will be communicated to all Professionals and will be available on the Company's website.