



# ISMS

**Ethics and Conduct Policy**

**ISO/IEC 27001**

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## CONTENTS

<b>1. Introduction</b>	4
<b>2. Scope</b>	5
<b>3. Improving’s Guiding Principles</b>	5
<b>4. Relationships with our Groups of Interest</b>	8
<b>4.1. Good labor practices and respect for human rights</b>	8
<b>4.2. Life-Work Balance</b>	10
<b>4.3. Open door policy</b>	11
<b>4.4. Customer relations</b>	12
<b>4.5. Supplier relationship</b>	12
<b>4.6. Relationship with the community</b>	13
<b>5. Business Operations and Activities</b>	14
<b>5.1. Anti-corruption:</b>	14
<b>5.2. Conflict of interests:</b>	16
<b>5.3. Information security and use of social media</b>	17
<b>5.4. Fair competition and honest market practices</b>	19
<b>5.5. Supporting antitrust and anti-dumping practices</b>	20
<b>5.6. Fight against illegal businesses</b>	20
<b>5.7. Security and health at work</b>	20
<b>5.8. Commitment to the environment</b>	21
<b>6. Zero Tolerance against Violence, Harassment and Discrimination of any kind</b>	22
<b>6.1. No retaliation</b>	24
<b>7. Ethics Committee</b>	26
<b>8. Sanction</b>	27
<b>Changes to this code of ethics and conduct</b>	27

## 1. Introduction

Improving emphasizes that the integrity and conduct of its employees is impeccable. While each individual who works at Improving is unique, we share certain non-negotiable standards and responsibilities that we must adhere to in order to foster a responsible, safe, and ethical work environment for all employees.

To this end, we have detailed the following code of ethics and conduct to help resolve situations that may arise on a daily basis in the company. Although this code of ethics and conduct covers a wide range of situations, it is not intended to cover every situation in which a decision is necessary, but rather sets out the key principles that serve as a guide for Improving staff. The purpose of this code is to provide a guide on the employee's responsibilities in the execution and behavior within the company to help them make decisions according to the principles and values of Improving. In cases not provided for in the code of conduct, the hierarchical superiors, the ethics committee or whoever is in charge, must take the pertinent considerations and provisions. In the event that employees have doubts regarding these policies, they should contact their hierarchical superiors.

This code will be mandatory for all employees, so violations of this code of ethics and conduct, the policies, regulations or obligations of Improving, may give rise to disciplinary measures applied by the general management and Talent Management and in common agreement to what the code of ethics marks and the applicable laws. The magnitude of these sanctions will be according to the fault committed that may include the termination of the employment relationship with Improving and other applicable legal measures. Any employee with knowledge or suspicion of any violation of this policy should report it to the Talent Management department, or may use the form in the website to do so (described in chapter 7).

The use of language that does not discriminate or differentiate between people is one of the main concerns at Improving. However, the use of certain expressions in our language still generates disagreements between linguists and experts.

In this sense, and in order to avoid the graphic overload that would suppose in Spanish or to be inclusive, we have chosen to use the generic "Employed Person", in the understanding that all the mentions will represent all women, men, and non-binary people.

## 2. Scope

This code of ethics and conduct applies to all Itexico Servives/Improving Nearshore employees, practitioners, and volunteers, and third parties who provide services for and on behalf of Improving. For employees, practitioners and volunteers, compliance with this policy is mandatory, for third parties, compliance with this policy is mandatory to access Improving's facilities and resources, as well as to be able to provide services to the company.

## 3. Improving's Guiding Principles

**Our Philosophy:** Conscious Capitalism

**Our Ambition:** Change the perception of the IT professional

**Our Promise:** Cultivate environments of trust

**Our Commitment:** Create a great place to work

**Our Identity:** Excellence, Involvement, Dedication

Our *philosophy* is rooted in the Conscious Capitalism movement.



**Purpose:** Conscious businesses focus their purpose beyond profit.

**Culture:** Culture is the guiding principles and practices of a business.

**Stakeholder:** Conscious businesses recognize the importance of creating value for the entire business ecosystem.

**Leadership:** Conscious leaders purposefully cultivate an environment of trust, care and service

Our **ambition** is to change the perception of the IT professional.

Our **promise** is to cultivate environments of trust.  
 We consider it our first responsibility each day to build trust with and for our clients, partners, communities and others.

## 13 Behaviors of Trust

### Speed of Trust by Stephen M.R. Covey

<b>1</b>	Talk Straight	Be honest
<b>2</b>	Demonstrate Respect	Fairness, kindness, civility
<b>3</b>	Create Transparency	Be open and authentic
<b>4</b>	Right Wrongs	Apologize quickly, humility
<b>5</b>	Show Loyalty	Give credit to others
<b>6</b>	Deliver Results	Establish positive track record
<b>7</b>	Get Better	Continuous learning and growing
<b>8</b>	Confront Reality	Address issues and lead courageously
<b>9</b>	Clarify Expectations	Create shared vision up front
<b>10</b>	Practice Accountability	Hold yourself and others accountable
<b>11</b>	Listen First	Genuinely understand others opinions
<b>12</b>	Keep Commitments	Do what you say you are going to do
<b>13</b>	Extend Trust	Extending trust creates reciprocity

- Our **commitment** is to create a great place to work by:
- o Cultivating an environment that fosters authentic, long-term professional and personal relationships
  - o Sharing in the success and accomplishments of the company
  - o Promoting open and honest communication
  - o Providing creative ways for each of us to learn and grow
  - o Encouraging a positive atmosphere which is both friendly and fun

## Improving's Values

Our **identity** is created by our three core values: Excellence, Involvement and Dedication.



### Excellence – Rise Above

***Not an occasional act, but a persistent habit***

- Inspire others by what we do and how you do it
- Build trust by continually exceeding the expectations of clients and coworkers
- Be resourceful, yet humble enough to seek assistance

### Involvement – Go Beyond

***Our success is a consequence of our collective involvement***

- Find a way to contribute; for when you do, opportunity often presents itself
- Greatness is never

guaranteed, and it is rarely achieved by doing the minimum

- Actively plan and commit to your personal growth

### Dedication – Give Freely

***Involves thinking of others more, without thinking less of ourselves***

- Be generous with your time, knowledge and experience
- Enjoy and celebrate the achievements of others
- Own the company name as if it were your own



## **4. Relationships with our Groups of Interest**

### **4.1. Good labor practices and respect for human rights**

Improving is committed to the quality of life of employees, so through this policy makes the commitment to guarantee adequate working conditions for all workers.

Improving opposes the illegal practice of child labor, the exploitation of minors and all other forms of forced labor or unacceptable treatment of workers. Furthermore, Improving does not work with any supplier, contracting agency or subcontractor known for unacceptable treatment it gives to its workers, such as trafficking, the exploitation, physical punishment, involuntary servitude or any other form of abuse. Improving does not under any circumstances use unpaid work or free work in any modality, so professional practices or scholarship recipients will always receive remuneration for their work.

The company does not accept any type of child abuse or violation of other laws and if the company becomes aware of any violation of our principles, this is enough foundation to immediately terminate the commercial relationship.

At Improving, employment is freely chosen, working conditions are safe and hygienic, we do not use child labor, we pay decent wages and day to day work is not abusive.

We promote the responsibility and freedom of employees, information about business processes, self-realization in the workplace, teamwork, the participation of workers - as far as possible - in the decisions of the company, humanization in conditions and processes, creativity and continuous employee training.

Job security will be guaranteed as much as possible. But since the changing environment prevents long-term guarantees of employment level, the company commits to developing measures to guarantee the suitability of employees, maintaining and increasing their employability, with investment in training and development. As for them, the employees agree to carry out their work



improving **Ethics and Conduct Policy**

efficiently and carefully, adhere to the internal les of the company and make the best use of available resources.

Gender equality and equity is part of the identity of Improving, since it affects fair and equitable labor relations between individuals. Diversity and inclusion foster a work environment in which institutional beliefs and values do not allow discrimination, inequality or workplace violence.

Acts of workplace violence are not tolerated, as well as any incident that causes psychosocial risk factors or actions against the favorable organizational environment.

People are recruited, hired, promoted, based on professional training, performance and / or work experience regardless of age function, sex, race, color, creed, religion, ethnicity, sexual orientation, gender identity, expression gender, being a non-binary person, national or foreign origin, disability, marital status, or any other recognized under federal, state or local laws or regulations.

Regarding medical tests, the employee may submit to the examination and doctors that the company determines and should be relevant and appropriate for the type of work and the physical type requirements presented by the job in question, the workplace and its risks. All results will be confidential.

If at the end of the trial period, the worker does not receive an offer to continue in the company, the worker must have a meeting with his manager and talent administration and / or operations manager supporting the decision to end the employment relationship. If you do not receive such information, you must have an interview with the Manager of Talent Management where the following steps will be explained in case it is required. Once the time established for the trial period has elapsed, Improving may not extend this period, nor may another temporal contract be carried out. Under no circumstances should the worker be kept in a trial status.

The worker must give the employer advance notice of his decision to leave the company, so that the latter can organize its human resources to supply the imminent absence of the worker and find a new worker who will fill the vacancy that will create the termination of the contract after the term of the notice.

At Improving it is established that the employment contract cannot be dissolved by will from one of the parties, without due notice.

The notice must be given as follows:

For the worker, an advance notice of thirty (30) days, pending projects to be completed and preparation of guidelines for the person who will assume the position.

For the company, notice may be given in a short period if it is related to productivity issues, breach of code of conduct and ethics, misconduct or breach of contract. Some cases will be effective immediately, others can include a grace period. This will be defined by management according to each case.

## **4.2. Life-Work Balance**

At Improving we are interested in our staff achieving the balance between their professional and personal lives. Feeling valued, cared for, listened to and rewarded for their important work in the company are important parts of the employee experience, so we promote strategies to achieve the reconciliation between personal life and professional development.

Based on the principle of flexibility, these are some of the business policies that we carry out:

- We will respect working hours, so they can dedicate time to coexistence with their loved ones and family responsibilities.
- We will participate in recreational activities promoted by the institution, in the company of their families when possible.
- We will contribute to disclose maternity and paternity benefits.
- We will support flexibility initiatives to attend to family emergencies.
- We will help prevent working women of our institution from having to choose between their development or their family life.
- We will give our support for the granting of permits to mothers and fathers when they need to attend to their children's school matters.
- Promotion of sports: Improving, in order to promote sports among its collaborators, will pay total or partial registration when they want to participate in an athletic race. The participant has to use one of the company's t-shirts and post their participation on social networks using

the hashtag #Improving and #lifeatimproving. Improving's participation in other sporting events will be evaluated on a case-by-case basis.

- Time by time: The compensation of overtime used to extend the working time for free time in exceptional cases will be evaluated and must be previously authorized by the Talent Management area in conjunction with the immediate supervisor of the employee.
- Work from home. Occasional remote work or Home Office in exceptional cases will be evaluated and must be previously authorized by Talent Management in conjunction with the employee's immediate supervisor. The person must comply with the guidelines established by the company such as infrastructure, reporting, among others.
- Marriage permit: Improving grants 5 vacation days to people who get married. This privilege will be granted only once per employee.

Some of the above privileges are conditioned to the achievement of objectives and in accordance with the code of ethics and conduct and internal work regulations, and may be revoked as part of disciplinary measures in case of incurring violations of said collective agreements and / or failure to achieve individual goals and company.

Written authorizations will be required according to each individual case, and may be approved by clients, managers and Talent Management. To know more about the authorizations, they must consult Talent Management.

### **4.3. Open door policy**

Improving is committed to creating the best work environment, where everyone's voice is heard, where there is the freedom to raise problems and that they are resolved promptly. We seek for communication to flow at all levels of the company.

Openness is essential to quickly resolve customer issues, to recognize business issues as they arise, and to address the changing needs of our diverse and global workforce.

The essence of Improving's open door policy is open communication in an environment of trust and mutual respect that creates a solid foundation for collaboration, growth, high performance and success. This work environment

fosters open and honest communication between employees and managers, employees can seek advice, offer or solicit opinions, or raise concerns in good faith, as well as use the channels and processes available to report situations of harassment, ill-treatment, or suspected illegal activity within the company. Managers have a responsibility to create a safe work environment, where advice is given freely, and issues are brought up early and without fear of retaliation, when expressed in good faith. All managers or department heads have the responsibility to promote this policy, thus keeping the “doors open”, being in a position to attend various concerns, making decisions promptly to avoid delaying processes, and supporting at all times their work team.

In keeping with Improving’s open work environment, any attempt to retaliate against an employee who, in good faith, is trying to communicate a concern, represents a violation of the open-door policy and is subject to disciplinary action.

*Review open doors policy*

#### **4.4. Customer relations**

We are committed to always maintaining an ethical and transparent relationship with our customer, guaranteeing adherence to the law and our contractual commitments.

One of our objectives focused on our clients is not to lose them due to the lack of quality in deliverables. For this, we are committed to maintaining the quality of our services through constant communication with our clients, taking into account their feedback to take measures and improve the operation.

#### **4.5. Supplier relationship**

We promote equal opportunities for our product or device contracting processes, always bearing in mind integrity, legality and transparency in the supplier selection process.

We promise to always make payment to our suppliers in the time and manner established in the contract.

We promote that our suppliers comply with their tax and labor obligations and in the event that any of our suppliers violates the conditions agreed upon due to illegal or unethical activities, our company may determine the termination of the employment relationship.

For the selection of our suppliers in high impact projects, we submit the quotations to bids seeking to have the best service, price and quality for our operation, maintaining impartiality and equal opportunities for all providers.

Additionally, we have an extended policy for suppliers, which is managed by our operations team, specifically the purchasing department. This policy is available upon request and can be shared to ensure full compliance with our ethical and operational standards.

## **4.6. Relationship with the community**

At Improving we are actively and voluntarily committed to improving the social, economic and surrounding environment, which is why we intend to carry out socially responsible management and continuous improvement as part of our business culture.

We seek a conscious and consistent commitment to fully comply with the objectives and mission of Improving considering economic, social and environmental expectations, showing respect for people, ethical values, the community and the environment, thus contributing to the construction of the good of the communities where we operate.

Our mission is to have a positive impact in the communities where Improving operates, aligning our actions with the United Nations Global Compact.

We seek to achieve our goals by partnering with our stakeholders, our founding partners, Improvers, suppliers, customers, family members or other companies.

We promote local consumption and responsible purchases to generate less environmental impact and help the local economy.

*Review social responsibility policy*

## 5. Business Operations and Activities

### 5.1. Anti-corruption:

At Improving our integrity is non-negotiable, and we do not tolerate bribery of any kind. Upon knowledge, corrupt conduct will not be tolerated or facilitated. Our integrity will never be negotiated for a business opportunity. We believe it is important that money is spent based on the provisions of the agreements and not on personal interests. Employees should not accept such an advantage in exchange for preferential treatment by a third party. We do not allow third parties to bribe in our favor, among other policies (see in more detail in the anti-corruption policy).

We have a duty to spend Improving resources in ethical ways. Employees should not provide or promise to give something of value (monetary or not) to a third party to improperly influence a decision on any part. Instead, meals, gifts, and other items may be offered or accepted only when appropriate. Gifts worth the equivalent to \$ 500- \$ 1000 mxn pesos are generally allowed, but cash and expensive and luxurious items (over \$ 1000 mxn) are not. Examples of acceptable items that can generally be given to third parties: Office accessories with the company logo, business cards, gift or coupons for products or services that respect the aforementioned guidelines. Examples of items that are not allowed to be given or received from third parties: money, cars, luxury or frequent gifts, etc.

If there is doubt on the part of an Improving collaborator about the relevance of accepting a gift, the immediate supervisor should be informed, and the case should be consulted with Talent Management to ensure that the guidelines of the policy are being followed.

Improving may pay in limited circumstances for travel (transportation and / or accommodation) for third parties, provided that it is related to a legitimate commercial purpose of Improving, such as business trips or legitimate Improving events. The director's authorization would be needed in extraordinary cases to those already mentioned.

The company administers charitable contributions ensuring that they are fair and transparent. Improving prohibits facilitation payments by Itexico

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## Improving Ethics and Conduct Policy

Servives/Improving Nearshore employees or a third party (facilitation payments are generally a payment of small value, made to the government to facilitate or expedite a situation or approval) on behalf of Improving.

Third parties participate regularly in Improving's activities, such as partners, distributors, agents, etc. Improving may be responsible for any improper action by third parties accredited to operate on behalf of the company, therefore, such relationships and their operations with third parties will have to be actively monitored to ensure that business is done in an ethical manner and that the name of the company will not be used for any corrupt activity. These third parties must have a good reputation and must commit to legitimate purposes, respecting company policies. When signs are detected, that may indicate that a third party may engage in improper business practices, immediate implementations must be taken to ensure that the third party will not engage in such practices.

Books and records that detail and accurately represent the use and destination of resources must be properly maintained. Accounting and all expense reimbursement rules must be followed, with justifications if necessary.

Improving must comply with all applicable laws regarding money laundering. "Money laundering" is the process of concealing the origin of money obtained through crime (the "proceeds of crime") within lawful business activities. Employees must not engage in the acquisition, use, conversion, cover-up or possession of the proceeds of crime; helping another person to do so; or supporting terrorist financing in any way.

Mergers and acquisitions represent business opportunities for Improving, as well as risks: in this case, Improving will have to adapt the acquired company to the company's policies and rules in order for the integration to be successful, as well as the relationship with third parties have to be reinforced and analyzed.

If you have witnessed an act of corruption or suspect that there are inappropriate actions that give the impression of corruption within the company, with suppliers, etc. you will have to follow the required procedure.

The company will provide all pertinent information on the establishment of anti-corruption and anti-bribery controls to all Itexico Servives/Improving Nearshore employees so that they can respond to any situation that may arise.



## **5.2. Conflict of interests:**

Improving does not prohibit all outside employment, however, you must ensure that outside employment and other activities, including volunteers, do not adversely impact work and that no conflict is created for Improving or its clients, or results in unfair or have a legal impact for the company. For example, an employee of Improving should not be working at a company that is a direct competitor of Improving or one of Improving's clients. The work hours dedicated to other employment should be outside of the contractual scheduled hours at Improving. The Intellectual property (IP) should not be used for other activities outside of the project. The equipment assigned to the employee must only be used for work at Improving, and no other personal or business activities.

The Itexico Servives/Improving Nearshore employees may not provide his or her individual and / or personal services to such clients as an external consultant during their employment relationship with Improving and one year after the termination of said employment relationship.

When executing activities outside the company, the sale of products of the company or similar to these, is prohibited, as well as the provision of other services to Improving if the person already has an employment relationship with the company (A currently employee cannot be an Improving consultant).

In the event that an employee's family member is a supplier, partner or client of Improving, the Itexico Servives/Improving Nearshore employees agrees to give timely notice of this relationship to his manager with all situations in which business with this family member could be conducted. Improving respects the privacy of its employees and intervenes with the employee's immediate family only if these types of relationships have the potential to present conflicts of interest.

Receive personal benefits from others due to your status as an Itexico Servives/Improving Nearshore employees may lead to a conflict of interest. You should not receive any personal benefit or advantage other than compensation from Improving in connection with any transaction related to the company.

Improving offers a wide variety of assets for employees to use to fulfill their functions within the company, including computers, communication systems, and other equipment and materials. It is your duty to keep your personal use to

a minimum, and to comply with all Improving policies and guidelines. Excessive personal use of this equipment can be detrimental to the business and may adversely affect its performance at work.

Improving encourages personal participation in community charities, professionals, and others. However, you may experience divided loyalties in volunteer situations. Except as part of an event sponsored by Improving or with the written approval of Improving, volunteer service must be performed on your own time, at your own risk, outside of company premises.

Donations should not be solicited, directly or through the use of company resources (for example, email from Improving), on the premises of Improving or during the working day, except as part of an event sponsored by Improving. Donations may not be solicited from Improving business partners where the appearance of a conflict of interest may arise due to your status as an Itexico Servives/Improving Nearshore employees. If you are interested in the company or colleagues supporting a non-profit cause or organization, you need to follow the procedure approved by Talent Management and by the members of the Social Responsibility Committee.

The worker has no rights regarding the Intellectual Property of the company beyond those strictly contemplated by law.

If you the employee believes to have a situation in which there may or may appear to be a potential conflict of interest, the employee should immediately disclose the matter to their immediate supervisor, general management and talent management and follow the reporting procedure described in section 7.

### **5.3. Information security and use of social media**

Information is a resource that has value for Improving and must be duly protected, for Improving, is crucial to protect sensitive information, preventing it from being known by people other than those who require it or from being published indiscriminately.

Confidential information may include ideas, designs, processes, drawings, procedures, strategic and business plans, pricing, acquisition plans, financial information, employee records, customer or supplier lists, new ideas or trade secrets, inventions and applications of patents, among others.

# improving Ethics and Conduct Policy

Confidential information may be in hard copy or electronic copy or electronic communication such as e-mail and may or may not be marked confidential.

As established in this policy, employees are obliged as a condition of employment to safeguard the confidential information of the company and its customers, suppliers and third parties with whom we do business. Any misuse or disclosure of confidential information of the company or of the clients of Improving, can be considered unfair competition and will be considered unfair competition, and will be sanctioned according to the terms of the company and the applicable laws. Some concrete actions that will be carried out in order to protect confidential information are: keeping our desktop clean, session blocking, avoiding the download of software that is outside of what is established by Improving and compliance with the guidelines of policies and procedures of physical and computer security dictated by the company.

Social networking via social media accounts are also considered. Employees have a life outside the organization and as they are personal accounts, the company has no right to ask an employee to close their account on social networks. However it is recommended to avoid sensitive issues on behalf of the company and especially if the social media account is visibly related to Improving. Any subject of a sensitive nature such as a religion or politics should preferably be avoided, since any comment regarding these matters may generate controversy or be interpreted as the position of the company. If you decide to comment on these issues on your personal accounts, please emphasize that they are your beliefs and not those of the company and, of course, be as respectful as possible.

It is acceptable to mention Improving on your personal social networks, or share publications on official websites, for legitimate purposes such as the dissemination of new products or services, vacancies, etc. However, do not include or comment on any type of confidential or private information about Improving. If you refer to Improving, you must clarify that the opinions expressed are yours and not those of Improving.

Employees who are not authorized spokespersons should not respond to any posting, ever in response posting, even in response to false rumors or questions.

Employees should not post gossip, criticize the administration or the activities of the company, any related topic should be directly addressed with the relevant areas.

All development, process, document or any other product that collaborators carry out in the provision of services to the company is fully owned by Improving. The collaborators accept that all work carried out within the company will constitute an industrial secret and assign any right that may correspond to it in this regard. By being part of the Improving team, the collaborators accept that their curriculum and experience be shared with our clients.

View security information and use of social media policy:

- Information Security Policy
- Electronic Messaging Policy
- Privacy and Personal Data Protection Policy
- Social Media Policy

## **5.4. Fair competition and honest market practices**

Improving is committed to operating with honest and transparent market practices and always maintaining a business relationship with its clients, suppliers and competitors.

Our commitments to promote fair competition are:

- Full respect for the legal and regulatory framework.
- Stimulate innovation and efficiency.
- Work hand in hand with ecosystem initiatives seeking to promote best practices in the industry.
- Participate in comparative studies related to industry issues.
- Not to damage the reputation of our competitors against our clients or potential clients.

## **5.5. Supporting antitrust and anti-dumping practices**

Improving establishes its antitrust and antidumping stance to maintain fair competition, the objective of an antitrust stance is to promote compliance with all antitrust and / or economic competition laws.

Always looking to:

- Protect the process of competition and free competition in a capitalist economy.
- Prohibit anti-competitive behavior either by a single economic agent or by several economic agents acting together.

## **5.6. Fight against illegal businesses**

Improving ensures compliance with the legal requirements applicable to its operation and is committed to reporting any improper act that has been identified by the company.

## **5.7. Security and health at work**

Improving has a firm commitment towards the health and safety of its collaborators, ensuring it has the ideal facilities and optimal conditions to carry out activities, providing a safe work environment.

In addition to having health and wellness programs that help Itexico Services/Improving Nearshore employees improve their quality of life and health, Improving has an ergonomics and health manual with the purpose of avoiding injuries, illnesses and other health problems, derived from work activity and which is communicated through the intranet.

*See Good Labor Practices Policy*

## **5.8. Commitment to the environment**

- Caring for the environment is important to Improving and we are committed to being an active agent in caring for the ecosystem for our own benefit, that of the community and that of future generations.
- Actions related to the participation of Improving in environmental care practices are included in the topics of the Social Responsibility Committee. Such activities include various campaigns, for example, metropolitan reforestation campaigns.
- Within the physical facilities of Improving, it is the responsibility of the Global Operations area to ensure that the following practices associated with caring for the environment are followed:
  - Waste separation (organic, inorganic, cardboard, glass and aluminum cans).
  - Electronic waste collection campaigns and their proper recycling.
  - Zero waste campaign: reduction of use of disposable products such as glasses, plates, kitchen utensils, among others.

## **6. Zero Tolerance against Violence, Harassment and Discrimination of any kind**

Improving is a culturally diverse company and an excellent place to work. We recruit, hire, develop, promote, and offer conditions of employment regardless of race, color, religion, sex, age, gender identity, gender expression, being a non-binary person, national origin, sexual orientation, disability, citizenship, marital status, or other circumstances protected by law. Improving respects the personal dignity, privacy and personal rights of each employee and is committed to maintaining a workplace in which there are no situations of discrimination or harassment.

At Improving we know that workplace harassment of a physical, visual, verbal or non-verbal nature or upward, downward or horizontal harassment violates the following principles: personal rights integrity in its physical, psychological, or any other dimension, dignity of people, personal freedom, etc. Improving looks to maintain a healthy and pleasant professional environment for all, this means that harassment, retaliation, discrimination of any kind will not be tolerated.

See non-retaliation policy

Harassment can be done through different means, but in whatever form, it is considered unethical by an employee who is demeaning to another person and compromises the integrity of the employment relationship.

Sexual harassment as defined by law, is a form of violence in which, although there is no subordination, there is an abusive exercise of power that leads to a state of defenselessness and risk for the victim, regardless of whether it is carried out in one or more events.

Any hostile conduct is prohibited regardless of whether the person who commits the harassment and the person who suffers it does not matter which are their gender identity. For example, it is prohibited to make suggestive and objectionable remarks, jokes or comments about gender identity or gender expression and deliberate verbal abuse of libidinous or sexual content.

Harassment refers to the exercise of power in a relationship of real subordination of the victim against the aggressor in the workplace, which is expressed in verbal, physical or both.

Discrimination refers to any distinction, exclusion, restriction or preference that, by act or omission, with or without intention, is not objective, rational or proportional and has the object or result of hindering, restricting, preventing, impairing or nullifying the recognition, enjoyment or exercise of human rights and freedoms, when based on one or more of the following reasons: ethnic or national origin, skin color, culture, sex, gender, age, disabilities, condition social, economic, health or legal, religion, gender identity, gender expression, genetic characteristics, being a non-binary person, immigration status, pregnancy, language, opinions, sexual orientation, identity or political affiliation, marital status, family situation, family responsibilities, language, criminal record or any other reason.

Discrimination will also be understood as homophobia, misogyny, any manifestation of xenophobia, racial segregation, anti-Semitism, as well as racial discrimination and other related forms of intolerance.

All employees should take particular account of the fact that these behaviors are prohibited, due to the moral damage caused to those who experience it and due to the harmful effect it may have on the reputation of the company. Retaliation against a person who has made a complaint of sexual harassment in good faith, and against persons collaborating in the investigation of a complaint is illegal and will not be tolerated by this organization.

Improving rejects the fact that a collaborator is molested by other collaborators, bosses, clients or suppliers due to their gender identity, gender expression, race, or any other nature and must refrain from criticism and ridicule towards any collaborator.

Among the behaviors that are not allowed in the facilities, the following stand out (among others): Limiting the social contact of a co-worker, discrediting one or more of his co-workers and discrediting the professional and work capacity of one or more co-workers within the organization.

Employees should avoid any behavior or conduct that could reasonably be interpreted or perceived as prohibited by this policy. Employees who believe that they have been the object or witness of harassment or discrimination have



the responsibility to act inform this person that their behavior is inappropriate and must stop.

Managers have a particular responsibility to prevent bullying, harassment, and discrimination, correct behaviors or behaviors that may appear offensive, apply necessary disciplinary and / or legal measures, and provide a framework of support to anyone who files a complaint about harassment or discrimination. If a manager witnesses any form of discrimination they should report this to Talent Management.

## **6.1. No retaliation**

Improving does not tolerate retaliation against any person, so an employee cannot be penalized, lost benefits or penalized for making a report or making a good faith complaint of harassment or discrimination, a legal or ethical concern. or report misconduct. For this reason, at Improving anonymous complaints are not officially promoted or accepted since within the policies and procedures there is a full guarantee of non-retaliation to the complainants via the established media, which is why anonymous reporting does not make much practical sense. Employees who collaborate or otherwise participate in the investigation of a complaint or report of any kind cannot be harmed in any way. Retaliation constitutes a serious violation of this policy and should be reported immediately.

Retaliation means an action taken against a person who files a claim, for the fact of having filed it, as revenge.

All persons working at Improving are prohibited from retaliating against any person who in good faith reports alleged improper acts or who cooperates with an investigation or audit.

Other behaviors, attitudes or actions that are prohibited are:

- The threatening of retaliation towards a person filing or helping file a complaint.
- Retaliation against anyone who files a complaint.
- Retaliation against anyone who helps filing a complaint.

# improving Ethics and Conduct Policy

If an employee considers that he has observed or has been retaliated against, they must immediately report it to their manager, general management, the Talent Management department or through the ethical mailbox following the complaint procedure.

There are a series of guarantees that will be respected when any complaint process is carried out, such as:

- Respect and protection for people
- Confidentiality
- Privacy
- Impartiality.
- Protection against possible retaliation
- Speed of the intervention.
- Presumption of innocence.

Any person found to have retaliated against an employee for filing a complaint or grievance, for collaborating or otherwise participating in an investigation, will be subject to disciplinary action established by the ethics committee and the Talent Management department, that can go up to dismissal.

*See non-retaliation policy*

## 7. Ethics Committee

The Ethics Committee is the body responsible for monitoring compliance with the Code of Ethics, as well as receiving and following up on complaints and reports and applying the corresponding sanctions for conduct that affects this code. Acting with complete ethics and impartiality in any circumstance.

The Ethics Committee is integrated as follows:

- General management or a representative
- Talent management
- CSR representative
- A legal advisor / legal department of the company (in the case of legal implications)
- An external advisor

Improving establishes an ethical mailbox: [mx-ethics@improving.com](mailto:mx-ethics@improving.com) so that our interested parties can communicate any irregularity or act contrary to legality and what is established in this Code of Ethics.

Complaints can also be submitted by completing a Formal Complaint Submission Form. The objective of this form is to provide practical guidance through the steps of the process: <https://www.maken.mx/ethics-improving-forms>

Improving and the Ethics Committee will not proceed with any complaint that is presented anonymously or outside the clearly established procedures. This measure responds to the need to present a framework of justice for all and to be able to establish legal measures if applicable.

## 8. Sanction

The classification of penalties are minor, serious and very serious offenses. The ethics committee and the Talent Management department will be responsible for classifying what type of fault applies in the reported cases and for applying the corresponding sanctions.

### Slight faults

1. First violation: Written warning.
2. Second violation: Temporary suspension of employment and salary of up to two days.
3. Third violation: Termination of contract.

### Serious misconduct

1. First violation: Written reprimand and temporary suspension of employment and salary from three days to five days.
2. Second violation: Termination of contract.

### Very serious offenses:

1. First violation: Termination of contract.

## CHANGES TO THIS CODE OF ETHICS AND CONDUCT

We reserve the right to change this code of ethics and conduct at any time and based on the needs of the company. It is the employee's responsibility to continually review them on the intranet and the Talent Management department to keep all staff informed of any matter related to these policies or any other related information.

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