



CODE OF ETHICS

CODE OF ETHICS	
FOLIO	VERSIÓN
COD-SGA-C-001	12

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MESSAGE FROM OUR CEO

At KIO Data Centers, we believe that the success we have built together is based on our commitment to the principles of ethics and integrity with which we act every day. This commitment allows our customers and partners to trust us and the products and services we provide. Our success depends not only on the quality of our service, but on the way we act day in and day out.

This Code of Ethics reflects our commitment to doing what is right and to building relationships based on trust, transparency, and respect.

I invite you to read our Code of Ethics carefully and use it as a guide in our daily work. Every decision we make has an impact on our reputation and on the community in which we interact.

We all share the right and the responsibility to protect KIO Data Centers from any threat that could affect our reputation; therefore, we invite you to speak up through the established channels regarding any potential violation of our Code. Let us continue to build, together, a company we can be deeply proud of.



Octavio Camarena Villaseñor

CEO KIO Data Centers

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OBJECTIVE

KIO Data Centers is committed to maintaining the highest ethical standards in all activities performed, as well as complying with applicable local legislation and regulations in the countries where we operate. Consequently, it has established this Code of Ethics and Good Conduct for the knowledge and compliance of its collaborators, setting forth minimum standards of conduct for everyone to perform accordingly.

This Code of Ethics exists to:

- Define the standard of conduct expected at KIO Data Centers.
- Ensure that we operate in compliance with the law and our internal policies.
- Protect our reputation, relationships, and operations.
- Guide ethical decision-making in complex situations.

Who must comply with it?

- All KIO Data Centers collaborators.

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We offer digital infrastructure services through an approach of operational excellence, security, and a positive impact on society.

Our commitment is to create a sustainable future where technology serves to improve people's lives and drive the constant evolution of different industries.



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Workplace Equality and Non-Discrimination

We are committed to maintaining diversity within our workforce and fostering an inclusive work environment. Collaborators must respect individual differences in culture, religion, and ethnic origin. For its part, KIO Data Centers will seek to provide equal employment opportunities to candidates in its hiring and retention processes, without distinction of class, race, color, religion, gender, sexual orientation, gender identity or expression, political affiliation, marital or conjugal status, nationality, disability, or any other situation protected by federal, state, or local laws. We promote a work environment of respect and equality, a humanitarian atmosphere of open communication, and a workplace free from discrimination, harassment in any of its forms, and any type of intolerance and violence.

Occupational Health and Safety

We maintain a commitment to the occupational safety of our collaborators and to preserving an adequate culture related to the prevention of risks, workplace accidents, and occupational diseases. We comply with applicable safety standards, foster a culture of prevention, and report any hazardous situation, incident, or unsafe condition.

***Occupational Health and Safety Policy**

Use of Assets

We use the assets, resources, and tools provided by the organization exclusively for the fulfillment of our assigned work duties. We safeguard the provided assets with responsibility regarding their physical condition, integrity, and use.

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***Asset Management and Appropriate Use Security Policy**

Accounting Records

Financial and operational information must be clear, complete, objective, correct, timely, integral, and prepared in accordance with applicable regulations. This information constitutes the foundation for managing KIO Data Centers' operations and for fulfilling its obligations to authorities and third parties.

Use of Social Media

We act with responsibility, professionalism, and criteria when publishing content that may be directly or indirectly linked to KIO Data Centers. We do not publish confidential, internal, or sensitive information related to KIO Data Centers, its customers, or partners. We avoid making comments that could damage the reputation of KIO Data Centers, its collaborators, or any related third party.

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Conflicts of Interest

A conflict of interest occurs when a collaborator's personal, family, financial, or other interests could influence, or appear to influence, their ability to make objective decisions and act in the best interest of KIO Data Centers. Even the appearance of a conflict can be harmful to the company; therefore, it is fundamental to identify, declare, and manage it in a timely manner.

***Conflict of Interest Policy**

Gifts, and Entertainment

We do not receive or offer, directly or indirectly, money, gifts, invitations, or anything of value in general to obtain an improper advantage or benefit of any kind.

We do not give or offer gifts to public officials.

***Anti-Corruption Compliance Policy**

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Anti-Corruption

No Counterparty shall offer, promise, make, or authorize—directly or indirectly through another person or company—any payment of money or item of value (in the form of compensation, gift, contribution, or any other form) to a government official, a relative of a government official, or any third party for the purpose of obtaining or retaining a benefit or advantage for themselves or a third party. The foregoing includes facilitation payments, i.e., payments made to expedite any matter concerning KIO Data Centers.

***Anti-Corruption Compliance Policy**

Anti Money Laundering and Financial Crimes

We are committed to the prevention of money laundering and terrorist financing. All transactions must be conducted in a transparent, legitimate manner, and in accordance with applicable laws and regulations. We must identify and understand our customers, suppliers, and business partners, and perform the corresponding due diligence. Any activity that is suspicious, irregular, or inconsistent with the counterparty's profile must be reported immediately.

Information Security

We commit to knowing and complying with the guidelines defined in the Information Security Policies established by KIO Data Centers, with the primary objective of safeguarding the confidentiality, integrity, privacy, and availability of our customers' and end-users' information.

***Information Security Policies**

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Data Protection

We handle personal data with strict confidentiality, applying all physical, administrative, and technological measures for its protection, in accordance with KIO's personal data protection policies and in compliance with the provisions of applicable legislation on the matter.

***Personal Data Management Policies**

Intellectual Property

Intellectual property comprises, among other elements, copyrights, patents, trademarks, industrial secrets, and other intangible assets. At KIO Data Centers, we actively protect our intellectual property assets and respect, with the same rigor, the intellectual property rights of third parties.

When we share our own information, materials, or developments with third parties, we must ensure that their use and protection comply with applicable laws. The improper, unauthorized, or negligent use of these assets can generate legal and reputational risks for the company.

Many of the materials used in daily work are protected by copyright, including software, documents, manuals, presentations, training materials, publications, and audiovisual resources. It is prohibited to reproduce, distribute, modify, or use such materials without the corresponding authorization from the rights holder. Likewise, copying, downloading, installing, or using software without a valid license is not permitted. Each of us is responsible for using these resources in a legal and ethical manner.

Competition and Fair Dealing

We compete in the market fairly, openly, and transparently. We seek to differentiate ourselves through the quality of our services, innovation, and the value we offer—never through unfair or improper practices.

We do not obtain confidential information, trade secrets, or data from competitors without authorization. We maintain relationships based on equity and honesty with all our suppliers and business partners ; our purchasing and procurement services are conducted in an objective, competitive, and transparent manner, fostering long-term relationships sustained by trust and communication.

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Society and the Environment

Commitment to Society and the Environment

We adopt the commitment to fully comply with the purpose of KIO Data Centers, both internally and externally, considering the expectations of all its participants across different spheres: social, human, and environmental ; demonstrating respect for ethical values, people, communities, and the environment to achieve the construction of the common good.

This commitment entails, among others:

- a) The action of each one of us, in a conscious and committed manner toward continuous improvement, living the values and performing ethically with honesty and transparency, thereby generating added value to respect and promote the full development of people, communities, and the environment in an ethical, sustainable, and responsible manner;
- b) Fostering the prevention and reduction of environmental impacts throughout business operations , as well as the appropriate use of resources.
- c) Working with our suppliers to promote responsible environmental practices in their operations.
- d) Working within our supply chain to create a benefit in ethical, environmental, and economic outcomes
- e) Providing a safe and healthy work environment for our employees, visitors, contractors, and communities.
- f) Ensuring compliance with human rights and applicable laws in the countries where we operate.

***Corporate Social and Environmental Responsibility Policies**

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OUR RESPONSIBILITY: REPORTING CHANNELS



All collaborators have the right and the responsibility to report violations and/or suspected violations of this Code through the established channels. Remember that our active participation in speaking up against any potential deviation from this Code is of utmost importance, as it ensures that we maintain an ethical and integral work environment within KIO Data Centers.

To provide Collaborators with an anonymous and confidential channel to report any deviation from this Code, the following reporting channels are made available:

- Website: <https://kiodatacenters.lineaetica.mx/>
- Telephone:
 - Colombia: 01 800 518 9191
 - Guatemala: 2378 4852
 - México: 800 04 38422
 - Panamá: 836 5888
 - República Dominicana: 1 (829) 200 9643
- Email: kiodatacenters@lineaetica.mx

Likewise, the email account compliance@kio.tech is made available to receive any inquiries related to this Code of Ethics.

SANCTIONS

In the event of violations of this Code, the Compliance and Ethics Committee may determine disciplinary measures or sanctions, which will vary depending on the circumstances and severity of each case, including the following:

- a. Verbal warning
- b. Written warning
- c. Administrative record (Acta Administrativa)

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- d. Termination of employment / Dismissal
- e. Other actions that are legally applicable

The specific details regarding violations of this Code are established through the **Incidents, Reports, and Sanctions Procedure**.

NON-RETALIATION POLICY

Retaliation against any Collaborator who has filed a report will not be tolerated under any circumstances.

In the event of retaliation against a Collaborator who submitted a report, the Compliance and Ethics Committee will take the necessary measures against the Collaborator(s) who engaged in such retaliation, and will implement measures to prevent it from recurring.

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MESSAGE FROM THE COMPLIANCE OFFICER

Dear Collaborators,

Thank you for committing to this Code of Ethics. Every action we take reinforces the culture of integrity that distinguishes KIO Data Centers. My commitment is to accompany, guide, and support you so that each of you can perform your work in a fair, transparent, and secure environment.

If you have any doubts, concerns, or need guidance, I invite you to contact me directly at any time.

Sincerely,



Enrique Saldaña Carrillo

Compliance Officer

esaldana@kio.tech

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SCOPE

Razón Social
POWER HOST SOLUTIONS, S DE R.L. DE C.V.
ZETTA COMPLEX OPERATIONS S.A.S.
METRO NET HOSTING, S. DE R.L. DE C.V.
SERVICIOS DE TI, S.A
SERVICIOS DE TI, DOMINICANA, SC., S.A.S.
SERVICIOS DE TECNOLOGÍAS DE INFORMACIÓN DE MISIÓN CRÍTICA, S.A.



Code of Ethics for:
**Suppliers and Business
Partners**

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OBJECTIVE

KIO Data Centers is committed to maintaining the highest ethical standards in all its activities, as well as complying with applicable local legislation and regulations in the countries where we operate. Consequently, it has established this Code of Ethics and Good Conduct for the knowledge and compliance of its business partners and suppliers, setting forth minimum standards of conduct for everyone to perform accordingly.

This Code of Ethics exists to:

- Establish guidelines and standards of conduct that shall govern the behavior of suppliers and business partners.
- Establish anonymous and confidential reporting mechanisms for violations of the guidelines contained in this Code, policies, and compliance procedures.
- Prevent conduct related to corruption, bribery, and conflicts of interest.

Who must comply with it?

Suppliers, contractors, consultants, commercial partners, and generally any other third party with whom we interact.

It is the responsibility of each supplier to read, understand, and fully comply with this code.

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COMPLIANCE WITH APPLICABLE LEGISLATION

The Supplier, as well as its collaborators and facilities, must comply with all applicable federal and local laws and regulations; including those related to labor, immigration, facility safety, health, and environmental protection, which serve as action and restriction guidelines whose application is not limited to a single procedure.

The Supplier must be legally incorporated and fully comply with all requirements demanded by law for its proper operation.

ANTI-CORRUPTION

Suppliers must demonstrate conduct that promotes the prevention of crimes related to corruption and fraud, aligning with the strictest standards of ethical and moral conduct, international conventions, and applicable laws on this matter, always ensuring they have the appropriate management procedures in place.

Suppliers shall not corruptly offer or pay, directly or indirectly, money or other assets of value to:

- Influence an act or decision of a third party or an employee of KIO Data Centers.
- Obtain an improper advantage for KIO Data Centers.
- Induce a third party or an employee of KIO Data Centers to exert influence over the act or decision of a public official.

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CONFLICTS OF INTEREST

Suppliers must maintain procedures to ensure that in the event of a potential conflict between the supplier's interest and the personal interest of any of its employees, the independent performance of the supplier and its full compliance with applicable legislation will remain unaffected.

INFORMATION SECURITY

Information owned by KIO Data Centers shared with the supplier will generally be deemed confidential information. It is the responsibility of suppliers and their employees to adopt sufficient security measures to protect confidential information.

Suppliers commit to knowing and complying with the guidelines defined in the Information Security Policies established by KIO Data Centers, with the primary objective of safeguarding the confidentiality, integrity, privacy, and availability of our clients' and end-users' information.

In the event of any security incident, it must be reported immediately to incidentesdeseguridad@kio.tech

DATA PROTECTION

In any case, if during the provision of services or execution of work suppliers have access to personal data of KIO Data Centers' collaborators or other contractors, they are obligated to treat them with strict confidentiality, applying all physical, administrative, and technological measures for their protection, in accordance with the personal data protection policies of KIO Data Centers and in compliance with the provisions of applicable legislation on the matter.

USE OF SOCIAL MEDIA

The use of social media refers to posting comments on any online application or platform that permits it, including without limitation, blogs, wikis, and sites such as Facebook, LinkedIn, Twitter, WhatsApp, Instagram, and YouTube, among others. Suppliers must not act or speak on behalf of KIO Data Centers on social media, nor express any viewpoint that could be attributed to KIO Data Centers.

ANTI MONEY LAUNDERING

It is fundamental for our suppliers to commit to operating in accordance with the best practices regarding the prevention of money laundering.

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LABOR PRACTICES

a) Voluntary Labor

The supplier must not permit forced labor, understood as any form of work or service exacted from an employee under the menace of any penalty (the use of physical punishment, confinement, or threats of violence as a disciplinary or control method, as well as the withholding of employee identification documents, passports, work permits, or deposits as a condition of employment), in accordance with ILO Convention No. 29 on Forced Labor and No. 105 on the Abolition of Forced Labor.

Suppliers must not engage in or support human trafficking; furthermore, they must implement and document the necessary and sufficient procedures for labor-related processes to guarantee compliance with anti-human trafficking and anti-slavery laws.

Workers must have a written document detailing their employment or hiring terms, which must be easy for them to understand and must establish their rights and obligations.

Said contract must include salary terms, overtime pay, payment periods, working hours, and rights related to rest periods and vacations.

The contract must be delivered before work begins and must comply with industry standards, minimum legal requirements, and applicable collective bargaining agreements.

b) Freedom of Association

The Supplier must respect the right of workers to lawfully and peacefully choose, form, and/or join the labor union of their choice and must respect their right to collective bargaining, in accordance with

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applicable laws, regulations, and ILO Convention No. 98 on the Right to Organize and Collective Bargaining and No. 154 on Collective Bargaining.

c) Child Labor and Young Workers

The Supplier must not permit the employment of children under 18 years of age, except for exemptions permitted by the ILO or applicable national laws, provided that the work does not expose them to unnecessary physical risks that could harm their physical, mental, or emotional development, in accordance with ILO Convention No. 138 on Minimum Age and No. 182 on the Elimination of the Worst Forms of Child Labour.

d) Equal Opportunity and Gender Equity.

The Supplier must act with dignity, respect, and integrity in treating its employees: providing equal opportunities (treatment in employment and occupation), as well as prohibiting discrimination, distinction, exclusion, or preference based on race, religion, nationality, color, sex, sexual orientation, age, disabilities (or differing abilities), political opinion, union membership, social origin, and national extraction, in accordance with ILO Convention No. 111 on Discrimination. No form of harassment, threat, intimidation, or verbal, sexual, physical, or psychological abuse shall be permitted.

Labor relations between suppliers and their employees shall be based on equal opportunity, especially between genders, non-discrimination, and the consideration of diversity and inclusion in all its variables. Suppliers must be familiar with and comply with KIO's Diversity and Inclusion Policy.

e) Working Hours and Compensation

The Supplier must provide rest days, vacations, maternity and paternity leave to its workers, and ensure that working hours are appropriate in accordance with applicable laws.

The Supplier must pay sufficient wages in accordance with established laws to cover the basic needs of employees and their dependents, and compensate for overtime and other social benefits that comply with statutory requirements.

Suppliers will consider implementing work-life balance measures that favor respect for the personal lives of their professionals and facilitate a better balance with labor responsibilities, in accordance with applicable laws and local practices, and shall under no circumstances suppress measures established at the time of becoming a supplier to KIO.

f) Inhumane or Harsh Treatment is Forbidden

Suppliers must prohibit their workers from receiving harsh or inhumane treatment, including but not limited to corporal punishment, physical, psychological, or sexual violence; coercion, verbal abuse, harassment, or intimidation. Migrant workers must not be subject to discrimination in their employment terms and conditions based on their nationality.

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HEALTH AND SAFETY

- a) Suppliers will ensure the protection of their professionals, preventing their overexposure to chemical, biological, and physical hazards, as well as tasks requiring physical overexertion in the workplace.
- b) The Supplier must provide its personnel with safety equipment corresponding to the risks to which they are exposed during the execution of their activities within KIO's facilities.
- c) Suppliers will identify and evaluate potential emergency situations in the workplace and minimize their possible impact through the implementation of emergency response plans and procedures.
- d) Suppliers must provide their personnel with the training and means necessary to perform their work as contracted and shall be liable for any damage or injury attributable to their action or omission, especially as a consequence of failing to adopt appropriate preventative health and safety measures to avoid them.
- e) Provide a safe, clean, and healthy working environment appropriate for its industry, geographic area, and workforce. This includes ensuring facilities are structurally sound, fit for purpose, compliant with fire and electrical safety laws and regulations, and well-maintained.
- f) Provide access to clean and sanitary facilities and clean drinking water.
- g) The supplier's workers must receive regular training on health and safety applicable to the risks to which they are exposed and applicable legal requirements.

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ENVIRONMENT

- a. The Supplier must guarantee that its facilities comply with current environmental regulations, including those related to waste disposal, gas emissions, and thermal discharges into the environment, toxic substances, and the storage, handling, and disposal of hazardous waste; all applicable laws and regulations regarding hazardous substances, chemicals, and materials must be strictly followed.
- b. The Supplier must verify that all inputs and/or components used in its processes were obtained lawfully and in accordance with international treaties and protocols, as well as applicable local and/or federal laws and regulations.
- c. The supplier's workers must receive regular training regarding environmental issues applicable to their activity or workplace.

SUBCONTRACTING

Suppliers are responsible for their own suppliers and subcontractors, ensuring they also apply operating principles equivalent to those in this code of ethics.

LETTER OF ACCEPTANCE

Suppliers must sign the letter of acceptance and commitment to the KIO Data Centers code of ethics and good conduct, see *ANNEX N Letter of acceptance of the code of ethics and good conduct*, which will be delivered by the purchasing department and must be signed by the supplier's legal representative.

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VIOLATIONS OF THE CODE OF ETHICS AND GOOD CONDUCT

The following, among others, shall be considered violations of this Code:

- Failure to comply with any of its guidelines;
- Failure to comply with any internal policy, procedure, or regulation of KIO;
- Failure to comply with any applicable law, regulation, or standard;
- Failure to cooperate with or obstructing investigations coordinated by the Compliance and Ethics Committee.

REPORTING CHANNELS



To ensure that Collaborators have an anonymous and confidential reporting channel to report any deviation from this Code, the following reporting channels are provided:

- **Website:** <https://kiodatacenters.lineaetica.mx/>
- **Telephone:**
 - Colombia: 01 800 518 9191
 - Guatemala: 2378 4852
 - Mexico: 800 04 38422
 - Panama: 836 5888
 - Dominican Republic: 1 (829) 200 9643
- **Email:** kiodatacenters@lineaetica.mx

Likewise, the email account compliance@kio.tech is made available to receive any inquiries related to this Code of Ethics.

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SANCTIONS

In case of non-compliance with the provisions of this Code, the corresponding sanction will be applied, which may range from the application of a penalty (in accordance with the provisions of the contract between the supplier and KIO Data Centers), the termination of the contract, or, where appropriate, referral to the competent authorities.

NON-RETALIATIONS POLICY

Retaliation against any supplier who has filed a report will not be tolerated under any circumstances.

SCOPE

Corporate Name / Registered Entity
POWER HOST SOLUTIONS, S DE R.L. DE C.V.
ZETTA COMPLEX OPERATIONS S.A.S.
METRO NET HOSTING, S. DE R.L. DE C.V.
SERVICIOS DE TI, S.A
SERVICIOS DE TI, DOMINICANA, SC., S.A.S.
SERVICIOS DE TECNOLOGÍAS DE INFORMACIÓN DE MISIÓN CRÍTICA, S.A.

REFERENCE FRAMEWORK

- ISO 37001 Anti-bribery Management System



Anti-Corruption Compliance Policy

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1 OBJECTIVE

At KIO Data Centers, we are committed to conducting all our business operations with the highest international standards of ethics and integrity, and to complying with all applicable anti-corruption laws.

The objective of this Anti-Corruption Policy is to prevent, detect, and sanction any form of bribery or corruption in our operations.

2 SCOPE

The Anti-Corruption Policy applies to all employees, executives, directors, contractors, consultants, suppliers, and third parties acting on behalf of KIO Data Centers in any country where we operate, across the following legal entities:

Legal Entity
POWER HOST SOLUTIONS, S DE R.L. DE C.V.
ZETTA COMPLEX OPERATIONS S.A.S.
METRO NET HOSTING, S. DE R.L. DE C.V.
SERVICIOS DE TI, S.A
SERVICIOS DE TI, DOMINICANA, SC., S.A.S.
SERVICIOS DE TECNOLOGÍAS DE INFORMACIÓN DE MISIÓN CRÍTICA, S.A.

3 GENERAL GUIDELINES

A) General Prohibitions

3.A.1 KIO Data Centers maintains a **zero-tolerance** policy against corruption and bribery.

It is strictly prohibited to offer, promise, make, authorize, solicit, or accept—directly or indirectly through any other person or company—any payment of money or anything of value (in the form of compensation, gifts, contributions, or any other form) to a government official, a relative of a government official, or any third party for the purpose of obtaining or retaining benefits or advantages for oneself or a third party.

B) Bribery and Improper Payments

3.B.1 Any form of bribery is prohibited, including:

- Cash payments or payments in kind.
- Excessive or inappropriate gifts, travel, meals, or entertainment.

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- Kickbacks, "facilitation payments," or indirect benefits.
 - Payments to public officials or third parties to obtain improper advantages.
- This prohibition applies to both the public and private sectors.

C) Relations with Third Parties

3.C.1 KIO Data Centers expects its business partners, intermediaries, and all its suppliers and allies in general to act in accordance with our own ethical principles.

Before establishing business relationships, reasonable **due diligence** processes must be applied based on the risk level of each related third party. The following are considered higher-risk entities regarding anti-corruption matters:

- **Third-party intermediaries:** Suppliers acting on behalf of, for, or in representation of KIO Data Centers to any Government entity, mainly regulatory agents and representatives to the authorities
- **Business partners:** Principally third parties with whom we have a direct and specific commercial alliance or association for one or several projects, as well as third parties that distribute or resell our services.
- **Suppliers or third parties linked to the construction industry:** Due to the nature of their activities, frequent interaction with authorities, and the management of permits, licenses, construction works, etc.
-

3.C.2 KIO Data Centers will perform reasonable **due diligence** on any third party in accordance with the corresponding vendor onboarding policy. Additionally, for the aforementioned higher-risk third parties, due diligence must include:

- Approval from the Compliance Officer (Annex D)
- Standard anti-corruption clause (Annex F-1 or Annex F-2)
- Properly completed and signed Questionnaire for Third-Party Intermediary or Business Partner Candidates (Annex M)
- Updated file: Annual update of their file, confirming the legal representative, tax status of the third party, as well as the annual certificate of consent to our Code of Ethics and Anti-Corruption Policy (Annex G).

D) Gifts, Hospitality and Entertainment

3.D Only gifts and corporate hospitality that meet the following criteria are permitted:

- Legal
- Reasonable and of modest value
- Occasional
- Transparent and properly recorded

D.1 Entertainment and/or Meals

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3.D.1.1 The foundational principle for gifts, hospitality, and meals offered to individuals is the principle of **reasonableness**.

3.D.1.2 All expenses incurred by or on behalf of KIO must be authorized in accordance with existing procedures, including those contained in the policies and procedures applicable to (i) accounts payable, (ii) procurement, (iii) travel and entertainment expenses, (iv) accounting, and (v) contract management.

3.D.1.3 Entertainment and/or meals shall not exceed the equivalent of USD 100.00 (One Hundred United States Dollars) per person at the time of expenditure.

3.D.1.4 In the case of government officials or their relatives, a reimbursement request must also be submitted using Annex C "Expense Approval or Report Form," either for reporting (expenses within policy limits) or for prior approval before reimbursement (expenses outside policy limits).

D.2 Gifts and Event Invitations

3.D.2.1 No gifts, event invitations, or items of value may be offered, promised, or given to any government official, relative of a government official, or any third party in order to improperly influence or obtain a benefit for KIO Data Centers.

3.D.2.2 Gifts with commercial value and entertainment event invitations to government officials are **PROHIBITED**.

3.D.2.3 Any gift intended for delivery will require prior written approval from the corresponding Chief Financial Officer for amounts up to USD 100 per gift. For gifts exceeding this amount, approval from the Chief Executive Officer will be required.

3.D.2.4 Entertainment event invitations for private-sector clients will require prior written approval from the Chief Executive Officer or the Chief Commercial Officer. It is the responsibility of the requester to maintain an authorization control log for these events and to provide this information during subsequent reviews.

3.D.2.5 It is the responsibility of the requester to ensure that such invitation or gift does not violate the internal policies or regulations of the recipient.

Additionally, the guidelines established in the "Policy for the Control, Granting, and Reporting of Gifts, Invitations, and Sponsorships provided to KIO Data Centers" clients, suppliers, and employees must be followed.

3.D.2.6 Employees may accept gifts from third parties that have no commercial value, such as notebooks and pens featuring the third party's logo. In the event of receiving a gift with commercial value, they must immediately notify the Human Capital Department in writing.

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3.D.2.7 The Human Capital Department will administer the guidelines applicable to such gifts, determining which may be accepted by employees and which must be turned over to Human Capital to be raffled among KIO personnel, or otherwise disposed of in favor of KIO Data Centers and/or its staff.

Guidelines for Receiving Gifts:

Commercial Value	Guideline
Equal to or less than USD 100	Report to Human Capital for registration.
Between USD 100 and USD 250	Report to Human Capital for registration; Human Capital will determine if the gift will be allocated to KIO for its raffle and/or use, or to the employee who received it.
Greater than USD 250	Report to Human Capital for registration; ALL such gifts will be allocated for the raffle among KIO personnel and/or disposal in favor of KIO.

3.D.2.8 Employees may not accept paid travel from clients and/or suppliers that is not entirely for business purposes and does not conform to the basic principle of **reasonableness**.

3.D.2.9 Employees may **not accept and/or receive personal services** from KIO suppliers.

3.D.2.10 Any invitation from suppliers or clients to our employees for technology-related travel and/or training must be directly related to the business relationship. It must be authorized by the Director of the department receiving the invitation and notified to the Compliance Department (compliance@kio.tech) for its clearance.

E) Donations

3.E.1 KIO Data Centers may only make donations for social, educational, or humanitarian purposes, provided they are legal, transparent, and properly documented.

3.E.2 Donations must not be used, directly or indirectly, to obtain improper advantages, influence business decisions, or benefit public officials, persons related to them, or any third party.

3.E.3 Every donation must have prior authorization, appropriate accounting records, and comply with applicable tax and anti-corruption legislation.

3.E.4 Any KIO Data Centers employee intending to make a donation or off-site improvement must document said donation using the corresponding format, Annex H-1 "Donation or Off-Site Improvement Report."

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3.E.5 All donations and off-site improvements destined for Government Entities must be approved in advance and in writing by the Compliance and Ethics Committee through the Compliance Officer.

3.E.6 If a donation or off-site improvement is approved, all documentation must be submitted to the legal department for review prior to executing the corresponding donation or off-site improvement.

3.E.7 All types of cash donations or off-site improvements are prohibited. All monetary donations must be made via registered checks or bank transfers to the order of the donation beneficiary and shall be paid against official receipts.

3.E.8 All donations or off-site improvements must be included in the report to the Compliance and Ethics Committee for the corresponding period.

F) Sponsorships

3.F.1 KIO Data Centers prohibits sponsorships and memberships intended to influence, or that could be perceived as influencing, a bidding process or any other decision in favor of the organization.

3.F.2 Due diligence must be conducted on the recipient of the sponsorship to determine its legitimacy. Once due diligence is completed, the Marketing Director of KIO Data Centers will approve the sponsorship for execution.

3.F.3 Sponsorships must be avoided immediately before, during, or immediately after contract negotiations.

3.F.4 All sponsorships must be supported by a legal document (contract, letter, agreement, etc.) that has the clearance of the Legal department. If for any reason the sponsorship contract is not formalized, Marketing will inform the Compliance Officer, under the understanding that the legal document will be signed as soon as possible, and no sponsorship will be delivered or received until the clearance from Compliance is obtained.

3.F.5 Additionally, the guidelines established in the policy for the control of granted sponsorships must be followed.

G) Political Contributions

3.G.1 KIO Data Centers does not make political contributions, whether in money, in kind, or any other benefit, to political parties, candidates, campaigns, or persons related to political activities, unless prior authorization is granted by the Compliance and Ethics Committee.

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3.G.2 It is prohibited to use company resources to support political activities on behalf of KIO Data Centers.

H) Training

3.H.1 Prior to hiring, newly hired employees will undergo an evaluation in ethics and integrity to proceed with their onboarding process.

3.H.2 All KIO Data Centers employees must complete and sign, on an annual basis, the "Employee Certification and Consent on the Anti-Corruption Compliance Policy and KIO Code of Ethics and Good Conduct" (Annex A), confirming that each employee fully understands the Anti-Corruption Compliance Policy and KIO's Code of Ethics and Good Conduct, fully acknowledges their commitment to comply with them, reports any non-compliance within their knowledge, and cooperates with any investigations arising from suspected non-compliance.

3.H.3 Furthermore, to keep all employees updated and trained at all times on integrity and anti-corruption matters, in-person or e-learning sessions will be conducted at least once a year. Employees must sign the "Training Certificate" (Annex B) for each session.

3.H.4 KIO Data Centers has an Ethics and Integrity Training Policy, which establishes the training and evaluation guidelines that employees must complete regarding ethics and integrity.

3.H.5 Annually, the aforementioned higher-risk third parties in anti-corruption matters must send the annual certificate of consent to our Code of Ethics and Anti-Corruption Policy (Annex G), signed by their legal representative.

I) Accounting Records

3.I.1 Compliance with KIO Data Centers's accounting and finance policies is mandatory. KIO Data Centers's books and accounting records shall be maintained and kept at all times in accordance with local laws and International Financial Reporting Standards (IFRS), where applicable. Accounting records, disbursements, expense reports, invoices, vouchers, and logs of gifts, hospitality, meals, travel, and any other business expenses must be reported and recorded accurately and truthfully.

3.I.2 Every payment made by or on behalf of KIO must be authorized in accordance with existing procedures, including those contained in policies and procedures applicable to (i) accounts payable, (ii) procurement, (iii) travel and entertainment expenses, (iv) accounting, and (v) contract management.

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4 ANONYMOUS REPORTING AND NON-RETALIATION

4.1 KIO Data Centers has implemented a **confidential channel** managed through a third party, through which inappropriate conduct violating this Anti-Corruption Compliance Policy can be reported.

4.2 Any employee, client, supplier, or interested third party who suspects or has information regarding a violation of this Anti-Corruption Compliance Policy must report the event immediately. Reports may be submitted anonymously.

4.3 Retaliation against any employee or third party who has filed a report will not be tolerated under any circumstances.

4.4 The reporting channels are:

- **Website:** <https://kiodataCenterss.lineaetica.mx/>
- **Telephone:**
 - Colombia: 01 800 518 9191
 - Guatemala: 2378 4852
 - Mexico: 800 04 38422
 - Panama: 836 5888
 - Dominican Republic: 1 (829) 200 9643
- **Email:** kiodataCenterss@lineaetica.mx

Similarly, the email account compliance@kio.tech is made available to receive any inquiries related to this policy.

5 AUDITS

5.1 External audits will be conducted periodically, as determined by the KIO Data Centers Audit Committee, to evaluate compliance with applicable anti-corruption legislation and adherence to KIO Data Centers's policies and procedures, including this Policy and the Code of Ethics and Good Conduct

6 LEGAL COMPLIANCE

6.1 KIO Data Centers's Anti-Corruption Compliance Policy considers and complies with the highest international standards and applicable legislation, including, but not limited to, the requirements outlined in Article 25 of the LGRA (General Law of Administrative Responsibilities, for its acronym in Spanish) in Mexico and other current legal regulations in Panama, the Dominican Republic, Guatemala, and Colombia.

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7 RELATIONSHIP WITH OTHER POLICIES AND PROCEDURES

7.1 The Anti-Corruption Compliance Policy is consistent with, and complementary to, other KIO guidelines, such as the Code of Ethics and Good Conduct, the Management Systems Manual and corporate compliance structure, and the policies and procedures applicable to (i) accounts payable, (ii) procurement, (iii) travel and entertainment expenses, (iv) accounting, and (v) contract management, as well as other policies and procedures that exist or may be created in the future relating to ethics and the prevention of corruption and serious administrative offenses, as defined in the LGRA and applicable anti-corruption and compliance legislation in the countries where KIO Data Centers operates.

7.2 The specific compliance objectives of this policy are established in the Management System Manual.