



IPH

INTELIGO PERU HOLDINGS

CODE OF ETHICS

COMPLIANCE

CHANGE CONTROL TABLE

Version	Approval Date	Change Author	Change Summary	Revised by	Approved by
1	12/19/2019	Legal Management	First Version	Human Resources Development Management	Shareholders Meeting
2	12/29/2022	CCO	Align with international good practices, integrate the requirement for compliance with the internal policies and guidelines of IPH, as well as provisions related to the Human Rights Policy	Legal Management Human Resources Development Management	Shareholders' Meeting

Table of Contents

1.	INTRODUCTION.....	1
2.	PURPOSE	1
3.	WHO IS THIS CODE INTENDED FOR?	1
4.	WHAT DOES IT MEAN TO MANAGE ETHICALLY?	2
5.	AVOIDING WILLFUL BLINDNESS	2
6.	REPORTING CHANNELS AND WHISTLEBLOWER PROTECTION	2
7.	ETHICAL PRINCIPLES OF IPH.....	3
8.	ETHICS COMMITTEE.....	3
9.	LIABILITY AND PENALTIES	4
10.	OUR COMMITMENT TO INTEGRITY	4
10.1.	Diversity, Equal Opportunity, and Respect	4
10.2.	Safe and healthy environment.....	6
10.3.	Integrity of financial and operational reports	6
10.4.	Commitment to honesty	7
10.5.	Protection of information.....	8
10.6.	Responsible representation of the company and protection of reputation	10
10.7.	Conflicts of interest.....	11
10.8.	Relationship with our competitors.....	13
10.9.	Compliance with laws, regulations and internal policies	13
10.10.	Prevention of corruption.....	14
10.11.	Relationship with public officials and political contributions.....	15

1. INTRODUCTION

Intéligo Perú Holdings (“IPH”) provides corporate services to the different companies that make up the Inteligo Group, centralizing activities common to the Group's subsidiaries in order to generate efficiencies.

To achieve our vision, we should keep in mind that the sustainable growth of our business requires us to act with a sense of purpose and commitment and, most of all, ethically and with integrity. Integrity implies acting with transparency, based on solid principles, and being fair and ethical.

We ensure that our employees and stakeholders act ethically and with integrity at all times, irrespective of their position, geographic location, or level of responsibility. For this reason, this Code reflects our commitment and what we expect of ourselves and our stakeholders.

2. PURPOSE

This Code of Ethics represents our beliefs, values, and principles through guidelines and rules of conduct that guide the decision-making process and actions of our employees, clients, suppliers, business partners, and other Stakeholders.

To the effects of this Code of Ethics, the term “Stakeholders” is understood as those parties that are related to, influence or may influence the operation of IPH.

3. WHO IS THIS CODE INTENDED FOR?

The Code of Ethics is intended for all employees, suppliers, clients, and, in general, Stakeholders of IPH.

4. WHAT DOES IT MEAN TO MANAGE ETHICALLY?

Managing ethically is to decide to do the right thing based on a reflection of our principles and values in a particular situation. It also involves promoting ethical conduct, as well as identifying and reporting behavior that contravenes the principles of this code.

Under normal circumstances, we can easily decide between right and wrong; however, sometimes situations arise where the decision is not so easy to make. If you have any doubt about a decision to make or if you should report any improper or undesirable conduct, you must contact Corporate Compliance Officer or contact the *Canal Ético* (Whistleblowing Hotline).

5. AVOIDING WILLFUL BLINDNESS

We must take a leading role in identifying and reporting any misconduct. If we deliberately avoid seeing, hearing, or reporting any misconduct, we incur "willful blindness". This situation makes us accomplices, meaning we become a party to such misconducts.

6. REPORTING CHANNELS AND WHISTLEBLOWER PROTECTION

All the IPH's employees, suppliers, clients, and Stakeholders can anonymously report any behavior that is irregular or inconsistent with this Code of Ethics by means of the IPH Whistleblowing Hotline:

- Web: <https://canaleticointeligo.lineaseticas.com/> ; by telephone, e-mail, and other channels available through the Whistleblowing Hotline.

Our NON-RETALIATION policy in place encourages good faith reporting of unethical behavior and has no negative measures against those who report violations of this Code. To ensure the objectivity, integrity, and confidentiality of the reports and to avoid retaliation against whistleblowers, we have appropriate mechanisms to safeguard independent investigations and the management of cases reported.

7. ETHICAL PRINCIPLES OF IPH

At IPH, we have ethical principles in place to manage our business.

These are:

- 7.1. To be HONEST, acting with integrity at all times.
- 7.2. To COMPLY with the standards and fulfill the commitments that we take on with others.
- 7.3. To be TRANSPARENT with the information that we handle.
- 7.4. To RESPECT differences and diversity by promoting a fair and respectful treatment of others.
- 7.5. To ACT responsibly and diligently to solve daily situations soundly.
- 7.6. To be EMPATHIC, putting ourselves in “the other’s” place, to do the right thing with empathy.
- 7.7. To REPORT any misconduct and seek the appropriate channels when in doubt.

8. ETHICS COMMITTEE

The Ethics Committee is a body intended to oversee the management of the Code of Ethics at IPH.

The main duties of the Ethics Committee include:

- Ensuring compliance with this Code, and the ethics policies and guidelines.
- Reviewing and supervising work initiatives and plans submitted to the Committee.
- Deciding on the actions to be taken and recommending remediations in the event of non-compliance with the ethics policies and guidelines.

9. LIABILITY AND PENALTIES

Employees, suppliers, clients, and Stakeholders of IPH must comply with the ethical principles 24 hours a day, 7 days a week.

Failure to comply with the provisions set forth in this Code of Ethics will cause, in the case of employees, the application of disciplinary measures as established in the Internal Labor Regulations, which may range from a reprimand to dismissal; or, in the case of third parties, the contract termination, as the case may be.

10. OUR COMMITMENT TO INTEGRITY

Each one of us is responsible for ensuring and carrying out our activities in line with the highest standards of integrity, irrespective of our position, geographic location, or level of liability where we work; for this reason, at IPH we are committed to:

10.1. Diversity, Equal Opportunity, and Respect

We promote fair, equitable, and respectful treatment, upholding an inclusive environment, free of discrimination, harassment, violence, or any conduct which undermines the dignity and integrity of persons.

How do we fulfill our commitment?

- Recognizing and promoting human and labor rights aligned with international standards.
- Working as a team, valuing the different opinions and contributions of all.
- Providing and promoting fair and respectful treatment to our employees, suppliers, clients, users, and Stakeholders, inside and outside the company's facilities, including outside working hours, and building relationships of trust through a safe and inclusive environment, with respectful, fair and dignified relationships among all.

- Encouraging the professional growth of our employees based on objective and transparent evaluation systems.

What is prohibited?

- Intimidation or violence. Aggressive and negative behavior, whether physical or verbal, intended to deliberately hurt, frighten, threaten, or exclude a particular person or stakeholder, disrespectful and arrogant attitudes.
- Workplace harassment. Any form of hostile or offensive treatment to a person at the workplace, by any means.
- Sexual harassment. Sexual advances, sexually offensive acts, and comments, sexist, indecent, or obscene conversations, gestures, or comments.
- Discrimination. Any kind of segregation based on race, ancestry, gender, age, religion, nationality, educational background, political affiliation, physical disability, marital status, sexual orientation, socioeconomic level, or any other characteristic.
- Imposing and/or permitting any form of forced or compulsory labor, as well as child labor.
- Allowing or failing to report any conduct that undermines the integrity of persons.
- Being informed of, and failing to immediately report, any behavior that undermines our commitment to diversity, equal opportunity, and respect.

10.2. Safe and healthy environment

We conduct our operations and business in a safe and healthy manner, taking care of our employees and other Stakeholders.

How do we fulfill our commitment?

- Promoting a safety culture based on prevention, maintaining a safe and healthy work environment for our employees, and visitors to perform their activities, complying at all times with the safety provisions established by IPH.
- Taking action and/or promptly reporting identified risks or accidents in order to apply the necessary measures in a timely manner.

What is prohibited?

- Engaging in any behavior that compromises the safety and health of employees, and third parties who are in our facilities.
- Working under the effect of toxic substances or consuming alcoholic beverages, drugs, or narcotics during the hours allocated for the performance of your work.
- Failing to comply with the guidelines or instructions on occupational health and safety provided by the company.
- Allowing or failing to report behaviors that threaten the safe and healthy environment at IPH.

10.3. Integrity of financial and operational reports

We act with transparency in the preparation and submission of financial information and operational reports; therefore, our records fully reflect our commercial, accounting, and financial situation.

How do we fulfill our commitment?

- Maintaining the integrity and transparency of the information we record and report.
- Recording data, agreements, operations and commercial, financial and non-financial reports in an accurate, timely, clear and complete manner.
- Recording data and transactions correctly, in line with the rules, accounting practices, and standards applicable to IPH.
- Disclosing full, fair, timely, and clear information to our shareholders, and regulators.
- Reporting any case of manipulation or concealment of financial information and operational reports of which we become aware.

What is prohibited?

- Falsifying or tampering with financial and non-financial reports of IPH.
- Deliberately providing or recording incorrect accounting entries, audit reports, or operational errors, such as fraud or non-compliance with regulations.
- Allowing or failing to report the manipulation or concealment of financial information or operational reports of which we may become aware, or any other behavior that undermines the integrity and transparency of the information.

10.4. Commitment to honesty

We are convinced that we will achieve our purpose, mission, and vision by relying on employees who act with honesty in all circumstances that may arise.

How do we fulfill our commitment?

- Rejecting any dishonest act such as fraud, theft, misappropriation, or misuse of resources of IPH, clients, and/or the general public.
- Acting with integrity and transparency in the decision-making processes; not lying, concealing, tampering with, or omitting information to IPH, clients, or third parties in order to obtain a benefit for themselves or for third parties.

What is prohibited?

- Concealing information, committing fraud, falsifications, simulating operations, fictitious transactions, providing false information, engaging in market manipulation practices, generating or taking advantage of errors or omissions in procedures, systems, or virtual media to deceive employees, clients, or third parties, and obtaining benefits for themselves or in favor of third parties.
- Pilfering, stealing money or goods from IPH, clients, employees, suppliers, and other persons.
- Misusing the goods assigned by IPH for personal use or for purposes unrelated to their duties.
- Misleading or coercing clients or third parties to contract products or services, providing inaccurate or false information.
- Encouraging employees, suppliers, or clients to commit dishonest or fraudulent acts.
- Being informed of and failing to report any dishonest act.

10.5. Protection of information

We value the trust that our clients, employees, suppliers, and other interested parties place in us when they provide us with information. We respect the duty of confidentiality we assume to them, and we undertake to treat it with high security standards.

How do we fulfill our commitment?

- Keeping all the confidential information of IPH, its shareholders, employees, clients, suppliers and Stakeholders in strict confidential reserve.
- Using the information available to us solely for the purposes of our duties and, under no circumstances, for the purposes of gaining any benefits from it.
- Keeping privileged information for corporate purposes only and preventing its use for other purposes.
- Protecting intellectual property of IPH, information systems, business strategies and the work of our employees, encouraging the proper use of the information we reproduce or distribute by any physical or electronic means.
- Reading and complying with the guidelines issued by IPH to preserve privileged information, personal data, and other information that is confidential, reserved or for internal use, and complying with the regulations applicable to IPH regarding these matters.
- Training our employees in the rules on misuse of privileged information, our internal policies, and the penalties applicable to non-compliance in this matter.

What is prohibited?

- Using, appropriating, disclosing or improperly treating confidential, restricted or privileged information without authorization, including

personal data of clients, employees, and other Stakeholders, as well as information protected by the specific laws and regulations applicable to the securities market sector and in accordance with the internal policies of IPH.

- Disclosing commercial or market strategies, strategic plans and everything related to data that may compromise the competitiveness of IPH.
- Using or sharing in a deliberate or negligent manner their physical or digital access, keys or passwords that have been given personally for the exercise of their functions.
- Concealing or failing to report any misuse or violation of confidential information and intellectual property.

10.6. Responsible representation of the company and protection of reputation

We take care of IPH's reputation, respecting at all times its values and principles, behaving correctly in the work, social and family environment.

How do we fulfill our commitment?

- Protecting and strengthening IPH's image, reputation, assets and culture of integrity, and requiring that Stakeholders comply with our ethical standards.
- Carrying out activities outside the company's facilities in a responsible manner, always taking care of our reputation, including the responsible use of personal and corporate social networks.
- Respecting our employees' right to participate, on a personal basis, in activities of different religious, educational, political, and other organizations.

What is prohibited?

- Performing behaviors or disseminating statements through physical or digital media, including social networks, that harm the image of IPH, even if it has been made in a personal, social or family sphere.
- Compromising the image of IPH in personal activities of a political, religious, sports, or social nature.
- Concealing or failing to report any behavior that may compromise the reputation of IPH.

10.7. Conflicts of interest

A conflict of interest arises when personal activities or relationships are inconsistent or collide with the objective exercise of our functions as employees and/or the interests of IPH.

How do we fulfill our commitment?

- Avoiding situations in which our personal relationships or interests may unduly influence the execution of our duties, our business relationships with suppliers, clients, and other Stakeholders or our work decisions.
- Selecting employees, suppliers, and other Stakeholders according to objective criteria, based on their knowledge, experience, merit, reputation, technical, and service quality.
- Consulting and seeking approval from the corresponding instances when identifying any situation that may affect or may appear to affect our ability to make the best decisions for the benefit of IPH.
- Refusing gifts and tokens of appreciation if they are intended to influence the objective decision-making process.

- Refraining from making decisions related to IPH in case of any family or friendly relationship with an employee, supplier, shareholder, client, or other Stakeholder.
- Maintaining a good credit and financial behavior.
- Being aware of and complying with the provisions on Conflict of Interest included in the Internal Rules of Conduct of IPH.
- Requesting the approval of the vice-president, manager, or general manager, prior to accepting a proposal for the position of officer or director of an external company or providing professional services to third parties.
- Reporting any situation of conflict of interest of their own or third parties, immediately after being aware of it, as well as any irregular behavior that threatens the interests and reputation of IPH.

What is prohibited?

- Conducting personal business inside and outside the offices of IPH that may hinder the performance of duties or the decision-making process.
- Intervening in hiring or selection processes involving family members or close people, which may influence objective decision making.
- Maintaining sentimental relationships with employees or suppliers, and other Stakeholders with whom there is a direct relationship of control, subordination, or reporting, as well as in other cases in which this may hinder objective decision making.
- Being informed of a conflict of interest and failing to report it.
- Being a shareholder, director, or representative of a supplier of IPH when functions are related to the service provided by that supplier.

10.8. Relationship with our competitors

We conduct our business, committed to respecting free competition, always seeking benefits for the market, promoting better products and services, and fostering innovation.

How do we fulfill our commitment?

- Respecting our competitors without referring to their brands in a negative or derogatory manner.
- Developing our business, setting commissions, and commercial matters separately from our competitors.
- Competing fairly and honestly, based on our ethical principles and in compliance with the legal rules governing free competition.

What is prohibited?

- Taking advantage of the position as market leader or entering into agreements with other companies to manipulate marketing conditions, commissions, or other commercial conditions.
- Boycotting by any means our competitors or misusing the reputation, image, or intellectual property of other companies.
- Engaging in, allowing, or failing to report any anti-competitive behavior.

10.9. Compliance with laws, regulations and internal policies

We design our products and services in compliance with external and internal standards applicable to IPH.

How do we fulfill our commitment?

- Complying with national and international regulations applicable to IPH.
- Complying with IPH's internal policies and guidelines.

- Implementing robust processes and continuous training to prevent any activity related to corruption, money laundering, financing of terrorism and/or other illicit activities.
- Reporting those operations that could generate suspicion of any illicit activity, such as money laundering and terrorist financing.

What is prohibited?

- Deliberately or negligently breaching external rules, policies, and internal guidelines.
- Suggesting or advising a client, employee, supplier, or other Stakeholder to contravene local law and/or IPH's internal regulations.
- Disclosing any internal investigation related or linked to a client, employee, supplier, or other Stakeholder with these activities.
- Being informed of, and failing to immediately report, any sign or incident involving non-compliance with internal or external regulations applicable to IPH.

10.10. Prevention of corruption

We are committed to maintaining honest and transparent relationships with private and public officials.

How do we fulfill our commitment?

- Complying with anti-corruption laws, our Anti-Corruption Policy, as well as guidelines and processes intended to prevent any act of bribery and/or corruption.
- Monitoring and implementing precise guidelines for the relationship of our employees and representatives with public officials.

What is prohibited?

- Offering, giving, requesting, or accepting any type of reward, benefit, or incentive, as well as any contribution, donation, or sponsorship in a personal or corporate capacity, for a public or private official to act inappropriately or grant an undue advantage.
- Deliberately or negligently failing to comply with IPH's anti-corruption policies and guidelines.
- Making invitations and/or representation expenses beyond the scope of our expenditure policy.
- Receiving, requesting, or delivering donations and/or gifts to clients or suppliers outside the process established in our guidelines and policies.
- Meeting with public officials on behalf of IPH without observing IPH's internal policies and guidelines or without the approval of the corresponding internal bodies (when applicable) or in order to obtain personal benefit.
- Being informed of and failing to report any sign of corruption.

10.11. Relationship with public officials and political contributions

We establish transparent and ethical relationships with public officials.

How do we fulfill our commitment?

- Responding to regulatory entities and their agents in an honest and transparent manner, complying with the commitments assumed, providing accurate, appropriate, and timely information for proper supervision.
- Interacting with public officials on behalf of IPH, following our policies and guidelines.
- Developing our operations with integrity, impartiality and without any political influence.

- Not making donations or contributions to candidates or political parties using the company's resources. If an employee makes donations or political contributions, under no circumstances should these donations or contributions be given on behalf of IPH.

What is prohibited?

- Making an improper offer to a representative from the public sector with the aim of obtaining favorable treatment, either personally or for the company.
- Offering or making political donations or contributions on behalf of IPH to positions or acts of candidates, parties, or political organizations.
- Being informed of and failing to report any misconduct with public officials.

The provisions of this Code, along with the good judgment and common sense that should guide us at all times, will be useful for the performance of our work and will also help us make the best decisions in your personal, family, and social environment.

Keep in mind that our behavior inside and outside the company represents the principles and values of IPH and has an impact on our reputation.
