



**CODE OF ETHICS AND CONDUCT** 





## **SUMMARY**

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#### INTRODUCTION

#### **Presentation**

For Irriga Global, DOING THE RIGHT THING is a fundamental principle of our business. From this principle, we built our Code of Ethics and Conduct. For us, no result is justified if it is not achieved in the correct way.

This Code of Ethics and Conduct aims to guide the principles and values required of our employees. It is the guiding framework for actions, ensuring, at a higher standard of ethics and values, integrity of conduct at all hierarchical levels in relationships with clients, colleagues, suppliers, and the general public. In this sense, it is a guiding document for the personal and professional conduct of all Irriga Global employees, regardless of their position or role.

Aligned with the strategic roadmap of our company, this document is inspired by its vision, mission, and institutional values, and it steadfastly upholds what is stated in the roadmap: "Ethics is non-negotiable." With all the stakeholders with whom this company interacts, ethics in its different dimensions must be intertwined in the conduct of its agents and partners, always seeking innovative and excellent work, good corporate governance practices, and transparent communication.

This Code seeks to inhibit unethical actions and inappropriate behavior, but more than that, to standardize corporate understanding that can highlight and reinforce the principles and values expected of employees in the performance of their activities. Thus, it establishes a mechanism for institutional strengthening and effective ethical principles that represent the values advocated by Irriga Global.

It should also be noted that, complementing this Code of Ethics and Conduct, Irriga Global defines in its Policies, for specific processes or topics, the rules, criteria, procedures, responsibilities, and controls that must be followed by all its employees.

#### **Our Mission**

To ensure the rational use of water, the world's scarcest natural resource, focusing on the sustainable production of food and fibers, through the provision of services and partnerships with global companies.

#### **Our Vision**

To be the number one global choice in irrigation management for leading companies in the market, valuing the continuous improvement of the customer experience, with motivated, high-performance teams and inspiring leadership.





#### **Our Values**

- II. We cultivate relationships of trust and promote open and transparent communication, acting with respect, empathy, and integrity.
- III. We always do what is right, even when it is the most difficult choice.
- IV. Ethics is non-negotiable.
- V. We innovate based on customers' needs, proposing and developing new solutions, challenging the status quo.
- VI. Quality and excellence are our greatest values.
- VII. People are our greatest asset.
- VIII. We do more with less, minimizing environmental impacts for sustainable development.

## **Objectives**

- 1. To explicitly state the ethical principles and standards of conduct that govern employees and contractors, as well as Irriga Global's institutional action, providing parameters for society and employees to assess the integrity and transparency of the actions and decision-making processes adopted to fulfill its institutional objectives;
- 2. To contribute to transforming Irriga Global's Vision, Mission, Objectives, and Institutional Values into attitudes, behaviors, rules of conduct, and organizational practices guided by a high standard of ethical-professional conduct, promoting ethics and transparency in relations with Irriga Global employees and other stakeholders;
- 3. To reduce subjectivity in personal interpretations of the ethical principles and standards adopted at Irriga Global, facilitating the alignment of each employee's or contractor's individual values with those of the company;
- 4. To ensure that all employees, clients, and contractors preserve their image and reputation;
- 5. To establish basic rules on how to avoid or mitigate potential conflicts of interest and restrictions on professional activities in relation to the exercise of their role.

## Scope

The Code of Ethics and Professional Conduct applies to all managers, directors, employees, interns, service providers, and all individuals and/or legal entities directly or indirectly related to Irriga Global, in Brazil or abroad, regardless of position or function, hereinafter referred to simply as "employees."

## II. OUR COMMITMENTS TO ETHICAL CONDUCT **Respect for Life**

### **People's Safety**

Irriga Global prioritizes people's safety. We want an environment where all employees feel safe to work. That is why we adopt a policy that states that life and the integrity of people are values above all other company objectives and priorities.

While the company invests in equipment, resources, development of standards, and training, employees must comply with all laws, policies, practices, and procedures related to safety. Leadership is primarily responsible for the safety of those under their management, promoting the necessary efforts to preserve everyone's health and safety. Employees must demonstrate personal commitment to safety.

#### **Examples of this commitment include:**

- 1. Complying with rules and procedures;
- 2. Caring about and being responsible for your own safety, as well as that of colleagues and third parties;
- 3. Reporting unsafe situations that you identify;
- 4. Handling emergencies responsibly and reporting them immediately to managers;
- 5. Not consuming alcohol at work, except at social events where beverages are provided by the institution or its partners (and, in such cases, with moderation);
- 6. Not performing duties while intoxicated, under the influence of drugs, or under medication that may cause risks to the performance of activities;
- 7. Using and requiring the use of personal protective equipment (PPE);
- 8. Correctly using company-provided assets, tools, and materials, keeping them in perfect condition and clean.

#### **Personal Conduct and Attitude**

A harmonious and productive work environment is achieved when we adopt a positive and collaborative attitude, building a culture of valuing people within the organization, respecting individuality, diversity,





and privacy of colleagues, dressing appropriately, and using vocabulary and tone of voice consistent with the corporate environment and the activities performed.

#### To achieve this:

- 1. Be courteous;
- 2. Work cooperatively in teams, in favor of Irriga Global's objectives;
- 3. Keep your workplace clean and organized;
- 4. Dress neatly and appropriately for the work environment (avoid miniskirts, tank tops, flip-flops, for example);
- 5. Do not sell personal goods on company premises;
- 6. Record your work hours properly upon entry, exit, and breaks, with truthful information;
- 7. Do not erase, alter, or destroy company documents;
- 8. Do not bring outsiders into the company and do not allow them access to Irriga Global's facilities without proper authorization;
- 9. Do not watch videos or listen to music at high volume that could disturb others' work.

## **Respect for the Environment**

We respect the environment and believe that this respect is an important foundation of our history. We are committed to reducing and preventing the environmental impacts of our activities.

The systemic approach to sustainability — in its environmental, social, economic, and cultural aspects — is one of the strategic pillars of Irriga Global. In our operations, we must continually promote sustainable development, focusing on economic growth, improved quality of life, and respect for the environment.

We expect our employees to:

- 1. Act in the prevention, control, and mitigation of environmental impacts;
- 2. Raise awareness among other employees and suppliers about respecting the environment;
- 3. Immediately report any incidents or potential environmental damage.





## **Respect for People**

#### **Human Rights**

Respect for human rights is both an ethical obligation and an opportunity to improve people's lives. We are committed to the full respect and promotion of Human Rights in all our activities. We are dedicated to combating any and all attempts at violations.

Respect the human and fundamental rights of colleagues and third parties. Respect everyone's physical and psychological integrity and health. Ensure equal treatment, privacy, freedom of expression, and other civil, social, and cultural rights.

To decide if a conduct or activity is appropriate, evaluate whether it:

- 1. Complies with general legislation and Irriga Global's specific rules and policies;
- 2. Benefits the company without causing injustices or waste;
- 3. Allows proper use of the organization's resources;
- 4. Preserves and safeguards the company's reputation;
- 5. Can be considered transparent action that you can be proud of.

If the answer to all is positive, the conduct may be considered appropriate.

## **Diversity**

We are inspired by diversity management practices as a source of creativity and innovation, which are essential elements for a productive, competitive, and sustainable industry. We do not accept practices of disrespect, harassment, or discrimination for reasons such as social class, gender identity, race, ethnicity, age, disability, physical condition, health status, sexual orientation, religion, political opinion, union membership, culture, nationality, marital status, appearance, education, beliefs, values, lifestyle, experiences, life stories, perspectives, knowledge, attitudes, and skills, among other characteristics that make each individual unique.

All leaders and employees of Irriga Global must ensure and promote a healthy work environment, free of embarrassment, insinuations, or any type of prejudice and discrimination. This applies also to external stakeholders.





Irriga Global strives to hire and promote qualified people for each position, based on competence, evaluation criteria, and equal opportunity for all employees, while valuing and encouraging diversity and inclusion in our teams.

#### **Combating Harassment**

We encourage professional development and quality of life for employees and are committed to creating a work environment based on mutual respect, cordiality, and transparency.

Differences of opinion and ideas are natural and part of all human relations. Healthy conflict involves listening to others and respecting them even when there are disagreements, building relationships where everyone has space to express themselves without offense. When differences of opinion are not handled properly, conflicts can escalate into extreme situations, giving rise to harassment and abuse of power.

To promote respectful work environments, we do not tolerate offensive, intimidating, or hostile behavior that may constitute embarrassment, disrespect, abuse of power, or harassment, regardless of hierarchy.

#### a) Moral Harassment

Moral harassment is an extreme process of hostility in the workplace. It is identified by the occurrence of serious and humiliating situations, repeated over time. As a form of extreme psychological violence, it usually involves intense experiences of humiliation and embarrassment that affect a person's dignity.

Moral harassment may involve persecution (actions) or isolation (omission), through insistent, offensive, or rude behavior, either explicit or subtle, expressed in words, gestures, written messages, or managerial/organizational procedures. It can be practiced both by superiors and by colleagues, regardless of hierarchy.

#### Examples include:

- 1. Frequently using offensive words or hostile ways of addressing people (such as a rude or loud tone of voice) to intimidate;
- 2. Making threats of dismissal;
- 3. Imposing work overload combined with inadequate working conditions and exaggerated, constant demands for productivity;





- 4. Publicizing negative results of an individual or group to cause humiliation and shame;
- 5. Assigning mocking nicknames to people;
- 6. Persistently asking about personal life or invading privacy, including violating emails, files, and phone calls.

#### b) Religious Harassment

Religious harassment is a type of moral harassment that occurs when, in the workplace, embarrassment is caused by the imposition of religious beliefs in a repeated and prolonged way. This type of harassment violates the freedom of belief guaranteed by the Brazilian Constitution.

#### Examples include:

- 1. Attempting to convert one or more people to a specific religion;
- 2. Insisting on or imposing mandatory participation in religious services;
- 3. Discriminating by excluding someone from professional activities due to belief or religion.

#### c) Sexual Harassment

Sexual harassment situations occur through acts, insinuations, forced physical contact, or inappropriate invitations with the intent of obtaining sexual advantage or favor, taking advantage of one's superior hierarchical position or authority inherent to employment, office, or function.

To identify sexual harassment, physical contact is not required. Even if the situation does not legally constitute sexual harassment, inappropriate conduct may still represent serious disrespect, illegal embarrassment, or even the crime of rape.

Therefore, all professional relationships must be respectful, whether with clients, suppliers, employees, managers, teachers, or others, regardless of hierarchy.

#### **Examples include:**

- 1. Repeated and unwanted "flirtatious" remarks or insinuations of a sexual nature;
- 2. Caresses or malicious approaches of sexual connotation;





- 3. Intimidation, reprisals, threats of dismissal, denial of promotion, or other unfair treatment associated with rejection of a sexual advance;
- 4. Sexual comments and jokes.

#### d) Abuse of Power

Abuse of power is characterized by the use of authority in an unlawful, coercive, or improper way. In other words, someone abuses power when exercising their rights without limits, harming others. Abuse of power can occur internally in subordinate-superior relationships or externally in dealings with stakeholders, suppliers, or partners.

#### **Examples include:**

- 1. Requesting, due to hierarchical position, tasks incompatible with colleagues' or subordinates' functions;
- 2. Using authority, notoriety, influence, or position to obtain personal or professional benefits, to the detriment of others;
- 3. Withholding knowledge or using professional information as a way to gain personal advantage.

Note: demanding agreed tasks and goals does not constitute abuse of power.

#### **Conduct on Social Media**

We are committed to protecting the image and reputation of Irriga Global and its employees.

We respect freedom of expression, the free internet, and the power of social media. However, we understand that there are risks and basic principles of online social behavior.

Participate in social media consciously and responsibly, with good faith, posting in your own name, without associating it with Irriga Global.

Avoid opinions or posts that are aggressive, hostile, discriminatory, or incompatible with your status as an Irriga Global employee and your role.

It is strictly prohibited to:



- 1. Record videos or take photos while driving.
- 2. Post a video or photo with a potential client before a contract is signed.
- 3. Post a video or photo with a client without their authorization.
- 4. Post a video or photo drinking alcoholic beverages in bars, restaurants, dances, or similar places while wearing the company uniform.
- 5. Post a video or photo using or handling firearms while wearing the company uniform.

Always notify the People and Culture department if you see any such content on social media.

#### **Data Privacy**

Everyone has the right to control their personal data, to have their privacy respected, and to transparency in how their personal data is processed. These are priorities for Irriga Global.

Respect the privacy and appropriate use of personal data to which you have access. Use personal data strictly within the necessary limits for the performance of your work, following the instructions received and with the consent of the data subject.

The disclosure, sharing, or misuse of personal data is prohibited. Always follow the company's Information Security Policy.

## **Personal Relationships**

We respect employees' privacy and personal relationships. However, to ensure transparency and impartiality in the execution of our activities and to prevent possible favoritism, direct subordination between Irriga Global employees who are relatives or have a direct personal relationship is prohibited.

For this purpose, relatives include: father, mother, children, siblings, grandparents, and grandchildren. A direct personal relationship includes in-laws (father-in-law, mother-in-law, son-in-law, daughter-in-law), step-parents, stepchildren, and partners.

Direct subordination is understood as immediate hierarchical subordination, meaning the relationship between the employee and the superior who has the power to hire or dismiss them.

#### **External Activities**

Irriga Global employees must not engage in activities or organizations that compromise their dedication to the company, adopt behaviors that create conflicts of interest with their responsibilities, or work in sectors that could compromise their efficiency, integrity, confidentiality, or the company's security.

#### **Political Activities**

Irriga Global does not restrict employees' political-party activities. However, these must always be carried out in a personal capacity and must not interfere with professional responsibilities.

It is strictly prohibited to conduct political-party activities in the workplace or using company resources.

Employees may not wear the company uniform while engaged in political activities, and no political propaganda may be displayed on company property, vehicles, equipment, publications, or any other assets. Any employee participating in political activity does so as a citizen, not as a company representative.

#### **Use of Resources and Preservation of Assets**

Irriga Global provides various resources so that employees can perform their tasks in the best way possible. When using the company's assets and resources, we must do so responsibly and appropriately, including facilities, equipment, vehicles, funds, technologies, patents, and others.

Internet, telephones, email, software, equipment, and other assets are intended for professional activity. Personal use is allowed, provided it is limited and does not affect productivity.

#### **Rules:**

- 1. Take care of institutional resources; do not take office materials outside the company unless authorized by your immediate manager or department.
- 2. Use company resources such as vouchers, tickets, and allowances strictly for professional purposes.
- 3. Turn off lights in your office or work area whenever possible.
- 4. Use common areas responsibly, keeping them organized and clean.



- 5. Never use company resources for illegal purposes.
- 6. It is strictly prohibited to transmit or install software that violates copyright or applicable law.

## **Respect for Laws**

#### **Compliance with Laws and Regulations**

We are committed to complying with all laws, regulations, and applicable standards. Irriga Global will act rigorously in cases of violations on its premises, including illegal substances, violence, fraud, threats to safety, intoxication at work, or other serious breaches of law. Depending on the severity, this may result in dismissal, criminal proceedings, and police involvement.

Employees must respect municipal, state, and federal laws and cooperate with investigations or inspections by public agencies, including regulatory authorities. Employees should know the laws applicable to their work. In case of doubt, ask your manager or the People and Culture department.

#### **Anti-Corruption**

Irriga Global does not tolerate and prohibits employees or third parties from acting in its interest or benefit by committing any act of corruption or bribery with public officials or business partners.

Situations that are prohibited and must be reported immediately to Human Resources if they occur or are suspected:

- 1. Omitting, enabling, inducing, or facilitating any form of corruption or bribery, directly or indirectly, through another employee or representative of Irriga Global.
- 2. Failing to report a payment suspected of being improper.
- 3. Manipulating accounting records to omit transactions.
- 4. Offering, promising, or giving payment, gifts, hiring family members, or offering any benefit to improperly influence a public official or any other person for the benefit of Irriga Global or third parties.
- 5. Requesting, accepting, or agreeing to receive gifts, payments, or undue advantages from any person as an incentive for inappropriate conduct or to influence decisions in favor of Irriga Global.

#### **Fair Competition**

We work with business partners honestly, respectfully, and responsibly. We gain competitive advantage through solid performance, never through unethical or illegal practices.

#### **Rules:**

- 1. Do not discuss or negotiate agreements with competitors to fix prices, rig bids, allocate clients, or restrict supply.
- 2. Do not discuss commercial practices, strategy, costs, or prices with competitors or their representatives.

Competition and antitrust laws are complex. In case of doubt, consult your manager.

#### **Conflict of Interests**

A conflict of interest occurs when, due to personal or third-party interests, an employee acts or is influenced to act against Irriga Global's objectives and principles, making inappropriate decisions that prioritize personal or third-party interests over those of the company, or failing to fulfill professional responsibilities.

Sometimes, these situations may go unnoticed, as employees may think their actions are irrelevant or cause no direct financial loss to Irriga Global. However, it is important to understand that such actions affect transparency, violate our principles, and may generate risks to the company's image and reputation.

Situations that may create or appear to create conflicts of interest include (but are not limited to):

- 1. Having confidential information that, if used, could generate personal advantages;
- 2. Accepting benefits, directly or indirectly, that may be interpreted as payment to obtain favorable treatment from Irriga Global;
- 3. Accepting external tasks or responsibilities that negatively affect performance at the company;
- 4. Obtaining privileged information from clients, suppliers, service providers, or competitors and using it for personal benefit or sharing it with third parties;

- 5. Using Irriga Global's resources for personal purposes;
- 6. Maintaining private business relationships with clients, suppliers, service providers, or competitors of Irriga Global in order to obtain privileges;
- 7. Hiring business partners due to personal relationships, friendship, personal gain, or investment ties, instead of technical, reputational, transparent, and fair-competition criteria;
- 8. Engaging in competing activities during working hours or any activity that generates conflicts of interest with Irriga Global, creates legal or financial risks, or damages the company's reputation.

#### **Gifts, Presents, and Other Offers**

Irriga Global employees and their families must not give or accept gifts or favors from clients, representatives, or competitors above the value of R\$100.00 (one hundred reais) within a minimum period of six months.

If an employee receives something above this value and cannot refuse it, they must inform their immediate manager and the People and Culture department so that proper measures can be taken.

The employee must thank the giver and inform them of the destination of the gift.

## **Transparency and Information**

## **Confidentiality and Information Security**

We must protect the data and privacy of employees, customers, suppliers, and all holders of sensitive information controlled by Irriga Global.

Additionally, the confidentiality of all sensitive information and other confidential information related to the company and its business must be maintained.

#### **A) Confidential Information**

- 1. Confidential information refers to any knowledge by unauthorized third parties that may harm the interests of Irriga Global, such as:
- 2. Commercial databases and other corporate confidential information.
- 3. Strategic pricing and marketing plans.
- 4. Confidential product information.



- 5. Research data and technical information regarding/for the development of new products.
- 6. Business ideas, processes, proposals, and strategies.
- 7. Financial data, relevant information, and unpublished results.
- 8. Personal data and information related to employees.
- 9. Licenses or software development.

#### **B) Personal Data**

Personal data refers to any information related to an identified or identifiable natural person.

Sensitive personal data includes any information regarding ethnic origin, religious belief, political opinion, union membership, or affiliation to an organization of a religious, philosophical, or political nature; data concerning health or sexual life; genetic or biometric data, when linked to a natural person.

In case of doubt, consult the Information Security Policy or speak with your manager.

#### **Data Protection and Privacy**

In line with international best practices, Irriga Global complies with the following data protection and privacy requirements:

- 1. Respect for privacy.
- 2. Respect for individuals' rights over their data.
- 3. The inviolability of intimacy, honor, and image.
- 4. Free economic and technological development and innovation.
- 5. Human rights, the free development of personality, dignity, and the exercise of citizenship by natural persons.

## Access, Use, Disclosure, and Storage

Access, use, disclosure, and storage of confidential information and personal data, especially sensitive data, must comply with the General Data Protection Law and Irriga Global's specific Guidelines. We must protect information that could enable access to the company's assets. It is the duty of employees to maintain the security of any data used to access the company's network and facilities—including building access cards—and to restrict the sharing of passwords and access codes to systems.

#### **Third-Party Information**

We must not deliberately request or obtain, from any person, confidential information belonging to third parties, unless it is necessary for carrying out our activities and through the execution of a confidentiality agreement or contract.

If an employee inadvertently receives any information belonging to third parties that may be suspected as confidential, they must notify their immediate manager for appropriate action. The access, use, and disclosure of Irriga Global's confidential information by third parties must only occur when it is in the interest of Irriga Global, with authorization from the responsible areas and managers, upon signing a confidentiality agreement and in compliance with the General Data Protection Law.

## **Relationship with Stakeholders**

#### **With Clients**

We respect and value our clients, establishing a relationship of trust with them, in which we encourage dialogue. We work to serve and strengthen the market with the purpose of becoming a benchmark in irrigation management. In this way, we develop and enhance services that meet the needs and match the expectations of our clients. We adopt a clear and objective communication policy and ensure compliance with established agreements and the confidentiality of information. We encourage our clients to implement socially and environmentally responsible practices.

Below are two basic guidelines regarding client service:

- 1. In managing contracts entered into by the System, comply with the agreed terms and require the client to fulfill the necessary counterpart.
- 2. Do not speak ill of competitors' services nor make false promises to convince a client to sign a contract.

## **With Contractors and Suppliers**



The relationship with suppliers and other partners must always be guided by quality, appropriate cost-benefit ratio, technical and financial reliability, and integrity in conducting negotiations regarding legislation, anti-corruption practices, the environment, and commercial, social, and contractual rights.

Below are some behaviors that must be strictly followed with suppliers and contractors:

- 1. It must be a lasting relationship, without prejudice to the principles of free enterprise and loyalty in competition.
- 2. The selection and contracting of such parties must always be based on technical, professional, and ethical criteria, in accordance with the needs of Irriga Global.
- 3. The selection and contracting must also be conducted through predetermined objective processes, such as tenders or price quotations, which ensure the best cost-benefit ratio.
- 4. Business with suppliers of questionable reputation must be avoided.

#### With the Press

All professional contact with press organizations must be previously authorized by Irriga Global's Marketing Department. It is every employee's duty to maintain respectful and transparent dialogue, as well as to keep communication channels open for receiving and responding to requests in a timely manner. Do not disclose information related to our business and operations unless expressly authorized.

Firstly, the board of directors is authorized to speak on behalf of the company, with the Marketing Department responsible for handling procedures with the press and serving as Irriga Global's representative.

In the event of a crisis (a situation that threatens the company's integrity, reputation, and continuity of operations, and may cause significant damage to its image, finances, and operations), no employee may give interviews or send information to the press unless designated as the official spokesperson of Irriga Global.

# III. MANAGEMENT AND ENFORCEMENT OF THE CODE OF ETHICS AND CONDUCT



It is important that everyone knows how to proceed in case they have suggestions, doubts, or concerns about their professional conduct, or if they wish to report possible violations of this Code.

Awareness, training, and communication initiatives will be promoted within our company to present the main policies and guidelines linked to this Code, as well as its management system. These internal mechanisms and procedures promote integrity, facilitate auditing, and encourage the reporting of irregularities.

The managers of Irriga Global, in addition to following the guidelines of the Code, are also responsible for encouraging its dissemination and compliance. The visible and unequivocal commitment of leaders and employees to the application of this Code is fundamental to its effectiveness.

When you verify or suspect that this Code is being violated, or when there are any questions regarding its interpretation and application, you may submit inquiries or reports to our People and Culture department.

We value communications made responsibly and consistently, based on facts and real data, and that describe situations which may affect the organization, employees, or other stakeholders.

The Ethics Channel guarantees confidentiality and the anonymity of the whistleblower. It is audited annually to ensure its proper functioning, and all reports are investigated. It is emphasized that any possibility of persecution or retaliation as a result of a report is considered a violation of this Code and of Irriga Global's principles.

#### How to file a report, make a suggestion, or submit an inquiry?

- 1. Send an email to canaldeetica@irriga.net.
- 2. Your report or inquiry will be reviewed by the Ethics Committee which, based on this Code, will conduct the analysis and make a determination.
- 3. After this process, the requester will receive feedback with the action plan to be carried out regarding the report

If any action contrary to the Code of Ethics and Conduct occurs, disciplinary sanctions proportional to the severity and gravity of the violations will be applied, which may include termination of employment.

Additionally, the **Disciplinary Measures Policy** defines certain situations that will not be tolerated, for which strict penalties will apply, especially—but not limited to—the following:

- 1. Violating rules and procedures that have the potential to cause a fatal accident or permanent disability, provided the employee involved already has a history of disciplinary measures.
- 2. Fraudulently or improperly favoring suppliers, clients, employees, or third parties.
- 3. Acting in a conflict of interest, aggravated when it results in financial loss or reputational damage to Irriga Global.
- 4. Manipulating, omitting, or falsifying accounting records, timekeeping, logs, or indicators.
- 5. Offering or receiving an undue advantage, bribing third parties or public agents, or engaging in acts that may constitute corruption or bribery.
- 6. Committing theft or robbery.
- 7. Engaging in discriminatory acts of any kind, or in moral (considering recurrence or severity) or sexual harassment.
- 8. Colluding with competitors in violation of applicable law.
- 9. Misusing Company resources.
- 10. Leaking or improperly using confidential information, or violating Information Security rules.
- 11. Failing to comply with labor laws and procedures defined in each country's labor regulations.
- 12. Committing acts of violence within the Company or at a Company-sponsored event.
- 13. Engaging in other conduct which, by the way it is carried out, demonstrates unlawful behavior that causes—or may cause—financial loss or reputational risk to the Company and/or undue benefit to the employee or third parties.

#### IV. CONCLUSION

This Code of Ethics and Conduct of Irriga Global reflects our unwavering commitment to integrity, transparency, and respect in all our actions and relationships. It serves as a guide for all employees, clients, and suppliers, reinforcing the importance of always acting ethically and in alignment with the company's values.

By promoting a work environment based on trust, responsibility, and fairness, we aim not only for business success but also for building a positive legacy for society and for the future. Compliance with this Code is essential to maintaining Irriga Global's reputation, strengthening our bonds with stakeholders, and ensuring sustainable and ethical development in all our activities.