



CODE OF ETHICS

(English translation*)

#Transparency #MyCause

In Madrid, May 2025

* This version is a translation of the internal regulation that was originally written in Spanish (check [here](#)). In the event of any discrepancy between the two versions, the Spanish version shall prevail over the English version.

* Esta versión es una traducción de la regulación interna original que se redactó en español (revisar [aquí](#)). En caso de discrepancia entre las dos versiones, la versión en español prevalecerá sobre la versión inglesa.

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The Right Way at Sportian

The following **Code of Ethics** (the "**Code**" or the "**Sportian Code of Ethics**"), adopted by the Board of Directors of **Sports Reinvention Entertainment Group SL** (also referred to herein as "**Sportian**" or the "Company"), adheres to the values and principles that infuse the purpose and commitment of Globant S.A., reflected through its Code of Ethics (the "Globant Code of Ethics", the highest internal standard and, as such, mandatory for all members of the Globant team) and firmly believes and commits to the highest values and standards of honesty, integrity, ethical conduct, and responsible behavior.

Our Code provides a shared understanding not just about what we do, but also how we do it. Additionally, it is a declaration of the commitment of all organizations that are part of the Globant Group to establish and maintain the highest standards of honesty, integrity, and ethical conduct.

Our Core Values

Our Code reflects and is organized around the following key principles:

1. **Commitment to Ourselves** – to act with integrity in all Sportian's activities.
2. **Commitment to Each Other** – to treat one another with respect.
3. **Our Commitment to Sportian** – to achieve business success through honest, fair, and lawful business practices.
4. **Sportian Commitment to Us** – to treat personnel with dignity and fairness, to provide a safe work environment, free of harassment and discrimination.
5. **Our Commitment Regarding Business Partners** – to conduct business in an honest, responsible, and transparent manner with reputable business partners.

Section 1: Commitment to Ourselves

As part of a global business team, we must commit ourselves to upholding Sportian's core value of integrity, including complying with the laws of the countries in which Sportian operates. We make this commitment to ourselves not just because it is the right thing to do, but also because it is an integral part of our commitment to excellence and exceeding client expectations, as well as our dedication to being a good corporate citizen and improving our communities.

1.1. Our standards

Our Code applies to all employees, officers, and members of the Board of Directors of Sportian and its direct and indirect subsidiaries, and other businesses controlled by Sportian worldwide. Such entities are collectively referred to herein as "Sportian" or the "Company". The individuals to whom our Code applies are referred to as "personnel", "employee", or "you". For purposes hereof, the term "third party" may also refer to our contractors, subcontractors, suppliers, and others who assist us in servicing our clients or otherwise conducting our business.

1.2. Our Responsibility

As an employee, you share the privilege and responsibility of upholding Sportian's reputation. You do this each time you act ethically and legally.

To that end, the Company is committed to providing you with the tools and resources needed to meet all compliance requirements, including compliance training courses and the means to report any conduct that violates our Code, other Company policies, or the law.

You are responsible for maintaining a standard of excellence at Sportian. For those of you in leadership positions, you have a duty to foster ethics and integrity amongst your teams. Leaders are expected to help employees resolve

ethical issues and create an atmosphere where each employee feels comfortable coming to you to ask questions or discuss potential violations.

If you are unclear about which policies or standards apply to you, or how to comply with them, it is your responsibility to seek guidance. Consult your trusted supervisor or Leader, a representative from the Human Resources department (herein referred to as "People"), or contact any member of the Compliance Department.

1.3. Our Commitment to Compliance

Sportian seeks to conduct its business in compliance with both the letter and spirit of applicable laws, rules, and regulations. As such, you are expected to have a sound understanding of proper and improper courses of conduct both with regard to our activities and those with whom we interact.

You are expected to be familiar with the laws and regulations applicable to our business activities and you shall never engage -or direct another to engage- in any unlawful activity while performing your day-to-day business activities.

You will receive a digital copy of our Code, the compliance of which is mandatory for all personnel. Upon receipt of the Code, you must review it and acknowledge that you have read and understood it. A copy of our Code, which may be periodically amended and updated, can be found at:

<https://www.sportian.com/ethics>.

Sportian will take reasonable steps to (i) support you in understanding and abiding by the Code, (ii) monitor and test compliance with our Code, (iii) when appropriate, impose and enforce appropriate disciplinary measures, for violations, actions, or omissions against our Code and reference policies.

1.4. Seeking Guidance and Reporting Concerns

You are encouraged to act proactively by asking questions, seeking guidance, and reporting suspected violations of our Code and other policies and procedures, as well as any violation or suspected violation of applicable law, rule or regulation arising while conducting Sportian's business or affecting Sportian's property or any other company property of Sportian or Globant.

If you reasonably and in good faith believe that an employee or anyone else doing work on behalf of Sportian and/or Globant has violated or may violate a law or policy, you have a responsibility to report that information immediately to your trusted supervisor or Leader, a representative from the People Department, a member of the Compliance Department, or through the [Sportian's Internal Whistleblower Information and Defense System](#) (hereinafter referred to as the '**SII**' or '**Ethics Line**'). In short, when in doubt, raise your hand. See Section 6 for the [Ethics Line](#) contact details.

The reports and communications to the Ethics Line (hereinafter, the "Communications") may be made anonymously (where allowed by local law), and in case you identify yourself, your identity and information will be kept strictly confidential.

Sportian has open door, anti-retaliation, and confidentiality policies to help protect employees who report suspected misconduct (see Section 2). Please do not use reporting channels in bad faith, in a false or frivolous manner, or to report grievances that do not involve our Code or other ethics-related issues.

Sportian treats reports of alleged misconduct seriously. All reports are reviewed by the Compliance Department and investigated, if appropriate (see Section 4 below). You are expected to cooperate fully with any internal investigation into any actual or potential compliance violation.

Section 2: Commitment to Each Other

To be successful, we must fully commit to each other. Commitment to each other means encouraging fellow employees to engage in meaningful discussion, to ask questions, to raise compliance or ethical concerns, and to do so without fear of retaliation. Our commitment to each other also means that we will treat each other with respect and will not harass or discriminate against any of our coworkers or third parties.

2.1. Open Door Commitment

You are expected to discuss questions, ideas or concerns without fear of reprisal. The foundation of our compliance program is based on openness, accessibility and discussion within the Sportian community.

The Open-Door Policy encourages you to present ideas, ask questions, and raise concerns —especially those of a legal, compliance, or ethical nature—, but also those relating to the working environment.

All Leaders are responsible for supporting this policy by maintaining an "open door" for colleagues who may reach out to them. While we hope that you feel comfortable discussing any matter with your Leader, you may rely on alternative avenues, including:

- your supervisor or any Leader that you trust,
- a representative from the People Department,
- a member of the Compliance Department, and/or
- The [Ethics Line](#).

2.2. Anti-Retaliation Commitment

It takes courage to raise concerns about actions or omissions that may violate or be inconsistent with our Code, Company policies or the law. As such, Sportian, like Globant, strictly prohibits retaliation and attempted retaliation against any colleague who seeks advice in good

faith, raises a concern, reports misconduct or provides information about misconduct.

Prohibited acts of retaliation include, among others, any acts or omissions that are prohibited by law, or that, directly or indirectly, involve unfavorable treatment that places the persons who suffer them at a particular disadvantage with respect to another in the labor or professional context, solely because of their status as whistleblowers, or because they have made a public disclosure. Retaliation is considered to be retaliation in the form of, i) suspension of the employment contract, dismissal, demotion or suspension or termination of the employment or statutory relationship, including non-renewal or early termination of a contract; ii) damage, including reputational damage, or economic loss, coercion, intimidation, threats harassment or ostracism; (iii) negative evaluation or references regarding work or professional performance; (iv) blacklisting or dissemination of information in a given sectoral area, which hinders or prevents access to employment or the contracting of works or services; (v) denial or cancellation of a license or permit; (vi) denial of training; (vii) discrimination, or unfavorable, negative or unfair treatment or act against an individual. Any employee who participates in or allows any such retaliatory behavior is subject to disciplinary measures, including termination of employment.

If you believe that you or another employee has been retaliated against, you should promptly report it to your trusted supervisor or Leader, a representative from the People Department, a member of the Compliance Department or the Ethics Line.

2.3. Anti-Harassment and Anti-Discrimination Commitment

Sportian is committed to providing an inclusive work environment where respect is practiced, diversity is valued, and all employees and clients enjoy freedom from discrimination, intimidation and harassment. To foster this

type of environment, we must treat others with fairness and respect and value each other's individual contributions, regardless of whether we are at a location where we conduct our business (such as a Globant office or a client site) or at any other locations where we congregate for a work-related activity or event (such as a restaurant, hotel or conference center). You shall never create or allow others to create an intimidating, hostile, or offensive working environment, or unreasonably interfere with other employee's ability to work.

As such, Sportian strictly prohibits any inappropriate or discriminatory comments, jokes, or actions regarding race, color, ethnicity, creed, ancestry, religion, sexual orientation, age, gender identity or gender expression, national origin, marital status, pregnancy, childbirth or related medical condition, genetic information, military service, medical condition (as defined by state or local law), the presence of a mental or physical disability, or other characteristics protected by law.

Sportian also strictly prohibits any discrimination on the basis of a legally protected characteristic when making employment decisions, including but not limited to recruiting, hiring, training, promotion, termination or granting of benefits.

Section 3: Our Commitment to Sportian

You should commit to Sportian success through honest, fair and lawful business practices that reflect the integrity, trustworthiness and independence of each individual employee.

3.1. Conflicts of Interest

While Sportian does not wish to interfere in personal affairs, you are responsible for avoiding situations that present—or create the appearance of— a conflict between your interests and those of Sportian.

A conflict of interest arises when your personal, social, financial or political interests interfere with the interests of the Company. Even the appearance of a conflict can damage your reputation or that of the Company. Conflict of interest situations can be complex, but they can many times be resolved through good judgment and consulting the proper resources. Thus, although not every real or perceived conflict will violate our Code; to protect ourselves you must disclose any such concern to the Compliance Department so it can be properly reviewed and resolved. Compliance must escalate potential conflicts involving senior management to the Audit Committee for resolution. It is not possible to list every situation that may lead to either a real or apparent conflict of interest. However, this section includes specific rules, guiding principles and illustrative examples that may result in a conflict of interest or an apparent conflict of interest. By understanding the types of conflicts that exist, avoiding situations that are most likely to result in conflicts and disclosing actual or potential conflicts, we can ensure that our decisions are made in a fair and unbiased manner.

3.2. Outside Business and Other Interests

You are expected to diligently perform and devote your best efforts to your assigned duties and to furthering Sportian's interests. To remain objective and ethical, you must never pursue opportunities that compete with Sportian.

You must refrain from activities, investments, actions or associations that compete with Sportian, interfere with one's judgment concerning Sportian's best interests when conducting Sportian's business or exploit one's position with Sportian for personal gain.

This same principle extends to your personal relationships outside of Sportian. You are not permitted to help anyone else, including family members and friends, take personal advantage of an opportunity to compete with Sportian.

Because it is not always easy to determine whether outside employment could be to the detriment of Sportian, before accepting any offer of outside employment, full time employees must receive pre-approval of such outside employment from the Compliance Department.

You may suggest to Sportian the procuring of a company as supplier, vendor, contractor, agent or representative even if you own, work for, manage, provide services to or otherwise cooperate with that company, or if you have a close personal relationship with someone who works for, or has an interest in, that company. However, in any such cases you are not allowed to influence or participate in any decision in favor of such company. Transactions between Sportian and any third party should be kept at arm's length.

Sportian also encourages you to be active participants in our community. However, outside activities—including volunteer work or otherwise donating your time and skills—may interfere with the interests of Sportian. For this reason, you should be particularly cautious if you are creating intellectual property that may be assigned to an outside party, making sure that in doing so you first fulfill all of your obligations vis-à-vis Sportian.

For more information on related party transactions, please consult a member of the Compliance Department.

3.3. Personal Relationships

At times you may find yourselves working with family members or others with whom you have close personal ties. While this does not always create a conflictive situation, it can lead to favoritism or its appearance. Always take care that such ties do not influence your work responsibilities or your capacity to make right, unbiased, and objective decisions.

For this reason, you may not directly or indirectly supervise, review or influence the job evaluation, performance, or compensation of another employee with whom you have a

close personal relationship, including family members, friends, a domestic partner or a significant other. You must inform your supervisor of any close personal relationships within Sportian or any (actual or potential) business partner or competitor, if he, she or they hold a position of influence which could affect Sportian.

3.4. Financial Investments & Other Arrangements

Another important type of conflict involves our personal finances. To maintain our high standards of integrity, neither you nor your close personal relationships must hold a substantial financial interest in a customer, supplier, or competitor of our Company.

Substantial financial interest means, for purposes of this Code, holding greater than 1% of the outstanding equity interests of a publicly held company, or greater than 5% of those of a privately held company.

If you or a family member (or other close personal relation) holds a significant financial interest in any customer, supplier, or competitor of Sportian, you should disclose the situation immediately to the Compliance Department.

Relatedly, you should be particularly careful about entering into transactions with directors, officers, and significant shareholders of Sportian, as well as with public servants, since such relationships can increase the risk of real or perceived conflicts of interest.

3.5. Protection and Proper Use of Sportian's Technology

Our computer networks, computers, other devices (including laptops and mobile devices, etc.), and the software used at Sportian are Company-provided technologies and important assets. They should not be misused, used for your personal benefit or used for any personal purpose other than work. Additionally, you should not use your personal email or personal devices for Company-related business.

If left unsecured, these items can pose a substantial risk to our confidential information. We must always protect Sportian information systems from unauthorized access or modification.

Further, you must ensure that all use of Sportian and client equipment, as well as information systems, conforms to Security policies of Sportian. When you access client information systems, you should familiarize yourself with additional contractual obligations that may apply.

When sending business communications in your capacity as an employee, you must maintain a professional tone and discuss only appropriate subjects. All emails sent and received through Sportian networks or using Sportian resources must comply with our Code. Sportian assets, like equipment, information systems and the messages communicated within them, are the sole property of Sportian, and where permitted, the Company reserves the right to monitor, audit and inspect your use of these resources in accordance with local regulations.

3.6. Protection and Proper Use of Sportian's Knowledge

You are relied upon to protect important information from unlawful or inadvertent disclosure. Safeguarding it is critical to our ability to obtain and retain customers. Therefore, you must always take appropriate precautions to ensure that sensitive business information is only communicated confidentially, and only to employees on a business need-to-know basis. Never provide confidential information to a third party without the appropriate approvals and non-disclosure agreements in place.

Your obligation to protect information also extends to our intellectual property because it has commercial value and is crucial for us to successfully compete in the marketplace. Any intellectual property you generate in your work belongs to our Company or to our clients, including business-related

written works, technological advances or unique solutions to business problems. Whenever you create intellectual property, you must ensure it is disclosed to the Company and protected in accordance with all applicable policies and contractual obligations.

You should be guided by the general principle that Sportian considers confidential any information that is not officially disclosed or publicly known, and which might be useful to or desired by others for any reason, such as using the information to compete against Sportian. It is impossible to list all of the types of Sportian information that must be treated as confidential. The following are some examples of confidential information to assist you in observing this important policy:

- Information about contractual arrangements between Sportian and its suppliers, contractors, advertising providers or customers that has not been publicly disclosed by management.
- Information about other Sportian transactions, including proposed transactions, such as acquisitions or dispositions of equity interests or other assets, which has not been publicly disclosed by management.
- Financial, accounting and cost information about Sportian that has not been publicly disclosed by management.
- Information that reveals Sportian's plans and strategies that have not been publicly disclosed by management.
- Information related to contractual relationships with customers, including terms and pricing information.
- Personnel information such as salaries, bonuses, and other sensitive personal information.

This non-disclosure obligation applies to you not only during your period of employment or service with Sportian, but also after termination of employment or service, or upon retirement. If you have any questions regarding whether information you originate or acquire is confidential you have a responsibility to determine its classification by asking your immediate supervisor or a member of the Compliance Department.

You should also seek guidance from the Compliance Department if you suspect intellectual property of the Company or a client has been infringed upon or otherwise misused, or if you have any questions on the use or appropriate protection of intellectual property.

3.7. Protection and Proper Use of Sportian Assets and Records

It is critical to our success and performance as a Company for you to protect Sportian assets and ensure their appropriate and efficient use. When you use these resources efficiently and appropriately, you create value for yourself and our customers. Theft, carelessness, abuse, and waste adversely impact Sportian.

Such assets include monetary and physical property like equipment, supplies, facilities and cash, but also include intangible assets like confidential information and intellectual property, and information systems we use to conduct Sportian business.

The **Intellectual property** in this Code refers to our tools, methodologies, creative ideas, expressions and their associated commercial value, including but not limited to system code or designs, proprietary computer systems, copyrights and trademarks.

3.8. Use of Sportian Funds

You are also personally accountable for Sportian funds over which you have control. Anyone spending Sportian's money or personal money that will be reimbursed should always ensure that any and all expenditures, paid or payable on behalf of Sportian, are reasonable and made on a bona fide basis and for business purposes only, and ensure that Sportian receives value for money. Accordingly, anyone approving or certifying the correctness of an expense report should have reasonable knowledge that the purchases and amounts are proper, legitimate and in accordance with Sportian's internal policies.

3.9. Record Retention Obligations and Return of Documents

Just as we maintain our financial and business records in accordance with relevant policies, rules and regulations, we must also retain and dispose of those records lawfully and ethically. This means you must always follow the document retention guidelines that apply to our locations and projects. You must never destroy records unless doing so is compliant with any applicable document retention schedule requirements and/or any legal hold or destroy notices. Destroying or disposing of documents without such confirmation could violate specifications in our client contracts or other legal obligations. If you have questions regarding the status of any records in your possession, consult your trusted supervisor or Leader, or a member of the Compliance Department before taking further action.

Please bear in mind that all Sportian documents, records, memoranda and other written materials (and all copies) are solely Sportian's property and must be returned immediately to Sportian upon termination of employment or service.

3.10. Obligations to Former Employer

You are expected to abide by any legal obligations you may have to your former employers. These obligations may include restrictions on the use and disclosure of confidential information, requesting information from former colleagues, even if they work at Sportian, and non-compete obligations. Should you have any questions about your obligations towards your former employer please check with a member of the Compliance Department.

3.11. Complete and Accurate Recordkeeping

Our reputation is built on the confidence of others. This is, in part, based on the accuracy of the written records and verbal statements we produce. By providing full, fair,

accurate, timely and understandable disclosures, we generate trust with our stockholders and the public. We also meet important legal and regulatory obligations, including by filing items with or submitting them to the regulatory authorities. Failing to accurately record financial information and public reports severely damages our name, exposes us to legal liability, and harms our reputation.

Sportian shall prepare and maintain its accounts fairly and accurately in accordance with the accounting and financial reporting standards that represent the generally accepted guidelines, principles, standards, laws and regulations of the country in which Sportian conducts its business affairs. You are responsible for upholding all internal controls and for the accuracy of the books, records and accounts you maintain in the course of your work, including:

- Financial records.
- Timesheets.
- Travel and expense reports.
- Forecasts, resource allocations and billings.
- Financial statements.

In this regard, you must never:

- Establish any undisclosed or unrecorded account or fund for any purpose.
- Make false or misleading entries in the Company's books or records (including false entries to any timesheets or expense reports) for any reason.
- Circumvent any internal controls.
- Make a written commitment on behalf of Sportian that exceeds your individual authority.
- Disburse corporate funds or other corporate property without adequate supporting documentation and authority to do so.
- Make information inaccessible to auditors and other authorized parties and government agencies; or
- Enter into any kind of side agreements with third parties to circumvent internal controls or outside of the standard contractual terms without approval.

3.12. Protection of Sportian's Image and Proper Use of Social Media

While you are encouraged to participate in social media, you should be thoughtful in all of your communications and

dealings with others. We must all take care to safeguard our Company's hard-earned assets, name and reputation.

As such, you must never threaten, libel, harass or defame fellow employees, clients, competitors or anyone else, or make any inaccurate or misleading representations relating to Sportian. You must also not speak on behalf of Sportian, our competitors or our industry with any member of the media or investment community (including all "market professionals" such as securities analysts, institutional investors, investment advisors, brokers, dealers and security holders) unless you are authorized by Sportian to do so.

If you are approached by any media person, analyst or investor to speak on behalf of our Company, our competitors or our industry, please direct those queries to the Compliance Department. Do not attempt to provide any information yourself.

3.13. Insider Trading

Our success in the marketplace depends on the trust and confidence of the investment community and our business partners. Earning this trust requires us to act with integrity when trading public securities and to follow all securities laws that apply to us and our business. In order to uphold our commitments to our stakeholders, we never use confidential and proprietary information available to us as a result of our business activities for our own benefit or for the benefit of others.

Through your work at Sportian, some of you may learn about material, nonpublic (or "inside") information, potentially relating to Sportian and/or Globant as well as other companies with which we work.

Trading securities based on inside information is illegal and is strictly prohibited. If anyone uses inside information to effect transactions, for themselves or others, before the public has been offered knowledge of this information, the

consequences may include civil and criminal penalties for our Company and the individuals involved. We must not engage in transactions involving market manipulation of financial instruments by transmitting false or misleading signals. If you detect suspicious activity involving insider trading or attempted insider trading or market manipulation or attempted market manipulation, you must report it to the Compliance Department.

3.14. Third Party Audits and Investigations by Agencies, Public Entities, Entities or Control Authorities with National or Supranational Authority.

Another area in which we must demonstrate our integrity and trustworthiness occurs in those times when the Company may undergo a third-party audit or government investigation, which is understood to be conducted by agencies, public entities, entities or control authorities endowed with sufficient power regardless of their national or supranational nature. These events could include engaging with an independent auditor undertaking an audit, review or examination of the Company's financial statements, or participating in the preparation or filing of any document or report with a government agency such as the Spanish Tax Agency (Agencia Tributaria), the Spanish Securities Market Commission (CNMV) or the US Securities and Exchange Commission (SEC).

We must all cooperate with any investigation or audit, internal or external, conducted by or at Sportian. When interacting with these individuals and entities, you must not knowingly make or cause others to make a false or misleading statement. Similarly, you may not mislead an auditor by omitting any fact that is needed for them to develop an accurate picture of our Company's financial position.

Finally, never directly or indirectly take any action to coerce, manipulate, mislead, or fraudulently influence anyone

engaged in the performance of an audit or review of Sportian's financial statements. Contact the Compliance Department immediately if you are approached for a third-party audit or in connection with any investigation conducted by a third party.

3.15. Political Activity

While Sportian does not preclude you from participating in electoral politics in those countries where appropriate, such activity must occur strictly in an individual and private capacity and not on behalf of the Company. You may not conduct personal political activity on Company time or use Company property or equipment for this purpose. Please contact the Compliance Department if you have any doubt.

Section 4: Sportian Commitment to Us

Sportian has a strong belief and commitment to being a responsible corporate citizen that places high value on respect for individuals and sustainability. Within that belief, Sportian is committed to treating you with dignity and fairness, providing a safe work environment free of harassment and discrimination, protecting the legitimate rights, including your right to privacy to the greatest extent possible and promoting ethical conduct that complies at all times with applicable law and internal regulations inspired by best values and practices.

4.1. Labor and Environmental Practices

We uphold human rights in all of our global operations, in line with the United Nations Global Compact and the principles set out by the International Labor Organization. Employees are entitled to fair wages and hours, consistent with local laws, and to work in an environment free from discrimination.

Sportian also does not make use of child labor (i.e., a

person under the minimum age provisions of applicable laws and regulations) or forced labor (i.e., prison labor, indentured labor, bonded labor, military labor, slave labor), does not condone any form of human trafficking and will not work with third parties who do so.

Sportian also supports a precautionary approach to environmental challenges; undertakes initiatives to promote greater environmental responsibility and encourages the development and diffusion of environmentally friendly technologies.

4.2. Equal Opportunity Employer

Diversity is a tremendous asset, and Sportian recognizes that a diverse work force provides many benefits for the Company and its employees, including increased creativity, variety in problem-solving methods and the capacity to work effectively as a global company.

As such, Sportian is firmly committed to providing equal employment opportunities to qualified applicants without regard to personal characteristics, such as race, color, ethnicity, creed, ancestry, religion, sex, sexual orientation, age, gender identity or gender expression, national origin, marital status, pregnancy, childbirth or related medical condition, genetic information, military service, medical condition (as defined by state or local law), the presence of a mental or physical disability, or other characteristics protected by applicable laws and internal regulations.

Sportian policies and practices shall be administered in a manner ensuring that equal opportunity is afforded to those eligible and decisions be merit-based.

4.3. Health and Safety in the Workplace

Sportian is committed to providing a safe, healthy workplace where all of us can thrive. In pursuit of this critical goal, you must comply with all health and safety policies applicable to

our jobs, as well as with health and safety laws or regulations in the countries where we do business.

You are expected to use Sportian equipment and materials in a safe way and promptly report any potential health and safety issues to a representative from the People Department. You are also expected to conduct all business activities with the necessary permits, approvals and controls. Doing so helps us maintain our own safety, as well as the safety of our fellow employees.

As part of our commitment to maintaining a safe working environment, you must never react with violence, threats of violence, abuse or retaliation. This includes implicit or explicit verbal threats, intimidation, mobbing, bullying or any physical act of violence. Under no circumstances should anyone bring an item that could be considered a weapon or threatening to work.

Just as you must not act in a violent manner, or introduce elements that may incite violence into our workplace, you may not work under the influence of drugs or alcohol. The fabrication, use, transportation, sale, purchase or possession of illegal drugs or other unauthorized substance, as well as the abuse, sale, or purchase of alcohol or doctor-prescribed drugs while on Company property or while conducting Company business is strictly prohibited. Such behavior puts employees and our clients at risk. You should also talk to a representative from the People Department if you notice another employee's performance on the job is impaired due to the use of alcohol, illegal substances or drugs, or that another employee is using illegal substances on Company or client property.

4.4. Privacy of Personal Information

Preserving the privacy of personal information is critical. Personal information is information that can directly or indirectly identify an individual, such as name, contact information and health-related information.

Sportian, its business partners and its agents are accountable for protecting personal information and for processing it only within the boundaries of applicable law, and Sportian policies and procedures. We will all comply with applicable laws and internal rules on personal data protection and privacy.

Sportian protects the personal information of its customers, shareholders, staff, and third parties to the maximum extent possible, striving to protect the privacy of personal information in scrupulous compliance with the applicable regulations on the subject.:

- Keeping clients, suppliers and third parties information confidential.
- Complying with applicable laws and regulations of the jurisdictions in which personal information is collected and used.
- Sharing personal information only when there is a legitimate basis for doing so and with individuals who have a legitimate need for it and will ensure that the third party will protect it properly.
- Properly handling and destroying documents and records containing personal information.

In case of any doubt, you should consult with your trusted supervisor or Leader or, depending on the identity of the latter, with the Sportian Information Security Department or the Data Protection Officer.

4.5. Response to Reports of Misconduct Against our Code

If you believe or suspect that an employee or vendor may be engaging in conduct that could violate this Code, our policies or the law, you are expected to report your concerns to your Leader or any Leader that you trust, a representative from the People Department, a member of the Compliance Department or the [Ethics Line](#).

All reports will be reviewed by a member of the Compliance Department, who will, as appropriate, investigate the complaint. This may include the collection of emails, financial records and other information, as well as

conducting interviews with the people involved.

Sportian endeavors to promptly conclude investigations and any related remediation as expeditiously as possible and within the timeframes and terms established by Spanish Law 2/2023 of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption.

Based on the gravity of the misconduct, disciplinary measures may consist of:

- Written reprimands or verbal warnings.
- Mandatory training or coaching.
- Temporary suspensions (with or without pay).
- Termination of employment.

A particular incident of misconduct may not be the object of more than one disciplinary measure. Repeated impositions of disciplinary measures to an individual may be considered as cause for termination of employment (disciplinary dismissal).

Compliance Department will be responsible for managing the matters related to the receipt, investigation, treatment and resolution of complaints or allegations received by Sportian regarding violations of this Code, and may have, in cases related to labor issues, the support of a person responsible for People, to proceed with the investigation, treatment and / or resolution of complaints or allegations received.

Depending on the subject matter, gravity, importance, or number of complaints, denunciations or infractions, the Compliance Department shall escalate to the Sportian Board of Directors, as the latter has the ultimate authority and is responsible for deciding on these matters. The Board may, if necessary, set up a committee for this purpose.

The Compliance Body may also recommend to the Board of Directors the implementation of new policies or the revision of existing ones to address issues raised in connection with violations of this Code.

Section 5: Our Commitment Regarding Business Partners

Sportian is committed to conducting business in an honest, responsible and transparent manner with reputable business partners.

You should interact with clients and business partners with the utmost professionalism and courtesy, and shall, in no circumstance, disrespect a client or business partner or act impolitely, insultingly, defamatory or obscenely.

5.1. Ethical Sales and Marketing Practices

Sportian is committed to dealing honestly, ethically, and fairly with all of our suppliers, customers, competitors, recruitment candidates, government officials and employees. We never take unfair advantage of others through manipulation, concealment, abuse of confidential information, misrepresentation of material facts, bribery or any other unfair dealing practice.

As part of this commitment, you must make sure that your communication of information about our services is truthful, complete, and accurate. Promotional materials and other statements you distribute regarding the Company's services must be true and never misleading, deceptive or fraudulent.

5.2. Anti-Bribery and Anti-Corruption

You are prohibited from offering, giving, requesting, accepting or receiving a bribe.

You may never offer, authorize or provide a payment or benefit that is intended to improperly influence— or even appears to improperly influence— anyone, whether affiliated with the government or private sector or to gain any unfair business advantage.

5.3. Gifts and Entertainment

The occasional exchange of gifts and business courtesies, such as reasonable entertainment and modest gifts, may facilitate the development of trust between Sportian and its customers, suppliers and/or third parties as well as business partners.

- A **Gift**: Any item of value (monetary or non-monetary) that the recipient receives in property or with complete discretionary power over it, including any entertainment or hospitality; kickbacks; unwarranted refunds or excessive commissions; unwarranted allowances or expenses; facilitation payments; uncompensated use of company services or facilities; or anything else of value; including items with company logos (such as coffee mugs)
- **Hospitalities** (including **entertainment**): Any event or form of entertainment organized by Sportian or a third party inviting Sportian, or any entertainment or hospitality, such as meals, social events, sporting events, parties, travel, travel expenses and/or accommodations.

However, you must avoid giving or receiving Gifts or Entertainment that influence, are intended to influence or appear to influence any decision that affects Sportian or our business partners except in accordance with appropriate business practices, deemed appropriate by the Compliance Body, which you should inform to keep a record of the cases, analyze them and agree if the gift and/or entertainment is deemed appropriate.

In the event that, on behalf of Sportian, you wish to make a service, gift or invitation to events, to third parties, and provided that a bidding process is not in progress, you shall in no case:

- With respect to Entertainments and Hospitalities: exceed €75/diner.
- With respect to Gifts: exceed €300/gift/year.

In addition, gifts and entertainment received or given to Officials or Public Bodies, are strictly prohibited.

Inviting clients or potential clients to Sportian sponsored events must never be done in order to obtain an improper business advantage. You must be especially careful when inviting clients or potential clients to Marketing events while there is an ongoing contract negotiation or tender with that client, since this may create the appearance of impropriety.

If you have any questions or are unsure about whether a Gift or Entertainment is appropriate, please consult a member of the Compliance Department.

5.4. Fair and Honest Competition

Sportian believes that the best way to outperform our competition is by fairly and honestly seeking competitive advantages through superior performance, never through unethical or illegal business practices. This means, in part, that we never unfairly disparage our competitors, their products or their services.

Antitrust and competition laws protect free enterprise. While these laws are complex and difficult to summarize, at a minimum they prohibit agreements between Sportian and our competitors that affect prices, terms or conditions of sale or fair competition.

You are responsible for being aware of these laws and their implications, including how they apply in the countries in which we operate. You must seek advice from the Compliance Department before engaging in any activity that might violate these laws.

In our competitive business environment, we often seek to acquire information about our competitors and their products and services. To compete fairly in the marketplace, we must show the same respect for the confidential information of our competitors that we show for our own. This means you may only gather competitive information in a lawful and ethical manner, never through deception, theft, bribery or misrepresentation. Similarly, you may not retain or use a third party to do what we ourselves cannot.

5.5. Anti-Money Laundering & Counter-Terrorism Financing

As part of our commitment to ethical business practices, we must understand how to spot suspicious activities, including money laundering and terrorism financing, which is strictly prohibited.

Terrorist financing refers to the provision, deposit, distribution or collection of funds or property, by any means, directly or indirectly, with the intention that they should be used or in the knowledge that they are to be used, in full or in part, for the commission of any of the terrorist offenses.

Money laundering refers to the process by which certain individuals or groups attempt to conceal illicit funds or make the sources of such funds appear legitimate.

- **Illicit funds** mean money obtained through illegal or improper activities.

To combat money laundering and terrorism financing, Sportian, with Globant support, performs risk-based due diligence on third-party customers, suppliers, and other business partners to ensure that those with whom we do business are engaged in a legitimate business.

We must ensure that Sportian does not participate in any transactions with counterparties involving illicit funds.

If you suspect that a counterparty or business party is engaged in illegal activity or transacting with Sportian using illicit funds, or if you have any other questions or concerns about potential money laundering or terrorism financing, please consult the Compliance Department for guidance.

5.6. Global Trade Controls

As a global company, Sportian transfers goods, services and technologies across national borders. Our business operations and products touch countries all around the world, and we are subject to laws and regulations in a number of different jurisdictions.

We are all responsible for complying with trade control laws, which are complex and may change quickly as governments adjust to new political and security issues. Violations of global trade control laws can lead to significant fines and penalties, for both Sportian and any individuals involved, as well as other business and supply chain issues.

Sportian complies with these laws and any activity in violation of these laws is contrary to our Code and Company policies. If you have any questions about international trade issues, please direct them to the Compliance Department.

Section 6: Reporting Complaints, Exceptions, and Amendments

Our commitment to ethical business practices depends on the commitment of each and every Sportian employee throughout the organization.

6.1. Reporting Concerns

If you suspect that an employee engaged in behavior that may violate our Code, you should promptly report the behavior to your Leader, a representative from the People Department, a member of the Compliance Department or the Ethics Line.

Those who so wish may also submit a report of an action contrary to the Code of Ethics on the [Ethics Line](#), or by email to compliance@sportian.com.

6.2. Exceptions to Code Provisions

While our Code must be strictly adhered to by all employees, there may be special circumstances where an exception could be appropriate. If you believe an exception to any of these policies is appropriate, you should contact our Compliance Department, which maintain a record of all exception requests and the relevant resolutions. All

exceptions authorized must be reported to the Board of Directors. In any case, no exceptions that may entail a violation of laws or regulations of any kind shall be granted.

Any exceptions involving an Executive Officer or a Board Member must be approved by the Board of Directors.

If a case of direct or indirect conflict of interest may arise, the Officer or Board Member involved must abstain from voting and deciding on that exception.

In addition, if applicable, the exception will be publicly disclosed as required by law or regulation.

6.3. Amendments to Code

All material amendments to the Code must be approved by the Sportian Board of Directors.

Any development through internal policies on sections or items of the Code, as well as any non-material or minor modifications to the Code, may be executed and approved directly by Sportian's Compliance Department in coordination with Sportian's Legal and People departments, as appropriate, duly reporting thereafter to Sportian's Board of Directors.