



## **CODE OF CONDUCT**

ROSSELLÓ ABOGADOS considers that the observance of ethical standards of conduct ensures a balance between the rights and interests of all groups involved in the provision of our services, whether Clients, Civil Society, the State, Partners, Lawyers, Assistants, Trainees, Administrative Staff and/or Suppliers.

The Partners of ROSSELLÓ ABOGADOS firmly believe that the activities of ROSSELLÓ ABOGADOS must be conducted in an ethical and responsible manner, and that the obtaining of benefits must be compatible with (i) the responsible professional development of its Lawyers; (ii) the economic wellbeing of its collaborators; (iii) an outstanding and innovative level of service quality; (iv) the subordination of the interests of ROSSELLÓ ABOGADOS over those of its members; (v) compliance with applicable laws in force; (vi) respect for institutions; and (vii) sustainable development.

Please consider the following aspects when reviewing our Code:

- The Partners of ROSSELLÓ ABOGADOS are firmly committed to ensuring the implementation of the Code in all our activities and at all levels.
- This Code may be subject to modifications. We are committed to regularly reviewing and updating our policies and procedures. In such cases, we will immediately communicate any changes to all members of the organization.
- All collaborators of ROSSELLÓ ABOGADOS are expected and required to comply with all applicable laws and corporate policies, regardless of whether they are expressly mentioned in this Code. We encourage questions. Please do not hesitate to contact the Compliance Officer if you have any queries.
- Upon becoming aware of actual or potential violations of this Code of Conduct, you must immediately contact the Compliance Officer or use the reporting channel if you believe or suspect that a violation of this Code has occurred or may occur. Failure to report constitutes, in itself, a violation of this Code and may result in the application of disciplinary sanctions.
- We prohibit retaliation. No collaborator shall suffer retaliation, discrimination or other harmful employment or professional measures for reporting, in good faith, actual or potential violations of this Code.

On behalf of the Partners of ROSSELLÓ ABOGADOS, we thank you for the time and attention you dedicate to this important matter.

### **I. Principles and Values**

Each member of ROSSELLÓ ABOGADOS is important within the organization and represents ROSSELLÓ ABOGADOS before Clients, Civil Society, the State and Suppliers, and is therefore required to maintain the highest standards of conduct in the performance of their duties, which must be carried out in a professional, honest and responsible manner. In keeping with the foregoing, it is appropriate to acknowledge and set forth the principles and values that govern the conduct of each member of ROSSELLÓ ABOGADOS, so that a

single standard distinguishes its members, thereby protecting and enhancing the integrity and good reputation of ROSSELLÓ ABOGADOS.

Every member of ROSSELLÓ ABOGADOS must assume, apply and comply with the following principles and values, which are mandatory as they constitute intrinsic pillars of the institution:

**a) General Principles:**

Every member of ROSSELLÓ ABOGADOS must:

1. Carry out their activity or profession in an ethical and responsible manner.
2. Comply with and enforce all laws applicable to the activity performed, as well as this Code of Conduct, which is of mandatory observance for all collaborators of ROSSELLÓ ABOGADOS.
3. Comply with internal and external control and management procedures and systems.
4. Subordinate personal interests to those of ROSSELLÓ ABOGADOS and not use its assets for personal benefit, except with due transparency and the express prior approval of the Partners.
5. Immediately notify the Compliance Officer of any fact or situation that could give rise to or result in a conflict between the interests of ROSSELLÓ ABOGADOS and personal interests, as well as any Red Flag or Unusual Transaction that may be detected.
6. Maintain the confidentiality of background information, data and documents accessed in the course of their duties, even after such duties have ceased. Every member of ROSSELLÓ ABOGADOS, by virtue of such membership, assumes a confidentiality obligation with respect to information pertaining to ROSSELLÓ ABOGADOS, its Clients and Suppliers, and must therefore refrain from disclosing such information to third parties, even for academic purposes, unless prior written authorization has been obtained from the owner of the information. This duty of confidentiality encompasses the indefinite duty of confidentiality of ROSSELLÓ ABOGADOS collaborators with respect to information that may be accessed regarding the AML/CFT prevention system, including the financing of the proliferation of weapons of mass destruction (AML/CFT).
7. Not participate, directly or indirectly, in commercial, financial or other relationships involving assets derived from criminal or illicit activities.

**b) Principles regarding members of ROSSELLÓ ABOGADOS:**

1. ROSSELLÓ ABOGADOS must create and maintain dignified relationships with its professionals and collaborators.
2. Members of ROSSELLÓ ABOGADOS shall be selected in accordance with the principles of merit and capability, seeking solely the interests of ROSSELLÓ ABOGADOS.
3. Every member of ROSSELLÓ ABOGADOS must be treated with dignity, respect and fairness. An adequate environment for their development, both professionally and personally, must be fostered, recognizing trust as the foundation of a close and lasting relationship, as well as acknowledging that such trust is grounded in personal integrity.
4. No one shall be discriminated against on the basis of race, religion, age, nationality, sex or any other personal or social condition unrelated to merit and capability. Hiring and

professional advancement are based on objective criteria, taking into account individual merit and suitability for the role and requirements of the position.

5. Members of ROSSELLÓ ABOGADOS who have subordinate staff under their supervision must ensure their training and development, maintaining a professional-personal balance that does not adversely affect family relationships, recognizing the family as a fundamental space for intellectual and emotional development.
6. Each member of ROSSELLÓ ABOGADOS has the right not to be subjected to sexual harassment or any other form of harassment, as well as the right to report such conduct to the Compliance Officer.
7. Members of ROSSELLÓ ABOGADOS must comply with the policies established, including but not limited to those relating to dress code. In no case shall such policies affect the right to privacy or good conduct.
8. ROSSELLÓ ABOGADOS guarantees at all times the implementation of occupational health and safety measures for its members.
9. ROSSELLÓ ABOGADOS has established, as mandatory for all its collaborators, the observance of the documents, procedures and guidelines that form part of the AML/CFT prevention system, particularly for the proper knowledge of clients, beneficial owners and collaborators.

**c) *Principles in relation to Clients:***

1. Clients are the essential reason and objective of ROSSELLÓ ABOGADOS, and therefore each member personally undertakes to provide them with specialized, quality service. It is the policy of ROSSELLÓ ABOGADOS, to be applied by each of its members, that from the first interaction the Client receives differentiated and personalized treatment. The Client must know that they can rely on ROSSELLÓ ABOGADOS at any time.
2. Clients are guaranteed the highest degree of legal rigor and innovation, applying research methods that allow for the verification of facts, accurate analysis and comprehensive solutions required for each particular case, within the applicable laws and ethical standards.
3. Services shall only be provided for the development of lawful activities. Under no circumstances shall ROSSELLÓ ABOGADOS and/or its members advise, directly or indirectly, or intervene in activities of questionable legality or related to corrupt practices, collusive conduct and influence peddling, among other criminal offenses.
4. Knowledge of the Client is the essential principle in crime prevention in general, and AML/CFT in particular. Accordingly, ROSSELLÓ ABOGADOS and its members shall request from their Clients, whether occasional or regular, information and/or documentation evidencing their identity or legal status, domicile, business activity, financial solvency, the origin of their funds and/or any other data or information, whether required under the AML/CFT Prevention Regulations and/or Law No. 30424, as amended and supplemented, as well as any other information that ROSSELLÓ ABOGADOS considers relevant for this purpose.
5. The Compliance Officer must be informed of any circumstance giving rise to doubts regarding the integrity and/or suitability of the Client, whether arising during the initial assessment and/or during the provision of ROSSELLÓ ABOGADOS' services. Similarly,

any Red Flag or Unusual Transaction that may be detected must be reported to the Compliance Officer.

6. ROSSELLÓ ABOGADOS and its members shall always be open to suggestions from Clients, with a permanent willingness to adopt the necessary measures to address such suggestions, introduce improvements, correct deficiencies or errors, and generally comply with the principle of continuous improvement in the service provided by ROSSELLÓ ABOGADOS.
7. It is the policy of ROSSELLÓ ABOGADOS that Client acquisition be carried out through ethical methods that respect the principles contained in this Code.

***d) Principles in relation to Civil Society:***

1. The participation of ROSSELLÓ ABOGADOS members in social action and volunteer programs is promoted and facilitated. ROSSELLÓ ABOGADOS shall support and implement pro-bono policies, providing legal assistance to persons with fewer resources and/or entities representing them, applying in such cases the same diligence and quality of service.
2. ROSSELLÓ ABOGADOS and each of its members have a real and effective commitment to the economic and social development of the country.
3. Human rights and democratic institutions are respected, and we are committed to promoting them.

***e) Principles in relation to the State:***

1. Every member must engage with public authorities and institutions in a lawful and respectful manner. All relations between ROSSELLÓ ABOGADOS and its members with public officials and/or third parties representing the State shall be conducted exclusively in compliance with this Code and in a manner that does not compromise the integrity and good reputation of ROSSELLÓ ABOGADOS.
2. No member of ROSSELLÓ ABOGADOS shall make payments or gifts (nor offer to make them) to public officials and/or third parties in order to obtain permits, authorizations, resolutions, judgments or the like, to avoid the imposition of sanctions and/or, in general, to obtain any result that benefits or is of interest to any Client and/or ROSSELLÓ ABOGADOS and/or its members.
3. The legal and accounting books and records of ROSSELLÓ ABOGADOS, including those required by AML/CFT Regulations, shall be maintained and kept at all times with accuracy and honesty so as to allow the obtaining of truthful and reliable information.
4. In the event of a request for information or investigation by the relevant authorities, or a requirement to provide information related to AML/CFT cases, other offenses covered by the Prevention Model, or any other crime, ROSSELLÓ ABOGADOS shall actively cooperate with the authorities in order to clarify the facts in question.
5. With respect to AML/CFT prevention, ROSSELLÓ ABOGADOS has implemented, among others, the following preventive policies: i) designated a Compliance Officer, who meets the requirements set forth in the applicable legal regulations; ii) identified AML/CFT typologies for the Activities for which we are Reporting Entities, disseminating them among collaborators in order to raise awareness of the risks arising from such offenses; iii) trained its collaborators on AML/CFT matters at least once (1) per year;

and iv) maintains records of transactions related to the Activities for which we are Reporting Entities, as well as other records and/or documentation in accordance with applicable regulations.

**f) Principles in relations with Suppliers:**

1. Members of ROSSELLÓ ABOGADOS must act toward Suppliers in a lawful and ethical manner. Negotiations must be conducted honestly and fairly.
2. The selection of Suppliers shall be based on criteria of price, suitability of the product or service, added value, quality and the service offered. No gift or personal benefit in exchange for undue favors to Suppliers shall be permitted or accepted.
3. The acceptance of gifts from Suppliers for non-personal-gain purposes must be previously consulted with the Compliance Officer.
4. Suppliers that respect human dignity, comply with the law, do not jeopardize the reputation of ROSSELLÓ ABOGADOS and apply similar contracting standards shall be sought.
5. Payment and fulfillment of obligations to Suppliers shall be made without delay, within the usual timeframes and without unjustified default.

**II. Confidentiality, Assets, Information and Technology**

The protection of confidential information and assets is fundamental to the success of ROSSELLÓ ABOGADOS, including confidential information relating to collaborators, clients and suppliers. Several aspects of our service that enable us to compete effectively are based on information and our strategies for serving clients and meeting their needs.

**a) Confidentiality**

1. We entrust confidential information to our collaborators and partners so that they may perform their work successfully. This confidential information is the property of ROSSELLÓ ABOGADOS and/or its clients and shall only be used for corporate purposes.
2. The obligation to preserve confidential information continues even after the employment and/or professional relationship with ROSSELLÓ ABOGADOS has ended. Should you cease to work at ROSSELLÓ ABOGADOS, you may not disclose confidential information to third parties.
3. Access to client and collaborator information contained in ROSSELLÓ ABOGADOS' files shall be made solely for professional purposes and shall not be disclosed without the permission of ROSSELLÓ ABOGADOS and/or the Client, except in the case of legal proceedings or requests from regulatory bodies with the approval of the Compliance Officer.

**b) Opportunities and assets:**

All collaborators have a duty to promote the legitimate interests of ROSSELLÓ ABOGADOS whenever the opportunity arises. Accordingly, ROSSELLÓ ABOGADOS personnel may not:



1. Seek personal gain from opportunities arising in the course of their work for ROSSELLÓ ABOGADOS or through the use of ROSSELLÓ ABOGADOS' assets or information.
2. Use ROSSELLÓ ABOGADOS' assets, information or positions to obtain undue personal benefits.
3. Borrow or use the name, assets, commercial reputation, funds, data or other assets of ROSSELLÓ ABOGADOS for personal benefit or gain, or for the benefit of third parties.
4. Use ROSSELLÓ ABOGADOS' assets for unlawful or improper purposes.
5. Upon termination of the employment or professional relationship, all ROSSELLÓ ABOGADOS records and equipment must be returned in accordance with the applicable contractual terms and laws.
6. The use of ROSSELLÓ ABOGADOS' IT systems is governed by our information technology policies, which may be amended from time to time to keep pace with the latest technological developments.

All collaborators must immediately report to the Compliance Officer any suspicion of fraud, loss or theft of information and assets.

### **III. Gifts, Travel and Entertainment Policy**

The giving or receiving of gifts, travel and entertainment items may give rise to suspicions of bribery and corruption or other criminal practices. Except for the exceptions detailed below, collaborators may not, directly or indirectly, give or accept money, loans, gifts, services, favors, entertainment items, travel or preferential treatment for services rendered as collaborators of ROSSELLÓ ABOGADOS or in connection with agreements with third parties.

The following are exceptions to the foregoing:

1. Reasonable and limited entertainment, travel and gift expenses that are not intended to secure an undue favor or advantage.
2. Lunches, dinners or invitations paid for by Clients and/or Suppliers and/or ROSSELLÓ ABOGADOS aimed at addressing a professional matter and/or fostering professional relationships.
3. Invitations to sporting or cultural events related to the Client's business activity.
4. The acceptance of gifts whose nominal value does not exceed 50% of the Tax Reference Unit (UIT) in the case of Partners; 25% of the UIT in the case of Associates; and 15% of the UIT in the case of other collaborators. However, patterns of gifts and entertainment items whose value falls below this monetary threshold may also be considered acts of bribery if they are intended to secure an undue advantage.

Any type of benefit in favor of a ROSSELLÓ ABOGADOS collaborator that does not fall within the exceptions mentioned above and whose receipt may raise doubts as to its propriety must be previously consulted with the Compliance Officer. Under no circumstances may a ROSSELLÓ ABOGADOS collaborator give and/or accept cash donations from any Client or Supplier.

All ROSSELLÓ ABOGADOS collaborators must ensure that any travel undertaken in the performance of their duties as members of ROSSELLÓ ABOGADOS is aimed at promoting the

interests of ROSSELLÓ ABOGADOS and/or the Client for whom the travel is being made. Travel expenses and, where applicable, entertainment expenses during such travel, must be reasonable, prudent and in accordance with the applicable corporate travel and expense policies.

Questions regarding gifts, travel and entertainment should be directed to the ROSSELLÓ ABOGADOS Compliance Officer and are further described in detail in the **Gifts, Hospitality, Donations and Similar Benefits Management** procedure.

#### IV. Donations and Sponsorships

ROSSELLÓ ABOGADOS makes sponsorships and donations, that is, voluntary contributions, without expecting any consideration in return, and only within the applicable legal framework and in accordance with the internal provisions currently in force for such purposes.

1. We make donations in cash and in kind for education, culture and social matters.
2. We make donations only to non-profit institutions.
3. Donations are made in a transparent manner.
4. No collaborator promotes donations that may harm the reputation of ROSSELLÓ ABOGADOS.

#### V. Reporting Channels and Investigations

We have established the **Submission of Reports and Concerns** procedure for the confidential submission, in good faith, of concerns and reports by ROSSELLÓ ABOGADOS collaborators, stakeholders and partners regarding violations of this Code and the guidelines of our Prevention Model.

##### a) Reports:

1. Any person aware of any conduct, behavior or activity considered unethical or involving the commission of acts of bribery or any other criminal offense covered by our Prevention Model, including AML/CFT offenses or any other crime, must bring it to the attention of the Compliance Officer, confidentially and within the process if so desired, through any of the following reporting channels:
  - a. E-mail: For this purpose, the following email address has been made available: [oficialdecumplimiento@rossellolaw.com](mailto:oficialdecumplimiento@rossellolaw.com)
  - b. Website: To submit a report through this channel, access [www.rossellolaw.com](http://www.rossellolaw.com) and proceed as follows: i) go to the "Code of Conduct and Prevention Model" section; ii) access "Contact our Compliance Officer"; iii) select the required option: a) Inquiry Form; b) Report Form.
  - c. In-person: by contacting the Compliance Officer directly.
2. The communication of incidents or reports must always be made based on criteria of truthfulness, clarity and objectivity.

3. Failure to inform ROSSELLÓ ABOGADOS of conduct that may constitute an act of bribery or any other criminal offense covered by our Prevention Model, or any other crime, may result in the application of disciplinary sanctions.
4. The attribution of facts with knowledge of their falsity may result in sanctions pursuant to the disciplinary regime.
5. Throughout the process, the confidentiality of the reporting party's data is guaranteed, as well as the complete absence of retaliation.
6. Protective measures for the reporting party may be required, and their application shall depend on the circumstances and vulnerability conditions assessed by the Board of Partners / Compliance Officer. The following are whistleblower protection measures:
  - Identity protection: the reporting party has the right to have their identity kept confidential. To extend this measure beyond the conclusion of the investigation and sanction proceedings, it is necessary to identify and substantiate a cause justifying such decision.
  - With respect to ROSSELLÓ ABOGADOS collaborators: Protective measures such as reassignment to a different area, leave of absence or temporary exemption from the obligation to attend the workplace, where their presence constitutes a certain and imminent risk to the determination of the facts subject to the report; and other measures deemed appropriate.

***b) Investigations***

1. Reports shall be investigated promptly and seriously. They shall likewise be treated in strict confidence, and information shall only be provided to those persons who have a need or right to be informed. All parties involved are required to maintain equal confidentiality regarding the matter; otherwise, they risk being subject to disciplinary measures.
2. Upon receipt of the reports submitted, a preliminary assessment of the facts shall be carried out by the Compliance Officer, who shall analyze the case to determine whether it should be referred to the Board of Partners for the initiation of the corresponding investigations, concluding with the imposition of the appropriate sanction.
3. In the course of the investigation, contact shall be made with the reported party or parties, informing them of the facts attributed to them so that they may submit their defense.
4. All sanctions shall be graduated according to the severity of the conduct committed, taking into account circumstances such as recidivism, the damage or harm caused, etc.
5. Any violation of the provisions of the Code of Conduct results in a breach of good faith in the relationship maintained by ROSSELLÓ ABOGADOS with the party in breach, which may lead to the termination of their relationship with ROSSELLÓ ABOGADOS and, where applicable, the initiation of legal action, whether criminal and/or civil, depending on the type of offense committed.
6. If the investigation reveals a possible criminal offense, in addition to the corresponding internal disciplinary measures, the competent authorities shall be notified, providing all information available to the organization regarding the incident and offering full cooperation to the authorities.

## **VI. Offenses and Sanctions**

Non-compliance with any of the provisions of this Code of Conduct constitutes a sanctionable offense. ROSSELLÓ ABOGADOS shall sanction offenses in accordance with the following graduated regime.

The offenses and sanctions for non-compliance with the Code of Conduct shall be:

- **Minor offenses:** Sanctions typically consist of a verbal or written reprimand.
- **Serious offense:** Suspension or reassignment.
- **Very serious offense:** Termination of employment or contractual relationship.

For offenses and sanctions for non-compliance with the Code of Conduct related to the offenses covered by the Prevention Model:

- **Very Serious Offense:** Termination of the employment or contractual relationship and report to the authorities regarding the act committed for the corresponding criminal investigations.

The severity of offenses and the application of sanctions are determined by the Board of Partners of ROSSELLÓ ABOGADOS.

## **VII. Queries**

ROSSELLÓ ABOGADOS makes available an Inquiry Form, accessible through the website [www.rossellolaw.com](http://www.rossellolaw.com) through which collaborators and any third party may submit their queries and/or concerns confidentially and, where applicable, anonymously, regarding the application and scope of this Code of Conduct, without prejudice to the possibility for collaborators to contact the ROSSELLÓ ABOGADOS Compliance Officer directly regarding the application of this Code.

## **VIII. Compliance Officer**

E-mail: [oficialdecumplimiento@rossellolaw.com](mailto:oficialdecumplimiento@rossellolaw.com)

## **IX. Dissemination**

ROSSELLÓ ABOGADOS disseminates this Code among its collaborators, who have been provided with a physical or electronic copy and have undertaken to comply with it.

May 27, 2019  
Last updated: July 8, 2026

**BOARD OF PARTNERS  
ROSSELLÓ ABOGADOS**