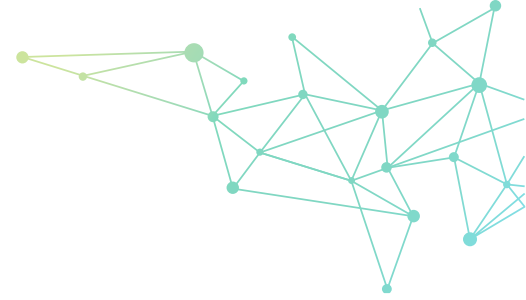




CODE OF ETHICS





1. MESSAGE FROM THE CEO AND CHAIRMAN

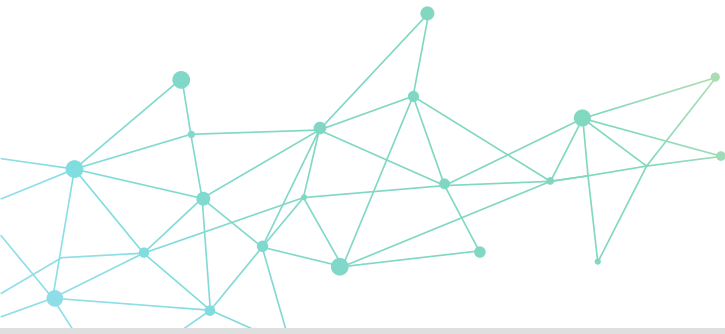
Dear Dextra Family, our mission statement is to become our customer's most trusted solution and this is done by understanding the business challenges and opportunities by empowering our human talent, develop a world-class execution and a culture obsessed with value creation and continuous improvement.

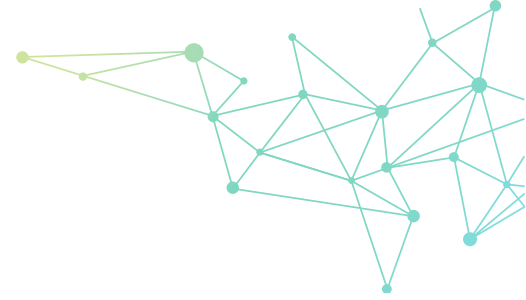
What is our vision for the future of Dextra?

- ▲ First of all, we have to drive all of our sales in order to get the best customers, this means the leaders in their own marketplace.
- ▲ We have to be recognized by our customers as the best service provider.
- ▲ Internally we have to build the company to be the best place to work for attracting new talent and for the existing talent to remain with us for a long time.

This has to be driven by our excellent management team that we have built in the past and which we must keep encouraging to reach excellent results.

Driving Dextra Technologies into these objectives will give us the recognition as the number one company in the nearshore market for the technology services in Mexico and America.





2. INTRODUCTION

This code of ethics and professional conduct is a resource for all of us who represent Dextra. It is essential that all employees, whatever our hierarchical level or specialty act consistently with this code, as it defines the guidelines and standards of integrity and transparency to which we must adjust.

Our mission, vision, and values are the fundamental part of this code of ethics and professional conduct and represent the highest level of guidance for decision-making. We are committed to doing everything in the right way so failures to this code can range from disciplinary action to termination of the employment relationship.

We understand that not all the situations that we can encounter are covered, in the event of a situation that is not specified in this code, it is important that you turn to the HR department to clear any doubts.

The following questions, could help you make a better decision when confronted with an ethical conflict:

▲ Is the proposed decision/action

- legal?
- meets our values?
- complies with Dextra's internal policies and procedures?
- does it fit the Code of Ethics and Professional Conduct?
- does it make me feel uncomfortable with myself?

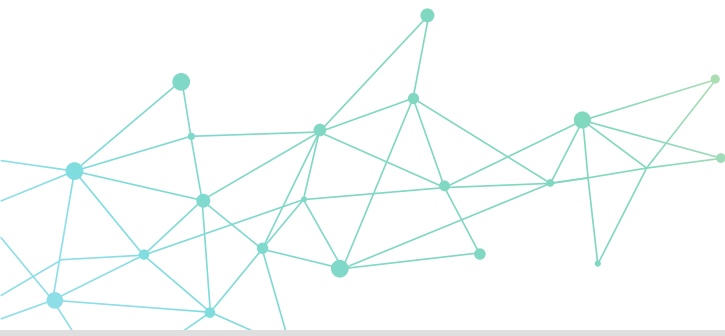
▲ If the proposed decision/action had public exposure,

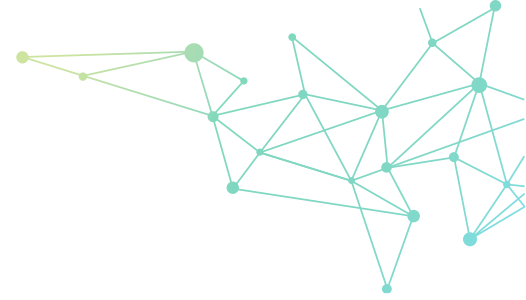
- could it compromise the Company or be detrimental to its reputation?

▲ The consequences of my decision/action

- make me feel good?
- affect the customer or the company?

If you're not sure, ask until you're satisfied.





3. VALUES

3.1. PEOPLE

We believe in our people, where teamwork wins.

- ▲ We trust each other to achieve results.
- ▲ We hire, promote and recognize everyone for their talents.
- ▲ We recognize the work done in an appropriate and frequent manner.
- ▲ We respect everyone at Dextra regardless of their position or hierarchical level.
- ▲ We always face challenges as a team.
- ▲ We are dedicated to complying with and enforcing the code of ethics for the common good.
- ▲ We set high standards of personal performance and professional growth.
- ▲ We put care and attention into our decisions.

3.2. CLIENTS

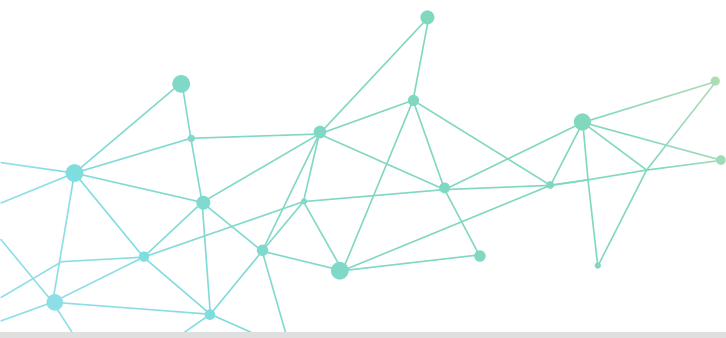
We focus on delivering increasing value to our clients.

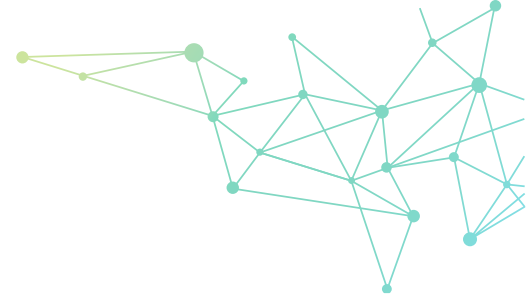
- ▲ We listen to our customers and we aim to exceed their expectations.
- ▲ Above all, we strive to preserve the trust of our customers.
- ▲ We maintain our competitive skills, through the initiative to develop ourselves professionally.
- ▲ We work hard in order to achieve the objectives set by our customers.

3.3. TRANSPARENCY

We are straightforward and open with everyone, always.

- ▲ We express the truth transparently, with freedom, without pretending or concealing.
- ▲ We create a free workplace to express and question our opinions or concerns in a supportive environment, without fear of harassment or retaliation.
- ▲ We are committed to open communication between all of us at Dextra.
- ▲ We seek out and communicate with the right people within the organization when we face a potential conflict that could negatively influence our responsibilities at Dextra.





3.4. INTEGRITY AND RESPECT

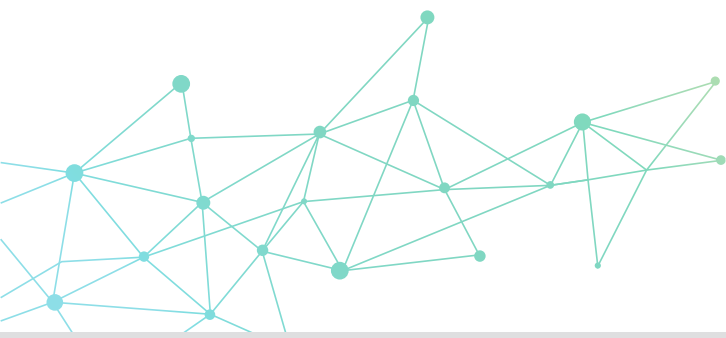
We inspire honesty and trust with ourselves, with our team and with our clients.

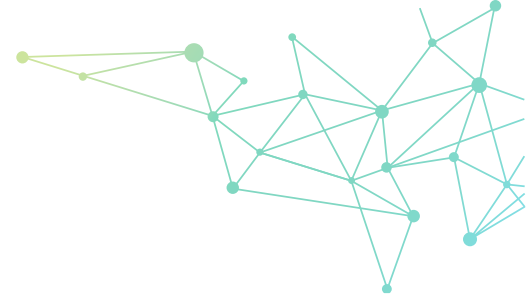
- ▲ We protect Dextra's reputation in everything we do.
- ▲ We seek to verify that we are explaining ourselves correctly, we do not take anything for granted.
- ▲ We do not assume.
- ▲ We communicate when we have something to say without harming others.
- ▲ We maintain a professional work environment that is satisfying and comforting.
- ▲ We strive to understand particular views and situations in an empathetic way.
- ▲ We respect and preserve Dextra's assets, including business opportunities and intellectual property.
- ▲ When we act we have consideration and deference to the feelings and professionalism of others.
- ▲ We treat people with dignity and respect.
- ▲ We acknowledge that acceptable social and professional behaviors in a culture or country may be viewed differently.

3.5. RESILIENCY

We adapt and overcome to challenges to an ever-changing business environment.

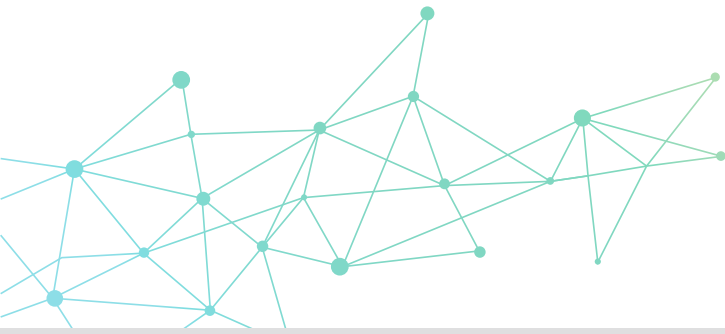
- ▲ We tackle challenges proactively and consistently.
- ▲ We take responsibility for the risks we accept and we learn from our experiences.
- ▲ We know there will be difficult days, but we will not get discouraged. We have the team and the tenacity that it takes to succeed.

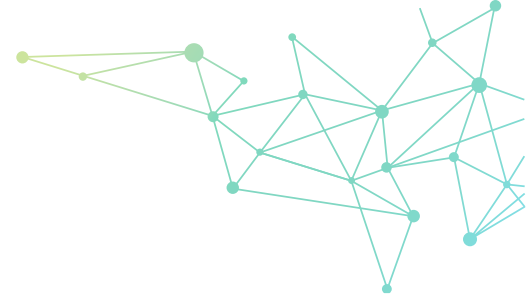




4. COMMITMENTS

- ▲ We respect the laws and standards of conduct of the country in which we are representing Dextra.
- ▲ We compete fairly without collusion or collaboration with our competitors to split markets, fix tariffs or retain customers.
- ▲ We do not offer payments or favors to influence others to do something wrong.
- ▲ We notify the organization when we have a conflict of interest.
- ▲ We refrain from intervening in matters where there is a personal interest or for family members as well as and friends, and I will inform my superior and/or Human Resources the reasons why I cannot intervene in such matters.
- ▲ We refrain from using our positions to favor or benefit a person or group of people and we avoid any situation where any member of a group uses their position to obtain a profit by harming or putting Dextra's well-being at risk.
- ▲ We act honestly and in strict accordance with the law and the rules of our organization and any law that is applicable.
- ▲ We avoid accepting directly or indirectly gifts, cash or anything of value from any person or company that has or seeks business relationships with Dextra, except for non-monetary gifts generally used for promotional purposes by the donor or complimentary gifts.
- ▲ We refrain from using the information we have as a result of the exercise of professional activity for personal benefit.
- ▲ We value and respect the rights of our customers, suppliers, and competitors for open and fair competition, as we hope our rights will be respected.
- ▲ We actively encourage you to recognize and report any possibility of illegal or unethical behavior and ensure that reports made in good faith are handled on liability and without retaliation.
- ▲ We have a zero-tolerance for any form of bribery, corruption, extortion, and embezzlement (including the promise, offer, concession or acceptance of any bribes). All negotiations are conducted in a transparent manner.





5. AGREEMENTS

We agree to comply with our Code of Ethics. It is also the responsibility of managers to ensure that these guidelines are followed by all members of the organization.

It is the responsibility of everyone at Dextra to notify any violation of the provisions of this Code of Ethics.

In Dextra we have a channel for anonymous reporting, this being the appropriate resource to notify or report in good faith, violations of this Code of Ethics, as well as situations that affect the working climate and / or the company, ensuring anonymous communication and free from retaliation.

- ▲ You may send an email to ethicscontact@dextratech.com to file a CONFIDENTIAL report.
- ▲ You may raise an ANONYMOUS report through the following address: dextratech.com/ethics

6. SANCTIONS

Violation of the regulations established in this Code of Ethics may result in disciplinary actions.

