

CODE OF BUSINESS CONDUCT AND ETHICS

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CODE OF BUSINESS CONDUCT AND ETHICS

Introduction

AgileThought, Inc. and its subsidiaries (collectively, “**AgileThought**”, “**we**”, or the “**Company**”) are committed to:

- Acting in an ethical manner as we provide our customers with quality solutions and services;
- Treating our employees, customers, suppliers, and community fairly and with respect and honesty; and
- Competing aggressively but fairly and honestly within the boundaries established by law and ethical standards.

This Code of Business Conduct and Ethics (“**Code**”) is designed to aid all our employees, officers and directors in conducting themselves in a legal and ethical manner with the highest integrity and to clearly state the Company’s position and expectations regarding corporate conduct and employee responsibility. The Code is intended to provide general guidance and is not intended to provide an exhaustive discussion of the topics covered or a discussion of every applicable law. You should apply common sense, together with your own highest personal ethical standards, in making business decisions where there is no stated guideline in the Code. To the extent you are unclear about a policy, please seek guidance from your manager, the Human Resources Department, or the Chief Legal Officer. Please also refer to the AgileThought Employee Handbook for employment related policies and procedures. Finally, please remember that we are committed to the spirit, as well as the letter, of the Code. Not only do we expect our directors, officers and employees to abide by the Code, but our agents and contractors are also expected to conform to Code standards when working for or on behalf of AgileThought. Action by members of your family, significant others or other persons who live in your household (referred to in the Code as “**immediate family members**”) also may potentially result in ethical issues to the extent that they involve AgileThought business. This Code is a statement of our current policies and AgileThought has the right to amend these policies at any time.

Throughout the Code, you’ll find references to important Company policies. These policies are available on the home page at the “[Company Policies](#)” link. You should not hesitate to ask questions about whether any conduct may violate the Code, voice concerns or clarify gray areas. In addition, you should be alert to possible violations of the Code by others and report suspected violations, without fear of any form of retaliation, as further described in Section 18. Violations of the Code will not be tolerated and may result in disciplinary action, which, depending on the nature of the violation and the history of the employee, may range from a warning or reprimand up to and including termination of employment and, in appropriate cases, civil legal action or referral for regulatory or criminal prosecution.

1. Honest and Ethical Conduct

We are committed to maintaining and enhancing our reputation for transparency, honesty, and integrity. Our reputation is in large part why customers, partners, and vendors want to work with us, and why we are able to attract a highly talented workforce. By following the high standards of business ethics set forth in the Code, we each protect and maintain this reputation and help to resolve ethics and compliance issues. Unyielding personal integrity is the foundation of our corporate integrity.

2. Legal Compliance

Obeying the law, both in letter and in spirit, is the foundation of this Code. Each of us must understand the legal and regulatory requirements applicable to our respective business units and areas of responsibility.. While we do not expect you to memorize every detail of these laws, rules and regulations, we want you to be able to determine when to seek advice from others, including from your manager, Human Resources, or the Chief Legal Officer.

Violation of domestic or foreign laws, rules and regulations may subject an individual, as well as the Company, to civil and/or criminal penalties. You should be aware that conduct and records, including emails, are subject to internal and external audits and to discovery by third parties in the event of a government investigation or civil litigation.

3. Insider Trading

Employees, officers, and directors who have access to confidential (or “inside”) information are not permitted to use or share that information for stock trading purposes. All non-public information about AgileThought or about companies with which we do business is considered confidential information. To use material non-public information in connection with buying or selling securities, including “tipping” others who might make an investment decision on the basis of this information, is not only unethical, it is illegal. Please refer to AgileThought’s Insider Trading Policy for further information.

4. International and United States Business Laws

Our employees are expected to comply with the applicable laws in all countries to which they travel, in which they operate and where we otherwise do business, including laws prohibiting bribery, corruption or the conduct of business with specified individuals, companies or countries, whether or not those laws are enforced or violations of those laws are not subject to public criticism. In addition, we expect employees to comply with U.S. laws, rules and regulations governing the conduct of business by its citizens and corporations outside the U.S.

These U.S. laws, rules and regulations, which extend to all our activities outside the U.S., include:

- The Foreign Corrupt Practices Act;
- U.S. Embargoes (restrictions on doing business with or travel to countries or individuals identified by the U.S. Department of Treasury);
- U.S. Export Controls; and
- Antiboycott Regulations.

If you have a question about the potential application of these laws and regulations or whether an activity may be restricted or prohibited, please seek assistance from the Chief Legal Officer before taking any action, including giving any verbal assurances that might be regulated by international laws. Please also refer to AgileThought's Anti-Corruption Policy.

5. Antitrust

Our policy is to comply with all federal, state and local antitrust laws. Antitrust laws generally prohibit arrangements with competitors that harm competition or customers. Examples of these types of arrangements include price fixing, bid rigging, boycotting and allocations of customers, markets, territories, or contracts.

Certain kinds of information, such as pricing, production and inventory, should not be exchanged or discussed with competitors, regardless of how innocent or casual the exchange may be and regardless of the setting, whether business or social. Even where there is no formal written agreement, the mere appearance of an understanding among competitors can create potential antitrust and fair competition risk. We will only participate with trade associations or other business cooperative organizations that comply with antitrust laws. In addition, you should be cautious when interacting with competitors at conferences, trade shows, conventions, industry meetings, and other similar events. You should never discuss AgileThought's dealings with its customers or suppliers with a competitor of AgileThought. If a competitor attempts to discuss any of the above topics with you, stop the conversation immediately and report the incident to the Chief Legal Officer.

Antitrust laws impose severe penalties for certain types of violations, including criminal penalties and potential fines and damages of millions of dollars, which may be tripled under certain circumstances. All employees with management or marketing responsibilities are expected to have a working knowledge of the antitrust laws and prohibited activities related to their work. You are urged to seek assistance from your manager, Human Resources, or the Chief Legal Officer whenever you have a question relating to these laws.

6. Conflicts of Interest

Employees, officers and directors should avoid conflicts (or even an appearance of conflicts) of interest that occur when their personal interests may interfere in any way with the performance of their duties or the best interests of AgileThought. Conflicts of interest are prohibited unless specifically authorized as described below. Whether or not a conflict of interest exists can be unclear. Generally, a conflict may arise when an employee engages in activities that: (i) are not legal or in accordance with company policy, (ii) interfere with the performance of their work related responsibilities, (iii) inappropriately call for the use of AgileThought's influence, resources or facilities, (iv) are competitive with AgileThought's business, or (v) discredit or demean the name or reputation of AgileThought. The foregoing description of conflicts, as well as the specific items listed below in this section, are provided as examples only and are not intended as a complete listing of possible conflict situations.

If you have any questions about a potential conflict or if you become aware of an actual or potential conflict, and you are not an executive officer or director of the Company, you should discuss the matter with your manager, Human Resources, or the Chief Legal Officer (as further described in Section 18). If the manager is involved in the potential or actual conflict, you should discuss the matter directly with

Human Resources or the Chief Legal Officer. Executive officers and directors may seek authorizations and/or determinations from the Audit Committee of the Board of Directors. It is your responsibility to disclose any transaction or relationship that reasonably could be expected to give rise to a conflict of interest to the Chief Legal Officer or the Human Resources Department or, if you are an executive officer or a director, to the Audit Committee of the Board of Directors, who shall be responsible for determining whether such transaction or relationship constitutes a conflict of interest.

The following are examples of some situations that may involve problematic conflicts of interests and for which written approval may be necessary as discussed above:

- **Employment by, consulting for, or service on the board of a competitor, customer or supplier or other service provider.**
- **Owning, directly or indirectly, a financial interest in any entity that does business, seeks to do business or competes with us.** Owning less than 1% of a class of publicly traded stock does not require seeking approval since a conflict of interest rarely exists in that situation.
- **Soliciting or accepting gifts, favors, loans or preferential treatment from any person or entity that does business or seeks to do business with us.** See Section 11 for further discussion of the issues involved in this type of conflict. Employees (other than executive officers or directors) may borrow from a financial institution in the business of offering loans to the public that does business with AgileThought without seeking approval.
- **Soliciting contributions to any charity or for any political candidate from any person or entity that does business or seeks to do business with us.**
- **Taking personal advantage of corporate opportunities.** See Section 8 for further discussion of the issues involved in this type of conflict.
- **Moonlighting without permission.**
- **Conducting our business transactions with your family member, friends or a business in which you have a significant financial interest.**
- **Exercising supervisory or other authority on behalf of AgileThought over a co-worker who is also a family member.**

We will abide by the securities laws that govern conflicts of interest by our executive officers and directors. As a result, the actions or relationships that will be considered conflicts with respect to our executive officers and directors under this Code are only those that meet the requirement for disclosure in our periodic filings with the U.S. Securities and Exchange Commission pursuant to Item 404 of Regulation S-K, referred to as related party transactions. Such related party transactions must be approved by the Audit Committee as required by applicable laws and regulations, and provided such approval is obtained in advance and such transactions are publicly disclosed, such approval shall not be deemed a waiver of this Code.

7. Corporate Opportunities

You may not take personal advantage of opportunities for the Company that are presented to you or discovered by you as a result of your position with us or through your use of corporate property or information, unless authorized by the Chief Legal Officer or the Audit Committee, as described in Section 7. Even opportunities that are acquired privately by you may be questionable if they are related to our existing or proposed lines of business. Significant participation in an investment or outside business opportunity that is directly related to our lines of business must be pre-approved. You may not use your position with us or corporate property or information for improper personal gain, nor should you compete with us in any way.

In the interest of clarifying the definition of “conflict of interest,” if any member of AgileThought’s Board of Directors who is also a partner or employee of an entity that is a holder of AgileThought’s common or preferred stock, or an employee of an entity that manages such an entity (each, a “Fund”) acquires knowledge of a potential transaction (investment transaction or otherwise) or other matter, other than in connection with such individual’s service as a director (including, if applicable, in such individual’s capacity as a partner or employee of the Fund or the manager or general partner of a Fund), that may be an opportunity of interest for both AgileThought and such Fund (a “Corporate Opportunity”), then, provided that such director has acted reasonably and in good faith with respect to the best interests of AgileThought, such an event shall be deemed not to be a "conflict of interest" under this policy.

8. Maintenance of Corporate Books, Records, Documents and Accounts; Financial Integrity; Reporting

We are committed to maintaining the integrity of our financial and other records. The making of false or misleading entries, whether they relate to financial results or test results, is strictly prohibited, as is the intentional mischaracterization of any payments or transactions. In addition, no undisclosed or unrecorded corporate funds may be established for any purpose, nor should Company funds be placed in any personal or non-corporate account. All requests for reimbursement of business expenses must be legitimate, explainable and properly documented.

If questions arise, employees are expected to cooperate fully with our Accounting and Finance Departments, as well as our independent public accountants and counsel, respond to their questions with candor and provide them with complete and accurate information to help ensure that our books and records, as well as our reports filed with the Securities and Exchange Commission, are accurate and complete. Securities laws require that these reports provide full, fair, accurate, timely and understandable disclosure and fairly present our financial condition and results of operations. Employees who collect, provide or analyze information for or otherwise contribute in any way in preparing or verifying these reports should strive to ensure that our financial disclosure is accurate and transparent.

Any employee who becomes aware of any departure from these standards has a responsibility to report his or her knowledge promptly to a manager, Human Resources, the Chief Legal Officer, the Audit Committee or one of the other compliance resources described in Section 18.

9. Fair Dealing

We are committed to competing fairly and honestly, and NOT through any improper means, such as improperly obtaining trade secret information or inducing improper disclosure of confidential information from past or present employees of other companies. If information is obtained by mistake that may constitute a trade secret or other confidential information of another business, or if you have

any questions about the legality of proposed information gathering, you must consult your manager, Human Resources, or the Chief Legal Officer, as further described in Section 18.

You are expected to deal fairly with our customers, suppliers, employees and anyone else with whom you have contact in the course of performing your job. Be aware that the Federal Trade Commission Act provides that “unfair methods of competition in commerce, and unfair or deceptive acts or practices in commerce, are declared unlawful.” It is a violation of the Act to engage in deceptive, unfair or unethical practices and to make misrepresentations in connection with sales activities.

Employees involved in procurement have a special responsibility to adhere to principles of fair competition in the purchase of products and services by selecting suppliers based exclusively on normal commercial considerations, such as quality, cost, availability, service and reputation, and not on the receipt of special favors.

10. Gifts and Entertainment and Kickbacks

It is a violation of Company policy and values for employees or their immediate family members to give or accept any gift that might indicate intent to improperly influence the normal business relationship between the Company and any supplier, distributor, commercial partner, customer or competitor. For the purpose of this policy, "gift" is defined as any object or service of value, including, without limitation, meals, vacations, tickets to sporting events, etc. Business gifts and entertainment are meant to create goodwill and sound working relationships and not to gain improper advantage with customers or facilitate approvals from government officials. The exchange, as a normal business courtesy, of meals or entertainment (such as tickets to a game or the theatre or a round of golf) is a common and acceptable practice as long as it is not extravagant. Employees are encouraged to seek guidance from their manager regarding how to refuse or return gifts without offending the individual or company offering the gift. Employees may distribute promotional items advertising Company products to customers, commercial partners and suppliers if the items are of a limited value, and their distribution does not violate any laws or generally accepted business practices. Employees may not give or receive anything susceptible of being construed as a bribe or kickback in any form under any circumstances. "Kickbacks" are defined as payments to an employee in exchange for the employee's providing Company business to the payer. No employee or any immediate family member of an employee may accept any discount from Company suppliers, customers, commercial partners or competitors unless the same discount is available to all employees. If you receive any item from a supplier, customer, commercial partner or competitor that may violate this policy, please review the matter with your manager to discuss how to deal with the situation. Sensitive issues should be brought to the attention of the Human Resources Department.

These principles apply to our transactions everywhere in the world, even where the practice is widely considered “a way of doing business.” Employees should not accept gifts or entertainment that may reasonably be deemed to affect their judgment or actions in the performance of their duties. Our customers, commercial partners, suppliers and the public at large should know that our employees’ judgment is not for sale.

Offering gifts, entertainment, or other business courtesies becomes especially problematic if you’re dealing with a government official. The special rules applicable to government officials are addressed in AgileThought’s Anti-Corruption Policy.

11. Protection and Proper Use of Company Assets

All employees are expected to protect our assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on our profitability. Our property, such as office supplies, computer equipment, buildings and products, are expected to be used only for legitimate business purposes, although incidental personal use may be permitted. You may not, however, use our corporate name, any brand name or trademark owned or associated with the Company or any letterhead stationery for any personal purpose.

You may not, while acting on behalf of AgileThought or while using our computing or communications equipment or facilities, either:

- access the internal computer system (also known as “hacking”) or other resource of another entity without express written authorization from the entity responsible for operating that resource; or
- commit any unlawful or illegal act, including harassment, libel, fraud, sending of unsolicited bulk email (also known as “spam”) in violation of applicable law, trafficking in contraband of any kind or espionage.

If you receive authorization to access another entity’s internal computer system or other resource, you must make a permanent record of that authorization so that it may be retrieved for future reference, and you may not exceed the scope of that authorization.

All data residing on or transmitted through our computing and communications facilities, including email and word processing documents, is the property of the Company and subject to inspection, retention and review by the Company, with or without an employee’s or third party’s knowledge, consent or approval, in accordance with, and to the extent not contrary to, applicable law. Any misuse or suspected misuse of our assets must be immediately reported to your manager, Human Resources, or our Chief Legal Officer.

12. Fraud, Waste, and Abuse

As part of our culture, fraud, waste, and abuse are strictly prohibited. Our Company takes all types of fraud very seriously. We are committed to complying with all applicable laws and regulations including the federal False Claims Act (FCA), and any similar state laws that fight fraud and abuse.

Examples of fraud, waste and abuse include, but are not limited to:

- Forgery or alteration of documents (checks, contracts, purchase orders, invoices, time sheets, leave records, etc.);
- Misrepresentation of information on documents (employment history, time sheets, leave records, travel reimbursement requests, financial records, etc.);
- Theft, unauthorized removal, or willful destruction of Company records, property, or the property of other persons (to include the property of employees, customers, or visitors);
- Theft or misappropriation of funds, equipment, supplies, or any other asset;
- Improprieties in the handling and reporting of financial transactions;
- Serious abuse of Company time such as unauthorized time away from work or falsification of work hours reported;

- Authorizing or receiving payments for goods not received or services not performed;
- Vendor kickbacks;
- Any computer-related activity involving the alteration, destruction, forgery, or manipulation of data for fraudulent purposes;
- Inappropriate use of Company-provided electronic devices such as computers, tablets, cell phones or email;
- Undeserved payment for a claim, which for example can include provider services; and
- Falsification of reports to management or external agencies.

13. Advertising

AgileThought's reputation for integrity is an important asset which depends on our dealing honestly with our customers. We must always be truthful and accurate in our marketing, advertising and promotional efforts. Employees must refrain from using misrepresentations in advertisements or other promotions of our products and services.

14. Confidentiality

Upon joining AgileThought, each of us agreed to protect AgileThought's confidential and proprietary information, which is any information about our business or our customers that is not generally known by the public. This information is one of our most valuable assets and each of us must be vigilant to protect it. This means keeping it secure, limiting access based on business need, avoiding discussion of confidential information in public areas, properly labeling confidential information and sharing it only with authorized parties. Materials that contain confidential information, such as memos, notebooks, computer disks and laptop computers, should be stored securely. Unauthorized posting or discussion of any information concerning our business, information or prospects on the Internet is prohibited. You may not discuss our business, information or prospects in any "chat room," regardless of whether you use your own name or a pseudonym. Unauthorized use, disclosure or distribution of confidential information is prohibited and could also be illegal, resulting in civil or even criminal penalties. Confidential information includes, by way of example, proprietary intellectual property such as our trade secrets, patents, trademarks, copyrights, business plans, marketing and service plans, sales forecasts, engineering ideas, designs, databases, records, employee information, and unpublished financial data and reports, product architecture, source codes, customer lists, pricing strategies, personnel data, personally identifiable information of employees, customers or other individuals or businesses (including, for example, names, addresses, telephone numbers, credit/debit card and bank account information, and social security numbers) and any other non-public information that might be of use to competitors or harmful to the Company or its customers or commercial partners if disclosed.

AgileThought respects the intellectual property of third parties. No employee is to reveal any information to AgileThought that might reasonably be considered confidential information or a trade secret of a former employer.

Personally Identifiable Information ("PII") is extremely sensitive, and if lost or improperly disclosed, it could be extremely damaging to AgileThought, our customers and commercial partners, and their customers. Privacy governs the systems, processes, and procedures controlling the collection, use, and sharing of PII (including protected health information, or PHI). We must comply with established domestic and global privacy laws and we all share a responsibility to protect our customers' and commercial partners' end user personal information.

Some of the software used at AgileThought was created and copyrighted by other companies and may be subject to nondisclosure restrictions. Such software is usually governed by a license agreement. It is Company policy to comply with license agreements that govern the use of software. Reproducing software without authorization may violate these agreements and the U.S. Copyright Act. No employee should make copies, resell or transfer software created by another Company unless it is authorized under the applicable software license agreement. Employees should seek guidance from the Chief Legal Officer when entering into and interpreting license agreements. Every employee has a duty to refrain from disclosing to any person confidential or proprietary information about us or any other company learned in the course of employment.

In addition to the above responsibilities, if you are handling information protected by any privacy policy published by us, then you must handle that information in accordance with the applicable policy.

15. Media/Public Discussions

It is our policy to disclose material information concerning the Company to the public only through specific limited channels to avoid inappropriate publicity and to ensure that all those with an interest in the Company will have equal access to information. All inquiries or calls from the press and financial analysts should be referred to the Chief Financial Officer. We have designated our Chief Financial Officer as our official spokespersons for financial matters. We have designated our Chief Executive Officer as our official spokespersons for marketing, technical and other related information. Unless a specific exception has been made by the Chief Executive Officer, Chief Financial Officer or Chief Marketing Officer, these designees are the only people who may communicate with the press on behalf of AgileThought. You also may not provide any information to the media about us off the record, for background, confidentially or secretly.

16. Waivers

Any waiver of this Code for executive officers or directors may be authorized only by our Board of Directors or, to the extent permitted by the rules of any stock exchange on which our capital stock is listed and authorized by the Board, a committee of the Board and will be disclosed to stockholders as and when required by applicable laws, rules and regulations. Any waiver of this Code as it applies to any other employee of the Company must be approved in writing by the Chief Legal Officer.

17. Clarifying Questions and Concerns and Reporting Possible Violations

Your most immediate resource for any matter related to the Code is your manager. He or she may have the information you need or may be able to refer the question to another appropriate source. There may, however, be times when you prefer not to go to your manager. In these instances, you should feel free to discuss your concern with Human Resources or the Chief Legal Officer.

If you are aware of a suspected or actual violation of Code standards by others, you have a responsibility to report it. You are expected to promptly provide a compliance resource with a specific description of the violation that you believe has occurred, including any information you have about the persons involved and the time of the violation. Whether you choose to speak with your manager or Human Resources, or the Chief Legal Officer, you should do so without fear of any form of retaliation. We will take prompt disciplinary action against any employee who retaliates against you, including and up to

termination of employment.

In situations where you feel uncomfortable or prefer to remain anonymous, you should file a report with Whistleblower Services, which can be reached via a toll-free 24-hour anonymous hot line at (866) 561-0894 or the Whistleblower Services [website](#). The information you provide will be sent to us by Whistleblower Services on a confidential and anonymous basis if you should choose.

The Whistleblower Services website was created to report issues specifically around non-compliance with this Code, auditing, accounting and financial concerns, or violation of policy and other significant complaints or issues. Other concerns and questions can be addressed to individuals within the Company such as the employee's manager and/or Human Resources or the Chief Legal Officer. Examples of other concerns are benefit or payroll questions, administrative issues, operational issues, etc.

This Code provides basic information about the ethical and legal standards guiding the conduct of all AgileThought business around the world. It is not all-inclusive, nor can it be. If you encounter a situation or are considering a course of action and its appropriateness is unclear, discuss the matter promptly with your manager, Human Resources, or the Chief Legal Officer. You are encouraged to ask for guidance as even the appearance of impropriety can be very damaging and should be avoided to the extent possible.

Managers must promptly report any complaints or observations of Code violations to Human Resources or the Chief Legal Officer. If you believe your manager has not taken appropriate action, you should contact Human Resources or the Chief Legal Officer directly. The Chief Legal Officer will investigate all reported possible Code violations promptly and with the highest degree of confidentiality that is possible under the specific circumstances. Neither you nor your manager may conduct any preliminary investigation, unless authorized to do so by the Chief Legal Officer. It is our policy to employ a fair process by which to determine violations of the Code and your full cooperation with the investigation will be expected.

With respect to any complaints or observations of violations that may involve accounting, internal accounting controls and auditing concerns the Chief Legal Officer shall promptly inform the Audit Committee, and the Audit Committee shall be responsible for supervising and overseeing the inquiry and any investigation that is undertaken.

If any investigation indicates that a violation of the Code has probably occurred, we will take such action as we believe to be appropriate under the circumstances. If we determine that an employee is responsible for a Code violation, he or she will be subject to disciplinary action up to, and including, termination of employment and, in appropriate cases, civil action or referral for criminal prosecution. Appropriate action may also be taken to deter any future Code violations.

Annual Certification

I certify that I have received and read the AgileThought, Inc. (“**AgileThought**”) Code of Business Conduct and Ethics (the “**Code**”) and fully understand the obligations set forth in the Code. The Code includes a statement of AgileThought’s policies, which are designed to ensure that AgileThought and all those covered by the Code conduct AgileThought’s business in compliance with all federal and state laws governing its operations and the conduct is consistent with the highest standards of business and professional ethics and integrity.

I have complied with and will continue to comply with the Code.

Signed: _____

Print Name: _____

Date: _____