

December 17, 2024

Dear Associates:

The good name and reputation of Altisource Portfolio Solutions S.A. and its subsidiaries (“Altisource” or the “Company”) are built on the dedication, integrity, and hard work of our employees, Executive Officers, and Directors (collectively, “Associates”). Preserving and enhancing this reputation is a shared responsibility essential to our continued success. Our commitment goes beyond mere compliance with laws and regulations; we aim to uphold the highest principles of business ethics in everything we do.

The following Code of Business Conduct and Ethics (the “Code”), approved by the Company’s Board of Directors, sets forth the principles, policies, and standards that govern our business practices. This Code reaffirms Altisource’s commitment to conducting business with integrity, transparency, and respect for the law.

Associates are expected to understand and adhere to the Code, along with any policies and procedures issued under it. Please take the time to read the Code carefully, as your actions must align with its principles.

If you have questions about the Code or encounter a situation where the correct course of action is unclear, you should seek guidance. Available resources include:

- Your supervisor or manager
- The Internal Audit Department
- The Chief Legal and Compliance Officer
- Any other resource designated within this Code

While this Code provides clear guidance, it cannot anticipate every scenario. Associates are encouraged to use sound judgment and consult with others when necessary. Ethical conduct is everyone’s responsibility.

At Altisource, we are committed to delivering exceptional and competitive services while building trust with our stakeholders. Adhering to the principles in this Code supports our ongoing efforts to earn that trust. Each of us plays a vital role in safeguarding the Company’s integrity and reputation.

Thank you for your commitment to these values and to the ongoing success of Altisource.

Sincerely,



William B. Shepro
Chairman and Chief Executive Officer



CODE OF BUSINESS CONDUCT AND ETHICS

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PUTTING THE CODE OF BUSINESS CONDUCT AND ETHICS TO WORK

About the Code of Business Conduct and Ethics

Altisource Portfolio Solutions S.A. and its subsidiaries (“Altisource” or the “Company”) are committed to the highest standards of business conduct.

The Code of Business Conduct and Ethics (the “Code”) serves as a framework that provides guidance on the key principles, policies, and procedures governing our conduct. Our success is built on the trust we foster through integrity, transparency, and responsible conduct. Each of us contributes to safeguarding the Company’s reputation by following these principles every day.

Compliance with Laws and Regulations

Given the regulatory environment in which we operate, employees, Executive Officers, and Directors (collectively, “Associates”) are required to have a working knowledge of the laws, rules, regulations and contractual requirements (collectively “Legal Requirements”) relevant to their responsibilities. This includes—but is not limited to—financial, securities, and compliance regulations that apply to the Company’s operations and activities. If a conflict arises between this Code and a Legal Requirement, the stricter Legal Requirement shall apply.

Employment Relationship and Applicability of the Code

This Code outlines the ethical expectations and behavioral standards for Associates. However, the Code does not constitute an employment contract or a guarantee of continued employment.

Unless covered by a written employment agreement, employment at Altisource is “at-will.” This means that the Company may terminate the employment relationship at any time, for any lawful reason, or for no reason at all.

Vendors, contractors, and non-employees are required to comply with this Code when providing services or products to or performing work on behalf of Altisource, but this does not create an employment relationship with them.

Discipline for Violations

Altisource is committed to preventing, identifying, and addressing violations of this Code or other Company policies as quickly and effectively as possible. Disciplinary action for violations may include, but is not limited to:

- Termination of employment
- Termination of vendor or contractor status or contracts
- Financial penalties or suspension of work assignments
- Additional action against anyone who directs, authorizes, or knowingly overlooks violations

Disciplinary measures may also apply if an individual fails to report known misconduct or take action to correct it, in accordance with Company policies and procedures.

Meeting Our Shared Obligations

Each Associate is responsible for understanding and adhering to the principles, policies, and procedures outlined in this Code. If you have any questions, seek guidance. If you encounter ethical concerns, raise them promptly through the appropriate channels.

The Chief Legal and Compliance Officer and the Head of Internal Audit are responsible for overseeing and interpreting compliance with the Code. These individuals are available to answer your questions

and provide guidance. It is your responsibility to promptly report suspected misconduct or violations through the designated reporting channels.

Our actions should reflect Altisource's core values and demonstrate ethical leadership at all times. By holding ourselves to the highest standards of conduct, we promote a work environment rooted in trust, respect, and integrity, supporting the long-term success of our Company.

RESPONSIBILITY TO OUR ORGANIZATION

Compliance with Legal Requirements

Altisource employees, Executive Officers (as defined in Rule 3b-7 of the Securities Exchange Act), and members of the Board of Directors are required to fully understand and comply with all Legal Requirements and Company policies relevant to their roles. As we provide services to financial institutions in a highly regulated environment and operate as a public company listed on Nasdaq; compliance with these standards is critical to maintaining our reputation and meeting Legal Requirements.

Associates must stay informed about industry-specific Legal Requirements relevant their jobs. Non-compliance can result in disciplinary action, penalties, and reputational harm.

For additional guidance, see Management Directive No. 1 – Legal and Ethical Conduct.

Conflicts of Interest

Associates are expected to dedicate their best efforts to Altisource's business and avoid any conflicts of interest. Preserving independent judgment and conducting business with integrity are essential for maintaining the trust of our stakeholders.

A conflict of interest occurs when personal interests interfere, or appear to interfere, with the interests of the Company. Conflicts can arise from relationships, financial interests or activities that make it difficult to perform work objectively and effectively. Even the appearance of a conflict can harm the Company's reputation and impact the trust of colleagues, customers, vendors, suppliers, regulators, and shareholders. While it is impossible to anticipate every potential conflict, the following examples highlight common situations where actual or perceived conflicts of interest may arise and must be avoided.

Improper Personal Benefits from the Company

One way conflicts of interest can arise is when you, or a member of your immediate family—including a spouse, parents, stepparents, children, stepchildren, siblings, mothers- and fathers-in-law, sons- and daughters-in-law, brothers- and sisters-in-law, or anyone residing in your household (excluding tenants or employees)—receive improper personal benefits from the Company due to your position. Such benefits may create the perception of favoritism or compromise your ability to act objectively in the best interests of the Company.

You are prohibited from accepting any personal benefits from the Company that have not been properly authorized and approved in accordance with Company policies and procedures. This includes any Company loans or guarantees of personal financial obligations, as these may introduce significant risks of conflicts and regulatory scrutiny. Moreover, personal loans to Executive Officers and Directors are forbidden, both under Company policy and federal law, including the Sarbanes-Oxley Act, which aims to prevent unethical financial practices within publicly traded companies.

These restrictions uphold integrity and compliance, preserving the trust of shareholders, regulators, and other stakeholders.

Financial Interests in Other Businesses

Associates and their immediate family members are prohibited from holding any direct or indirect financial interest in another enterprise if that interest compromises or appears to compromise the Associate's loyalty to Altisource. For example, if you or a family member holds a direct, indirect or beneficial ownership interest (other than a *de minimis* ownership interest) in any supplier, contractor, customer, or competitor of the Company would create a potential conflict of interest and must be avoided. However, passive investments representing less than five percent (5%) ownership in the publicly traded stock of such enterprises are permitted.

Ownership interests of five percent (5%) or greater in any supplier, contractor, customer, or competitor of the Company must be fully disclosed in writing to the Chief Legal and Compliance Officer and written approval must be obtained from the Chief Legal and Compliance Officer prior to acquiring such ownership interest. In the case of Executive Officers and Directors, the Audit Committee of the Board of Directors ("Audit Committee") must grant approval.

Furthermore, Directors are required to abstain from voting on any transaction involving companies in which they hold a material direct, indirect or beneficial ownership interest. Typically, an ownership stake of less than five percent (5%) in a publicly traded company is not deemed "material" or considered a "personal interest," but each situation will be evaluated on a case-by-case basis.

The financial condition of both the Associate and immediate family members will also be considered when determining whether a conflict of interest exists. If at any time you believe that an ownership interest, no matter how small, could create an actual or perceived conflict, it is your responsibility to seek guidance from the Chief Legal and Compliance Officer.

Business Arrangements with the Company

Without prior written approval from the Chief Legal and Compliance Officer, neither you nor your immediate family members may engage in a joint venture, partnership, or other business arrangement involving Altisource. This approach allows for all such relationships to be evaluated for potential conflicts of interest and alignment with the Company's ethical and compliance standards. For Executive Officers and Directors, the Audit Committee must review and grant prior approval before entering into any such arrangements. This additional level of oversight helps maintain transparency, mitigate risks, and uphold the Company's fiduciary responsibilities.

Outside Employment or Activities with a Competitor

Full-time employees of Altisource are expected to dedicate their complete attention and effort to the Company's business. Employees are prohibited from working for or consulting with third parties, operating businesses, or engaging in professional activities outside the Company without prior written approval from the Chief Legal and Compliance Officer. For Executive Officers and Directors, including the Chief Legal and Compliance Officer, approval from the Audit Committee is required.

Engagement with Altisource's customers or suppliers—whether as an employee, consultant, director, or business partner—also requires prior written approval from the Chief Legal and Compliance Officer, except that an Associate may be a customer of an Altisource customer or supplier provided that the product or service obtained by the Associate is publicly available (e.g., a banking or brokerage account) and the acquisition of the product or service presents no conflict of interest.

Associates may not receive compensation or other benefits for providing services or advice to Altisource customers or suppliers related to their business with the Company.

Employment with or providing services to any Altisource competitor is prohibited, as is participation in any activity which could advance a competitor's interests. Associates are responsible for consulting the Chief Legal and Compliance Officer before pursuing any external engagement to confirm alignment with Altisource's policies, business objectives, and ethical standards. This proactive approach helps prevent conflicts of interest and protects the integrity of Altisource's business relationships.

Real Estate Transactions

Certain of Altisource's businesses assist investors and servicers with the disposition of real property. Neither you nor members of your immediate family, nor entities that you or they are associated with, may purchase any real property for which an Altisource entity is responsible for providing services, as such purchase may result in a potential conflict of interest.

In addition, Altisource does not allow you or members of your immediate family, nor entities that you or they may be associated with, to purchase or dispose of Altisource-managed real or personal property unless you obtain the prior approval of the Chief Legal and Compliance Officer or, for Executive Officers or Directors, the approval of the Audit Committee, and pay consideration that is considered to reasonably approximate the fair market value of the property.

Vendors or Other Service Providers

Only Altisource's vendor management organizations, specific Executive Officers, and the Board of Directors (or their Committees) have the authority to approve orders or commitments with suppliers. These decisions must be guided by objective business standards, ensuring impartiality, transparency, and alignment with the Company's interests. Furthermore, all payments for goods and services must adhere to the Company's policies and procedures, which are designed to promote accountability, prevent fraud, and support compliance with applicable Legal Requirements.

This structure helps manage vendor relationships professionally and consistently, minimizing potential conflicts of interest and maintaining internal controls over procurement processes.

Charitable, Government and Other Outside Activities

The Company encourages Associates to engage in projects and initiatives that benefit their local communities. However, to avoid potential conflicts with the Company's interests, prior written approval from the Chief Legal and Compliance Officer is required before an Associate can serve as a director or trustee of any charitable, non-profit, for-profit or other organization where a conflict of interest could arise. Similarly, approval is necessary before running for election or seeking appointment to any government-related position that could pose such a conflict.

For Executive Officers and Directors, including the Chief Legal and Compliance Officer, these activities require prior approval from the Audit Committee.

Family Members Working in the Industry

There may be situations where a member of your immediate family works for or holds a position with a company that is a competitor, supplier, or customer of Altisource. In such instances, it is critical to carefully assess potential conflicts of interest to safeguard the Company's integrity.

Key considerations include: (i) the nature of the business relationship between Altisource and the other company, (ii) the responsibilities of both the Associate and the family member within their

respective roles, and (iii) the extent to which each individual has access to confidential information. It is crucial to avoid any inadvertent disclosure of confidential information and to refrain from participating in decision-making processes involving the external company on behalf of Altisource.

If any member of your immediate family or household is employed by or affiliated with a competitor, supplier, or customer, you must disclose this relationship in writing by completing a Familial Relationship Disclosure form. The completed form must be submitted to the Chief Legal and Compliance Officer, or in the case of Executive Officers and Directors, to the Audit Committee. The form can be requested through People Solutions. While these situations are not prohibited, they require heightened awareness and adherence to confidentiality and security protocols. Any restrictions or conditions imposed as part of the approval process must be strictly followed. Additionally, the appearance of a conflict of interest can be just as damaging as an actual conflict, making early and transparent disclosure essential.

If you are uncertain about a potential conflict of interest, you must seek guidance from the Chief Legal and Compliance Officer or the Audit Committee, as appropriate. For further information, refer to Management Directive No. 7 – Conflicts of Interest and Other Responsibilities of Employees.

Related Person Transactions

Executive Officers and Directors must adhere to the Related Person Transactions Policy, which outlines Altisource's framework for reviewing and approving transactions involving the Company and Executive Officers, Directors, or other Related Persons (as defined in the policy).

All such transactions must undergo a review process, including approval from the Audit Committee or other designated governing bodies, to confirm that they are conducted on terms no less favorable than those available to independent third parties. This framework helps to facilitate transparency, mitigate conflicts of interest, and protect the integrity of Altisource's business dealings.

Corporate Opportunities

As Associates of Altisource, we have a duty to act in the best interests of the Company and to pursue opportunities that benefit the organization whenever they arise. Any opportunity identified through the use of Company property, proprietary information, or your position within the Company must be directed toward advancing Altisource's legitimate business objectives, not personal gain.

Taking such opportunities for personal benefit constitutes a breach of fiduciary duty and may also violate company policies and Legal Requirements.

Entertainment, Gifts and Gratuities

Associates are required to conduct all business relationships fairly and impartially, ensuring that personal interests do not interfere with Company operations. As part of maintaining integrity, no Associate may accept, solicit, offer or provide gifts or gratuities that are intended to or could influence, or appear to influence, outsourcing, purchasing, or any other business decisions. The same rules apply both to receiving and giving gifts, ensuring consistency and transparency across all business dealings.

Receipt of Gifts and Entertainment

Associates must not accept any gifts, entertainment, or gratuities that could impact their ability to make impartial business decisions on behalf of the Company. This includes situations where an Associate might derive a direct or indirect personal benefit from a party doing business with

Altisource. Even the perception of influence can harm the Company's reputation and integrity, making it essential to exercise caution in accepting gifts or entertainment.

Offering Gifts and Entertainment

When giving gifts or providing entertainment in connection with Company business, Associates must ensure the gesture is appropriate, tasteful, and consistent with business norms. The value of gifts must not exceed \$200 (or \$20 for recipients in India), and cash or cash equivalents are prohibited. Associates are expected to provide gifts only as common courtesies, reflecting reasonable and accepted professional business practices. Offering gifts or entertainment that includes adult entertainment, or illegal goods or activities, is forbidden.

If there is any uncertainty about the appropriateness of a gift or gratuity, Associates must seek prior written approval from the Chief Legal and Compliance Officer.

Altisource's policy aligns with the Foreign Corrupt Practices Act (FCPA), which prohibits improper payments or gifts to foreign officials or entities to secure business advantages. Associates must refer to the Bribery of Foreign Officials section of this Code, along with Management Directive No. 4 – Gifts and Gratuities, for additional guidance on compliant behavior.

Protection and Proper Use of Company Assets

Associates have a responsibility to protect Altisource's assets and use them efficiently to support the Company's business objectives. Misuse of Company property—whether through theft, waste, or carelessness—can have a direct and negative impact on profitability and operations. Even minor oversights, such as failing to properly review an expense report or neglecting to cancel recurring expenses that no longer serve a business purpose can accumulate into significant financial losses.

Every Associate must take proactive measures to prevent damage to, theft or misuse of the Company's property. When employment with Altisource ends, it is the Associate's duty to promptly return all Company assets. These assets include, but are not limited to, customer lists, equipment, software, databases, proprietary information, reports, and reference materials.

Unless specifically authorized, all property created, acquired, or compiled on behalf of Altisource is work made for hire and Company-owned, and must be used only for legitimate business purposes. Unauthorized personal use of these assets is prohibited.

Company Books and Records

As part of Altisource's commitment to compliance and ethical business practices, Associates are required to complete all Company documents accurately, truthfully, and in a timely manner, including travel and expense reports. Proper authorization of documents must be obtained where applicable. All financial activities must be recorded in strict adherence to applicable Legal Requirements, accounting standards, and Company policies.

The creation of false or misleading entries, records, or reports is prohibited. Under no circumstances should you establish an account or make payments on behalf of the Company that deviate from the intended purposes stated in the supporting documentation.

If you become aware of or have concerns about potential inaccuracies or incomplete information in Company books, records, or financial reports, you are required to immediately report the issue following the procedures outlined in the memorandum on Complaints and Allegations Regarding Accounting, Internal Accounting Controls, Financial Reporting, Auditing, and Federal Securities Law Matters available on the Company's Intranet.

Additionally, you should immediately report if you feel pressured or are instructed to prepare, alter, conceal, or destroy financial documentation in a manner that conflicts with Company policies, standard accounting practices, or Legal Requirements. Prompt reporting of any such misconduct is critical to maintaining the Company's integrity, compliance, and internal controls over financial reporting.

Cooperation with Auditors

Associates are required to provide open and full disclosure to and cooperate fully with external auditors during any audit or review of the Company's financial statements. It is prohibited to knowingly provide inaccurate, incomplete, or misleading financial or legal information to auditors. Additionally, Associates must avoid any actions that may coerce, manipulate, mislead or fraudulently influence independent public accountants or certified public accountants involved in audits or reviews of the Company's financials or other business functions or which may have the perceived as seeking to do the same. Such behavior can compromise the integrity of the audit process and violate both Company policy and applicable Legal Requirements.

Similarly, Associates are required to cooperate fully with the Company's Internal Audit Department. Interfering with or obstructing internal audits in any way is prohibited. Open and honest communication with the Internal Audit Department promotes transparency, effective internal controls, and compliance with Legal Requirements and corporate governance requirements.

These obligations underscore the importance of maintaining accurate financial reporting and ensuring that all audit processes—whether internal or external—are conducted with integrity and accountability.

Non-Solicitation

Associates are prohibited from distributing, posting or sharing non-work-related literature or materials within the workplace. Additionally, no solicitation for sale or sale of products or services is allowed during the working hours of either the employee making the solicitation or the employee being solicited. These restrictions are in place to maintain productivity, prevent workplace distractions, and avoid potential conflicts of interest.

For further guidance on acceptable conduct, please refer to Management Directive No. 8 – No Solicitation Policy, which outlines the Company's detailed policies on solicitation and distribution.

Record Retention

Business Records

Associates may be required to retain certain Business Records for business, legal, and compliance purposes. For the purposes of this Code, a "Business Record" refers to any document or record—regardless of format—identified in the Retention Schedule of the Business Records Retention Procedure available on the Company's Intranet. This definition includes both original documents and reproductions, such as electronic files or scanned copies.

Business Records must remain accessible as needed for business purposes and be retained for the legally or contractually required period, but no longer. The Business Records Retention Procedure outlines specific retention periods and is updated periodically to reflect changes in Legal Requirements.

Litigation and Investigations

If you become aware of a subpoena, litigation, or government investigation—other than through the Law and Compliance Department—you must immediately notify a Deputy General Counsel or the Chief Legal and Compliance Officer. Once a subpoena or investigation is anticipated or initiated, you must preserve all records that may be relevant or responsive, regardless of their scheduled retention period. This includes records that would otherwise be automatically destroyed, such as emails or voicemail messages.

The unauthorized destruction of Company records—even if inadvertent, could harm the Company's legal position and reputation. Therefore, it is essential to follow the guidance provided by the Law and Compliance Department on how to manage and preserve records during legal proceedings or investigations. If you are unsure whether a specific record is relevant to a subpoena or investigation, or how to retain it properly, consult the Chief Legal and Compliance Officer for further instructions.

For more information, refer to Management Directive No. 11 – Policy and Procedures Regarding Accepting Legal Service of Process, which provides detailed guidance on managing records during legal proceedings and responding to subpoenas.

Confidential Information

As an Associate, you may have access to certain information that is not known to the general public or to competitors. Such information includes, but is not limited to, non-public information that might be of use to competitors, or harmful to the Company or third parties if disclosed (e.g., information relating to the Company's research, development or business affairs, business methodologies, "know how," financial and operational information, pricing information, transaction information, client data, supplier information, employee information, and the occurrence of an incident). For the avoidance of doubt, confidential information may include proprietary information of the Company and information concerning other companies, such as our customers, which Altisource may be under an obligation to maintain as confidential. Associates must keep this information confidential, subject to exceptions set forth elsewhere in this Code, and may not use this information for personal benefit.

For the purposes of this Code, personal data and any information that can be used alone or combined with other data to identify or locate an individual must also be treated as confidential. This applies to both internal data and data provided by customers, suppliers, or partners.

Associates handling confidential data are expected to:

- follow data security policies, such as the End User Computing Policy and Personal Data Privacy Policy, available on the Intranet
- limit access to only those Associates whose responsibilities require it
- not disclose confidential information to anyone outside the Company except: (i) pursuant to an agreement containing non-disclosure provisions approved by the Law and Compliance Department; or (ii) to the extent that the disclosure is authorized by the Chief Legal and Compliance Officer or a Deputy General Counsel
- mark documents containing confidential information as "Altisource Confidential Information" and any communications with legal counsel as "Attorney-Client Privileged"
- report immediately any unauthorized access, disclosure, or misuse of confidential information

Confidentiality or non-disclosure agreements (“NDAs”) are commonly used when Altisource needs to disclose confidential information to customers, suppliers, consultants, business partners or other third parties. If you foresee that you may need to disclose confidential information, you must contact the Law and Compliance Department and discuss the reasons and the utility of entering into an NDA.

Even after your employment with Altisource ends, you are obligated to return all Company property, including confidential information. You are prohibited from using or disclosing any confidential information post-employment without prior written consent from Altisource. For more information on managing confidential information, consult Management Directive No. 2 – Proprietary and Confidential Information and Management Directive No. 17 – Handling Third Party Confidential Information. Additionally, review the Data Incident Response Policy on the Intranet for procedures on responding to potential data breaches or security incidents.

For specific rules concerning material nonpublic information and insider trading, refer to the section titled “Insider Trading and Other Securities Matters.”

Intellectual Property

Intellectual property refers to creations of the mind, including inventions, literary and artistic works, as well as symbols, names, and images used commercially. Intellectual Property encompasses copyrights, patents, trademarks, and trade secrets, which are crucial for differentiating the Company’s business, generating revenue through licensing, offering innovative solutions to customers, and form an essential component of marketing and branding strategies.

Altisource asserts ownership rights and requires assignment by Associates and contractors of their rights, in each case to the extent permitted by applicable law, with respect to all intellectual property and original works of authorship conceived, invented and/or reduced to practice, that results or derives from employment with the Company or relates to the business of the Company or to the Company’s research or development.

The failure of the Company to abide by its obligations or enforce its rights could expose the Company to liability and reputational damage and have a material adverse impact on the Company’s ability to compete with other companies. It is the responsibility of each Associate to protect such intellectual property, and to use it in a manner that complies with the Company’s instructions and applicable Legal Requirements.

Intellectual Property Rights of Others

Altisource is committed to respecting the intellectual property rights of third parties. Any use of third-party names, trademarks, logos, or other copyrighted materials, including their appearance on Altisource’s websites, must receive prior approval from the Law and Compliance Department and comply with all relevant Legal Requirements. Unauthorized use can result in legal action and damage the Company’s reputation.

For further details on managing intellectual property, refer to Management Directive No. 18 – Intellectual Property.

Computer and Communication Resources

Altisource’s computer and communication systems, including computers, voicemail, and email, offer essential tools to support business operations but also pose security and liability risks. Associates must adhere to the Company’s information security policies and procedures to protect these resources. Any suspected or observed security vulnerabilities in systems or services must be reported immediately to the Security Operations Center or Service Desk.

Altisource employs firewalls to block access to non-business websites. If an Associate inadvertently connects to a site containing illegal, sexually explicit, racist, violent, or otherwise offensive content, they must immediately disconnect. The ability to access a website does not imply permission to use Company systems for such purposes. Accessing personal webmail services (such as Gmail) using Company resources is prohibited unless expressly authorized.

The use of Altisource systems to access the Internet for non-business purposes is not permitted. Limited personal use may be allowed only in emergencies. Associates should be aware that firewalls and monitoring tools log all inbound and outbound traffic, and email and internet activity are reviewed to monitor compliance with Company policies.

It is forbidden to use personal email accounts for Company business or to transmit, download, or store Altisource data or confidential information outside of the Company's secure infrastructure without prior authorization.

All usage of computer and communication resources must align with Company policies, including those concerning harassment, privacy, confidentiality, and intellectual property. These measures promote the appropriate and secure use of Altisource's resources and uphold the integrity of business operations and legal compliance.

Insider Trading and Other Securities Matters

Insider Trading

Associates and their immediate family members are prohibited from buying or selling securities of the Company while in possession of material nonpublic information. This illegal practice is known as insider trading. Additionally, tipping—the act of sharing such information with others who may trade in the Company's securities—is also prohibited by law and Company policy. Information qualifies as "material" if it would reasonably influence an investor's decision to buy or sell securities, alters the total mix of information available about the Company, or if it could affect the market price once disclosed. Examples of material information include unannounced dividends, earnings reports, new or lost contracts, mergers or acquisitions, major litigation, or regulatory actions. Even future, speculative, or contingent events can be deemed material, especially when combined with existing public information. For information to be considered public, it must be formally disclosed, such as through a regulatory filing, press release, or public announcement. Additionally, enough time—typically one to two business days—must pass for the market to absorb the information, though more complex disclosures may require a longer period.

Material nonpublic information must only be disclosed to individuals who have a legitimate business need and who are either Associates or authorized third parties under a confidentiality agreement. Even after leaving Altisource, you are legally and ethically bound to maintain the confidentiality of such information until it is made public.

In compliance with applicable law and Company policy, Associates are permitted to trade in Altisource securities through pre-arranged trading plans established when they are not in possession of material nonpublic information. These plans allow for trading regardless of subsequent access to inside information, provided the plans meet certain legal standards. Associates are responsible for ensuring their trading plans comply with Legal Requirements, and any creation, modification, or termination of a trading plan requires prior administrative approval from the Chief Legal and Compliance Officer.

For further guidance, Associates should contact the Chief Legal and Compliance Officer if there are any uncertainties regarding the handling or disclosure of material nonpublic information.

Window Periods for Purchases and Sales

Associates are permitted to trade in Altisource securities only during designated “window periods,” subject, two key conditions :

- No major undisclosed developments may have occurred or be imminent within the window period.
- The individual does not possess material nonpublic information at the time of the trade, unless the transaction is conducted under a pre-arranged trading plan that has been approved by the Chief Legal and Compliance Officer.

Additional restrictions apply to Directors and Executive Officers, who are subject to the reporting and disclosure requirements of Section 16 of the Securities Exchange Act of 1934. These Legal Requirements impose strict timelines and obligations on insider transactions to ensure transparency and prevent the misuse of confidential information.

For further details, refer to Management Directive No. 5 – Prevention of Insider Trading and Other Prohibitions, which outlines the Company’s policies on insider trading and provides additional guidance on trading windows and compliance requirements.

Employee Complaints of Accounting, Internal Accounting Controls, Financial Reporting, Internal Controls Over Financial Reporting, Auditing and Federal Securities Law Matters

Altisource prohibits violations of applicable securities Legal Requirements and maintains rigorous internal controls to facilitate compliance. If you suspect or become aware of any violations—whether related to accounting practices, financial reporting, internal controls, or other securities Legal Requirements—you are obligated to report the matter promptly. You can do so by following the procedures outlined in the memorandum for Complaints and Allegations Regarding Accounting, Internal Accounting Controls, Financial Reporting, Auditing, and Federal Securities Law Matters, which is available on the Company’s Intranet.

In accordance with applicable Legal Requirements, Altisource's policies include robust protections for Associates who report misconduct in good faith. These protections shield reporting Associates from retaliation or adverse treatment as a result of their complaint and are intended to help foster a culture of integrity and transparency.

External Communications

All external communications concerning Altisource must follow strict protocols to ensure consistency and safeguard the Company’s reputation and information. Only the Chief Executive Officer, Chief Financial Officer, Chief Legal and Compliance Officer, or their designated representatives may issue public statements on behalf of the Company. These statements may address matters such as the Company’s operations, products, services, employees, customers, suppliers, or markets. If an Associate receives an unsolicited inquiry from the media or press, they must immediately refer the matter to an authorized spokesperson to determine the appropriate response.

Requests for information from regulators or government agencies must be promptly referred to the Chief Legal and Compliance Officer to confirm that all disclosures comply with applicable Legal Requirements. Associates are prohibited from making statements or disclosures to regulators or public bodies without authorization from the Legal and Compliance Department.

Care must also be taken when using social media platforms, such as X.com, Facebook, and LinkedIn, or participating in public forums, such as chat rooms or message boards. Associates may not disclose non-public information or post content that could be perceived as representing the Company unless explicitly authorized to do so. Personal opinions shared on these platforms must not be mistaken for Company statements, and Associates must take care to distinguish personal views from official communications and to avoid any statements or posts which could negatively impact the Company's reputation.

Altisource expects all external interactions to align with its core values and to protect the Company's reputation. Associates must avoid comments that could misrepresent or negatively impact the Company, harm business relationships, or jeopardize compliance efforts. For more guidance, refer to Management Directive No. 13 – External Communications.

FAIR DEALING

Altisource depends on its reputation for delivering high-quality services with integrity, which forms the foundation of its relationships with customers, suppliers, and competitors. These relationships shape the Company's reputation, build long-term trust, and are critical to its ongoing success. Associates must engage in all business dealings with fairness, ensuring that interactions reflect transparency and good faith.

Unethical practices—such as manipulation, concealing critical information, abusing privileged data, misrepresenting material facts, or any other forms of unfair dealing—are prohibited. Maintaining fairness in business interactions promotes trust and prevents reputational harm. Any comparisons with competitors made in public forums or presentations must be factually accurate, balanced, and approved in advance by the Law and Compliance Department to.

Antitrust Laws

While Altisource engages in vigorous competition across its business activities, all efforts must strictly adhere to both the letter and spirit of applicable antitrust and competition Legal Requirements. These Legal Requirements promote fair competition and prohibit conduct that restrains trade or creates unfair advantages in the marketplace. Although it is impossible to cover every aspect of antitrust law, this Code provides an overview of behaviors that could raise potential antitrust concerns.

Associates involved in business activities that may present antitrust risks—such as price-fixing, collusion, market division, or exclusive dealing agreements—must consult with the Chief Legal and Compliance Officer to confirm compliance. Engaging in even informal discussions or exchanges of competitively sensitive information with competitors, such as pricing strategies or market allocations, may trigger antitrust liability. Participation in trade associations or joint ventures may also raise antitrust concerns and require legal review.

It is the responsibility of all Associates to recognize and avoid antitrust risks and seek guidance whenever necessary. Compliance with these Legal Requirements not only protects the Company from severe legal and financial penalties but also reinforces Altisource's commitment to fair competition and ethical business practices.

Conspiracies and Collaborations Among Competitors

One of the fundamental objectives of antitrust Legal Requirements is to ensure that each competitor operates independently in setting prices, output, and other competitively sensitive factors. Any

agreement among competitors that restricts independent judgment or limits competition—such as price-fixing, market allocation, output restriction, or controlling product quality—is considered a serious antitrust offense. These agreements are almost always illegal, even if they appear to serve customer interests.

It is important to note that unlawful agreements do not need to be formal or written. Courts can infer the existence of such agreements from informal discussions, “loose talk,” or the exchange of sensitive information between competitors, which could lead to coordinated pricing or other anti-competitive practices. Even seemingly innocent interactions with competitors can later be scrutinized and result in legal liability. Therefore, Associates must remain vigilant and avoid situations where their actions could be misconstrued as collusion.

Participation in trade associations or standard-setting organizations also presents potential antitrust risks, as they bring competitors together under one umbrella. While these groups serve legitimate purposes, they can become breeding grounds for anti-competitive behavior if not properly managed. Associates must notify the Chief Legal and Compliance Officer before joining any such groups and seek guidance on their activities. If competitively sensitive topics arise in meetings without the presence of legal counsel, Associates should object, excuse themselves, and immediately report the incident to the Chief Legal and Compliance Officer.

Joint ventures with competitors can sometimes be permissible under antitrust law, as they can foster innovation and improve efficiency. However, they too raise potential concerns, particularly if they limit competition in ways that harm consumers. To promote compliance, Associates must consult the Chief Legal and Compliance Officer before negotiating or entering into any joint venture with a competitor.

Distribution Issues

Relationships with customers and suppliers can also be subject to a number of antitrust prohibitions if these relationships harm competition. For example, it can be illegal for a company to affect competition by agreeing with a supplier to limit that supplier’s sales to any of the Company’s competitors. Collective refusals to do business with a competitor, supplier or customer may be unlawful as well. While a company generally is allowed to decide independently that it does not wish to buy from or sell to a particular person, when such a decision is reached jointly with others, it may be unlawful, regardless of whether it seems commercially reasonable.

Other activities that may raise antitrust concerns include, without limitation:

- restricting a customer’s re-selling activity through minimum resale price maintenance (for example, by prohibiting discounts)
- discriminating in terms and services offered to customers where a company treats one customer or group of customers differently than another
- exclusive dealing agreements where a company requires a customer or supplier to buy or sell to only that company
- tying arrangements where a customer or supplier is required, as a condition of purchasing one product, to also purchase a second, distinct product
- “bundled discounts,” in which discount or rebate programs link the level of discounts available on one product to purchases of separate but related products (for example, pencils linked to other office supplies)

- “predatory pricing,” where a company offers a discount that results in the sales price of a product being below the product’s cost (the definition of cost varies depending on the court), with the intention of sustaining that price long enough to drive competitors out of the market

Because legal analysis of these activities is fact specific, you must consult the Chief Legal and Compliance Officer before implementing any of them.

Penalties

Antitrust Legal Requirements are highly complex and carry severe penalties, making strict adherence essential. Even companies that have not engaged in wrongdoing can face significant costs from investigations or legal actions, including reputational damage, legal fees, and operational disruption. This is why it is critical to avoid actions that could create even the appearance of anti-competitive behavior.

Associates must take a proactive approach to compliance by consulting the Chief Legal and Compliance Officer before engaging in conduct that could raise concerns under antitrust Legal Requirements. Properly structuring business practices from the outset minimizes the risk of scrutiny and reduces the likelihood of misinterpretation by regulators or competitors. It is far more effective to prevent potential issues than to defend actions during an investigation or litigation.

When in doubt about a course of action, Associates are encouraged to seek legal guidance early to confirm compliance and avoid inadvertent violations. This precautionary approach supports the Company’s commitment to fair competition and helps protect against the financial and reputational risks associated with antitrust enforcement.

Gathering Information About the Company’s Competitors

We may gather information about our marketplace, including information about our competitors and their products and services. However, there are limits to the ways that information should be acquired and used, especially information about competitors. In gathering competitive information, you should abide by the following guidelines:

- We may gather information about our competitors from a variety of sources such as published articles, advertising, brochures, other non-proprietary materials, consultant surveys and conversations with our customers, as long as those conversations do not imply that we are attempting to: (i) conspire with our competitors, using the customer as a messenger; or (ii) gather information in breach of a third party’s NDA with a competitor or through other wrongful means. You should be able to identify the source of any information about competitors.
- We must never attempt to acquire a competitor’s trade secrets or other proprietary information through unlawful means, such as theft, unlawful surveillance, bribery or violation of a competitor’s NDA.

If there is any indication that the information you obtain was not lawfully received or provided by the party in possession, you should refuse to accept it. If you receive any competitive information anonymously or that is marked confidential, you should not review it and must contact the Chief Legal and Compliance Officer immediately

Your responsibility to protect confidential information may also apply to work you did before you joined Altisource. You must honor any confidentiality obligations that you have to your prior employer.

The improper gathering or use of competitive information could subject you and the Company to civil and criminal liability. In cases where the legitimacy of a source or method of information gathering is unclear, Associates are expected to consult with the Chief Legal and Compliance Officer before proceeding.

RESPONSIBILITY TO OUR PEOPLE

Respecting One Another

The way we treat one another and the environment we create in the workplace directly influences how we perform our roles. Every Associate deserves to work in a culture of respect, appreciation, and support. Building such a positive environment is a shared responsibility that requires each individual to act with integrity and professionalism.

Supervisors and managers carry additional responsibility for fostering trust, transparency, and fairness within their teams. They are expected to lead by example, promoting behaviors that reflect honesty, accountability, and mutual respect. This kind of leadership helps cultivate a work atmosphere where individuals feel safe, valued, and motivated to perform at their best.

A respectful workplace not only enhances collaboration and productivity but also strengthens the Company's culture, reinforcing Altisource's core values. Creating and maintaining this environment is essential to building long-term trust among employees, which ultimately contributes to the Company's overall success.

Employee Privacy

We are committed to respecting the privacy and dignity of all individuals. As part of our operations, Altisource may collect and maintain personal data about Associates, including sensitive information such as medical and benefit details. Access to this data is strictly limited to individuals with a legitimate business need, and those responsible for handling such information must adhere to applicable Legal Requirements and Company policies. Unauthorized disclosure or mishandling of personal data is forbidden.

Employees must respect each other's personal spaces and property. Retrieving items from another employee's workspace without prior permission from that employee or management is not allowed. Similarly, unless directly required by your role, you are not authorized to access communication or information systems intended for or created by others without the explicit approval of management.

Employees should avoid placing personal items or private messages within Company-owned systems such as telephones, email accounts, or office equipment. While Altisource values employee privacy, the Company reserves the right—to the extent permitted by law—to inspect these systems or areas and retrieve information or property if deemed necessary by management.

Unprofessional behavior, including spreading rumors or false information about the Company or its Associates, is unacceptable. Such actions not only harm individuals but also waste valuable time, damage the Company's reputation, and undermine trust within the organization. These behaviors are inconsistent with Altisource's values of honesty, integrity, and respect and will not be tolerated. Fostering a workplace grounded in truth and professionalism is essential to building a collaborative and productive environment.

Equal Employment, Discrimination and Harassment

Altisource values diversity as a key strength that enhances the Company's operations and fosters innovation. As an equal opportunity employer, the Company is committed to making all employment decisions—such as hiring, promotions, benefits, and compensation— based on merit and qualifications, without any form of unlawful discrimination or bias.

The Company prohibits discrimination or harassment of any kind. This includes any form of adverse treatment based on protected characteristics, such as race, color, caste, religion, national origin, citizenship status, age, gender (including pregnancy and related conditions), gender identity or expression, sexual orientation, disability, marital status, military service or veteran status, genetic information, or other attributes protected by law. These protections extend across all aspects of employment, including recruitment, training, promotions, transfers, and terminations, ensuring a fair and inclusive work environment.

Every Associate is expected to treat colleagues and business partners with dignity and respect, maintaining a workplace free from harassment, including unwelcome verbal or physical advances. The Company is committed to maintaining a positive and respectful work environment where everyone can thrive.

Associates are encouraged to report any suspected violations of these principles promptly. If you experience or observe conduct that contradicts the Company's commitment to equality and fairness, you must report it to the Chief People Officer and the Chief Legal and Compliance Officer, or through anonymous reporting channels provided in the Code. By taking action, you contribute to maintaining an inclusive and respectful workplace.

For further details, refer to Management Directive No. 16 – Equal Employment Opportunity and Non-Discrimination, as well as Management Directive No. 3 – Non-Discrimination, Anti-Harassment, and Anti-Retaliation Policy.

Safety in the Workplace

The safety and security of all Associates is a top priority at Altisource. Every Associate plays an essential role in ensuring a safe working environment by adhering to Company safety rules and maintaining facilities that are free from known hazards. Workspaces must be kept clean, organized, and hazard-free to promote both efficiency and safety. Good housekeeping practices reduce the risk of accidents and contribute to smooth operations.

If you observe unsafe conditions or encounter improper behavior—such as the presence or use of illegal drugs—it is your responsibility to immediately report the issue. Reports should be directed to your manager and the People Solutions Department. Prompt reporting allows the Company to take corrective action, protecting the health and well-being of all employees and minimizing potential risks.

Weapons and Workplace Violence

Altisource maintains a zero-tolerance policy toward violence and threatening behavior in the workplace or any work-related setting. Associates are prohibited from bringing firearms, explosives, incendiary devices, or any other weapons into the workplace, regardless of whether they are licensed to carry such weapons. This prohibition applies unless an exception is required by applicable law. Ensuring a safe environment is a shared responsibility, and the presence of any such items or behaviors is incompatible with the Company's commitment to safety.

Altisource also prohibits all forms of violence, whether physical threats, verbal abuse, or aggressive behavior. Any violation of this policy must be immediately reported to your supervisor and the Chief Legal and Compliance Officer. In cases where there is a threat or assault, it is essential to contact law enforcement to ensure prompt action and protect the well-being of all individuals involved.

Drugs and Alcohol

Altisource intends to maintain a drug-free and alcohol-free work environment. Except at approved Altisource functions, you may not use, possess or have more than 0.05% alcohol in your system while on Altisource premises. You cannot use, sell, attempt to use or sell, purchase, possess or be under the influence of: (i) marijuana, except in very limited circumstances where protected by applicable law; (ii) or any illegal drug. You may not abuse prescription drugs or use prescription drugs if their use presents a safety risk, without first consulting People Solutions. Subject to applicable law, Altisource reserves the right and as an Associate you consent to testing, whether random or based on suspicion, for drugs and alcohol during working hours or when on Altisource property or the property of its clients.

RESPONSIBILITY TO OUR CUSTOMERS AND OTHER EXTERNAL PARTIES

Respecting the Environment

Altisource is committed to integrating environmental responsibility into all aspects of its business operations. Associates are expected to take reasonable measures to protect the environment while also ensuring the health and safety of colleagues, customers, suppliers, and other stakeholders. This commitment extends beyond compliance with environmental Legal Requirements, emphasizing the importance of proactive efforts in sustainable practices.

Associates are encouraged to minimize waste through thoughtful practices such as reducing, reusing, and recycling materials wherever feasible. These actions not only reduce the Company's environmental footprint but also contribute to operational efficiency and long-term sustainability.

Altisource recognizes that environmental responsibility is an ongoing effort. For more detailed information on the Company's environmental initiatives, policies, and specific practices, please refer to the Environmental Policy available on the Company's intranet.

Interaction with External Parties

Altisource engages regularly with consumers, customers, suppliers, and other external parties during the normal course of business, often receiving feedback in the form of complaints, suggestions, or compliments. Associates who are contacted by external parties must adhere to the procedures outlined in the Escalation Management Standard Operating Procedure and any other relevant Company policies to facilitate appropriate handling and response.

Failure to correctly log or escalate external feedback may expose the Company to reputational, legal, regulatory, or financial risks. Such feedback is vital not only for risk mitigation but also for ensuring world-class customer service, which is a core value at Altisource. Every interaction with external stakeholders presents an opportunity to exceed expectations and enhance the Company's brand.

For further guidance, Associates should refer to Management Directive No. 6 – Customer Service / Escalation Management, which provides detailed instructions for managing these interactions and escalating feedback as needed.

Anti-Money Laundering

Money laundering refers to financial transactions used by criminals or terrorist organizations to disguise the origins, nature, or ownership of illicit proceeds. These activities allow illegal funds to appear legitimate, posing serious risks to financial institutions and the broader economy.

Associates are expected to remain vigilant and exercise sound judgment when encountering unusual transactions. This includes identifying patterns, anomalies, or transactions that do not align with standard business practices. Suspicious activities may involve complex fund transfers, unexplained cash flows, or dealings with high-risk jurisdictions.

If you suspect that money laundering or any other illegal activity is taking place, it is your duty to report the matter immediately to the Chief Legal and Compliance Officer or the head of Internal Audit. Prompt reporting helps protect the Company from regulatory sanctions and reputational damage, ensuring compliance with anti-money laundering Legal Requirements and internal controls.

INTERACTING WITH GOVERNMENT

Prohibition on Gifts to Government Officials and Employees

Legal Requirements impose strict restrictions on gifts, meals, entertainment, transportation, and lodging provided to government officials, employees or their family members (in this section, collectively referred to as “Public Officials”). These Legal Requirements aim to prevent undue influence or the appearance of improper conduct in business dealings with Public Officials. Different jurisdictions and government agencies may have specific rules that further limit the nature, value, and circumstances under which gifts or other benefits may be offered.

Associates are prohibited from offering any gifts, meals, or items of value to Public Officials in connection with the Company’s business, unless they have prior written approval from the Chief Legal and Compliance Officer

Political Contributions and Activities

Certain jurisdictions have strict Legal Requirements that prohibit the use of Company funds, assets, services, or facilities to benefit a political party or candidate. Associates are required to follow these Legal Requirements to avoid any misuse of corporate resources in political activities. This means that Company funds cannot be used to make payments or contributions to political parties, candidates, or campaigns, unless expressly permitted by applicable law and approved in advance and in writing by the Chief Legal and Compliance Officer.

Furthermore, Associates are prohibited from making or authorizing any gifts or promises—whether from personal or Company funds—to a Public Official on behalf of the Company or in connection with the Company’s business without obtaining prior approval from the Chief Legal and Compliance Officer. Any proposed payments or gifts must go through a review process to assess compliance with Legal Requirements and to protect the Company from legal risks, such as violations of anti-bribery or anti-corruption Legal Requirements.

Additionally, your work time may be considered a Company contribution if you engage in political activities during working hours. Therefore, Altisource will not pay you for time spent running for public office, serving as an elected official, or campaigning for a political candidate. The Company also will not reimburse you for any political contributions you make or intend to make, further

reinforcing its neutrality in political activities and compliance with legal frameworks regarding corporate political involvement.

Lobbying Activities

Certain jurisdictions have Legal Requirements that require registration and reporting for individuals or entities that engage in lobbying activities. Lobbying generally includes: (i) communicating with members or employees of the legislative branch to influence legislation; (ii) interacting with government officials to influence government actions or policies; or (iii) conducting research or preparatory activities to support such communications.

To support Altisource's compliance with lobbying Legal Requirements, you must notify the Chief Legal and Compliance Officer before engaging on behalf of the Company in any activity that may be considered lobbying. This notification is essential to assess whether the proposed activity qualifies as lobbying under applicable Legal Requirements, which often vary by jurisdiction, and to facilitate proper registration and reporting where required.

Bribery of Foreign Officials; Foreign Corrupt Practices Act

Altisource adheres to the U.S. Foreign Corrupt Practices Act (FCPA) and international anti-corruption Legal Requirements, prohibiting all forms of bribery involving foreign officials, political parties, party officials, candidates for political office or family members. These Legal Requirements are intended to prevent corrupt practices aimed at influencing official actions, retaining business, or gaining improper advantages. The FCPA extends its definition of "foreign officials" to include not only government officials and employees, but also to officials from international organizations such as the World Bank or United Nations, and employees of government-owned corporations.

Providing gifts, travel expenses, entertainment, charitable donations, or loans to covered officials—whether directly or indirectly through family members, agents, or third parties—is prohibited if intended to influence such officials. These Legal Requirements also forbid the use of intermediaries to circumvent compliance. If Associates suspect a potential violation of these Legal Requirements, they are required to report it promptly to the Chief Legal and Compliance Officer, the head of Internal Audit, or via the Company's established reporting channels.

Additionally, facilitating payments—small sums made to expedite routine government actions like obtaining licenses or permits—are not allowed, as these are often seen as precursors to more significant corrupt activities.

REGULATORY INQUIRIES, INVESTIGATIONS AND LITIGATION

Requests for Information

Governmental agencies and regulators may periodically request information from Altisource regarding its operations, customers, or other business matters, including details that are confidential or proprietary. Employees who receive such inquiries must immediately refer the matter to the Chief Legal and Compliance Officer or a Deputy General Counsel within the Law and Compliance Department. This approach allows any disclosure to be carefully managed and authorized.

The Law and Compliance Department generally determines whether and how to respond to such inquiries, ensuring that disclosures comply with applicable Legal Requirements and protect the interests of the Company, its customers, and partners. Employees must refrain from disclosing any

information without proper authorization, as unauthorized disclosure could expose the Company to regulatory, legal, or reputational risks.

Types of Inquiries

Regulatory inquiries may come through various channels, including mail, email, telephone, or personal visits. If regulators visit in person, they may demand the immediate production or inspection of documents. In such cases, employees must refer all communications or visits promptly to the Law and Compliance Department for proper handling and guidance.

Written inquiries—whether by letter or email—must be forwarded immediately to the Law and Compliance Department, which will determine the appropriate response to maintain compliance with Legal Requirements.

If served with a search warrant, employees must first comply with the warrant to avoid any obstruction of justice and then immediately notify the Chief Legal and Compliance Officer. A copy of the warrant must also be provided to the Chief Legal and Compliance Officer to facilitate appropriate management of the situation and minimize potential legal exposure.

Responding to Information Requests

Except in the case of search warrants, as outlined above, no documents or materials may be disclosed or released to any third party, including clients, without prior approval from the Chief Legal and Compliance Officer. Any substantive discussions with regulatory personnel are also prohibited unless prior consultation or explicit authorization is obtained from the Chief Legal and Compliance Officer.

Regulatory Inquiries

Upon receiving notification that either the Company or an individual Associate is the subject of a regulatory investigation—whether related to activities at Altisource or prior employment—it is imperative to notify the Chief Legal and Compliance Officer or a Deputy General Counsel immediately. Timely notification is essential for proper handling of the matter in accordance with the Company's policies and applicable Legal Requirements.

For further guidance, refer to Management Directive No. 12 – Information Requests.

IMPLEMENTATION OF THE CODE

Responsibilities

Each Associate is responsible for adhering to the principles set forth in this Code. Altisource offers numerous resources, personnel, and processes to assist with questions and guide decision-making. The Company encourages Associates to utilize these resources whenever uncertainties arise, ensuring that actions align with both the Code and Legal Requirements.

The Code of Business Conduct and Ethics is accessible via the Company's Intranet for convenient reference. Additionally, Associates and independent contractors may be required to periodically complete examinations or certifications to confirm their understanding and compliance with the Code.

For public access and governance purposes, the Code is also available on the Company's website at www.altisource.com under the Investor Relations/Corporate Governance section. This ensures comprehensive access and reinforces a commitment to transparency and ethical conduct.

Seeking Guidance

This Code is not intended to address every potential scenario or provide definitive answers to all questions. In situations where there is uncertainty about the policies covered in this Code or when determining the most appropriate course of action, Associates should consult with their supervisor, the head of Internal Audit, or the Chief Legal and Compliance Officer. Additionally, any other resources identified throughout this Code should be utilized as needed.

Seeking guidance proactively promotes compliance with Company policies and helps mitigate risks, supporting informed decision-making aligned with Altisource's legal, ethical, and operational standards.

Reporting Violations

If you know of or suspect a violation of Legal Requirements, this Code, or Company policies, you must report it immediately to the individual designated in the Code for handling that specific type of violation. Associates also have the option to use one of the following reporting mechanisms:

Web: <http://www.openboard.info/asps/>

Telephone: + 1 (866) 257-7745

Prompt reporting allows the Company to take corrective action and address potential risks. Reporting in good faith is encouraged, and retaliation against anyone who raises a concern or reports a violation is prohibited.

Investigations of Suspected Violations

The Company will promptly review all reported violations of this Code with the aim of achieving a timely and effective resolution. While efforts will be made to maintain the confidentiality of the reporting individual, complete confidentiality may not always be possible due to the nature of certain investigations. The cooperation of the reporting person and all involved Associates is essential to uphold the integrity of the investigative process.

Associates are prohibited from conducting their own preliminary investigations. Investigating alleged violations independently may compromise the accuracy, objectivity, and legality of the process, potentially exposing both the Associate and the Company to additional risk. Given that investigations may involve complex legal or regulatory issues, it is critical that they be managed exclusively by the appropriate internal departments, ensuring compliance with legal standards and maintaining the integrity of the inquiry.

Waivers of the Code

The Company will grant waivers of the policies and procedures outlined in this Code only in exceptional circumstances, where the situation warrants such an exception. Any waiver will be accompanied by appropriate monitoring to maintain compliance with applicable standards and to mitigate potential risks.

For employees, a waiver may be issued only with written approval from the Chief Legal and Compliance Officer. For Executive Officers and Directors, waivers require approval from the Audit Committee and, when required by applicable Legal Requirements, prompt disclosure in compliance with SEC rules and Nasdaq listing standards.

No Rights Created

This Code serves as a comprehensive statement of the fundamental principles, policies, and procedures that guide the conduct of Altisource's business operations. It outlines the expected behavior and responsibilities of Associates to support compliance with Legal Requirements, and ethical standards. However, the Code does not create any enforceable rights for any Associate, client, supplier, competitor, shareholder, or any other person or entity. It is intended as a framework for conduct, not as a contract or guarantee of specific rights or obligations.

Reminder

Every Associate has a role in ensuring the Company's compliance with the Legal Requirements, and ethical guidelines relevant to its operations. Familiarity with and adherence to these Legal Requirements are essential. Associates are expected to align their conduct with both the Legal Requirements and the Company's internal policies and guidelines to protect the integrity and reputation of the Company.

ACKNOWLEDGMENT FORM

I hereby confirm that I have received and read the Altisource Code of Business Conduct and Ethics (the "Code") and acknowledge that I understand its contents. I agree to adhere fully to the Code, along with the related directives, policies, and procedures of the Company.

I understand my responsibility to promptly report any suspected violations of the Code to the head of Internal Audit, the Chief Legal and Compliance Officer, or other designated resources mentioned in the Code. I also acknowledge that failing to report a known or suspected violation may result in disciplinary action, including possible termination of employment.

Furthermore, I acknowledge that the Code serves as a guide for business conduct but does not constitute an employment contract or guarantee of continued employment.

Signature

Printed Name

Date