

CODE OF ETHICS

PLAIN CONCEPTS GROUP



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WHO WE ARE

We are a multinational technology company resulting from the efforts of 4 Microsoft MVPs (Most Valuable Professionals). Our main objective is to help other companies implement the latest technologies, with the aim of improving their productivity and processes.

As specialists in disruptive technological developments, our mission is to **"bring about the sustainable future of the business world with innovative and responsible technological solutions"**. We provide companies with the momentum to make technological progress a reality, while always keeping sustainability in mind, in order to achieve long-term efficiency. We focus on solving the problems and challenges posed by our clients, using our time and effort to find solutions based on the most advanced, innovative technologies while also making responsible and quality-based choices regarding the technologies used, thereby ensuring the security and durability of our clients' businesses.

We are present in several countries, including the USA, Spain, and other European Union states, developing thousands of projects for companies in all kinds of sectors.

CONTENT OF THE CODE OF ETHICS

This Code of Ethics embodies the set of values and principles that we adopt in the way we act, both internally and externally, in our decision-making as well as in our relations with third parties. It is the cornerstone and starting point for the creation of the rest of our corporate policies and internal procedures.

This document sets out our ethical values. Our commitment to respecting them starts with the organisation and senior management of the company and extends to everyone who forms part of it, as well as to interested third parties, such as clients and suppliers.

These values, which are listed in detail below, are: legality, justice, integrity, transparency, honesty, commitment to society, sustainability, respect, flexibility, efficiency, professionalism, quality, and innovative spirit.

All of them constitute the benchmark for professionals to follow in their daily work, conducting themselves ethically and responsibly in all their activities.

SCOPE OF APPLICATION

This Code of Ethics applies to all persons who are part of the **Plain Concepts Group**, from senior management to all professionals linked to any of the companies of the Group, as well as to third parties who maintain a relationship with us, i.e. clients, suppliers, partners, and other third parties who provide services, supply goods, or interact with any of the companies that are part of the Plain Concepts Group.

The Plain Concepts Group (hereinafter, "Plain Concepts") is the commercial group structured in accordance with article 42 of the Spanish Code of Commerce, with the parent company being Plain Global Solutions, S.L., whose corporate purpose is mainly the direction and management, as a parent or holding company of its subsidiaries and investees in all its business dynamics, with the main subsidiary company being Plain Concepts, S.L.U., from which the headquarters, located in the USA and European Union states, are derived as subsidiaries of the latter.

The following persons are considered professionals: i) employees; ii) interns and scholarship holders. Both groups are considered regardless of the legal form of their employment or service relationship, their hierarchical level within the company, their geographical and/or functional location, and the Group company in which they provide their services.

In the case of professionals belonging to Plain Concepts who manage or direct teams of people, they must ensure, among other things, that the team directly under their supervision knows, understands, and complies with the provisions contained in this Code, and that they themselves comply, setting an example of ethical behaviour.

It should be noted that, in those companies and entities in which Plain Concepts does not have a controlling interest and/or control, but is responsible for their management, the persons representing Plain Concepts in such a case will promote the application of the values, principles, and standards of behaviour set out in this Code.

ETHICAL PRINCIPLES

1. **Integrity and transparency:** we act at all times in accordance with the principles and values we espouse in our Code of Ethics and corporate policies, acting consistently regarding words, decisions, and actions in accordance with them.

Our Corporate Social Responsibility reflects the commitments we have voluntarily made, and we are fully transparent in the way we operate.

2. **Legality and fairness:** we respect the law and ethical values at all times, acting in accordance with applicable national and international laws.

We maintain a firm stance of zero tolerance for corruption, bribery, money laundering, and terrorist financing. In turn, we protect free competition and good market practices, behaving ethically in all our actions and avoiding conflicts of interest.

3. **Honesty:** together with the principle of integrity and transparency, honesty is one of our fundamental pillars in our way of acting, and it is a commitment of all the people who are part of Plain Concepts to act with sincerity, coherence, and honesty, and to observe the rules and commitments adopted.

4. **Commitment to society, sustainability, and quality:** our goal is to develop customised solutions for our clients, generating value in society. This objective is achieved through responsible behaviour in all areas in which we operate, ensuring that we offer quality solutions that are respectful of resources and the environment.

5. **Respect, flexibility, and efficiency:** at Plain Concepts, people are the priority, and we are committed to an organisational culture built on the principles of respect, flexibility, and efficiency. We maintain a strong commitment to developing the best working environment and working conditions by adopting measures such as flexible working hours, and offering various benefits to employees.

We ensure respect for equal opportunities, inclusion, and an environment free from discrimination of any kind.

6. **Professionalism and innovative spirit:** in order to develop personalised and innovative solutions for our clients, we are always committed to incorporating the latest available technology to ensure high quality standards at all times, which is possible thanks to the professionalism of the entire Plain Concepts team.

7. **Special mention should be made of AI-based technologies:** the unstoppable and rapid advance of Artificial Intelligence, the technologies based on it, the enormous dimension it is acquiring, and the growing impact it is having justify a special mention of this technology. At Plain Concepts, we are very clear from the outset that the use of AI has to be ethical, and that principles and guidelines should be identified to inspire a *code of good practice in the use of AI*, aligned with European legislation in this regard.

General principles such as transparency, fairness and equality, privacy, and accountability, among others, should always govern the use of AI.

COMMITMENT

PLAIN CONCEPTS is committed to basing its relationship with the groups of interest on ethical criteria and transparency in all the places where it carries out its business and/or professional activity, as well as to acting in accordance with the applicable national and international laws.

1.- WITH PROFESSIONALS:

- **Occupational health and occupational risk prevention:** we provide a safe and stable working environment with a series of measures in place to prevent occupational hazards. With the introduction of full remote working, a number of measures have been taken to continue to maintain a safe working environment, such as individual risk assessment, provision of advice on the workplace and working environment, and raising awareness.

Our priority is people, which is why we continuously improve the health of our professionals by promoting healthy habits and encouraging regular physical activity.

- **Discrimination-free environment:** at Plain Concepts we, do not tolerate discrimination at work, whether direct or indirect, on the basis of sex, race, religion, opinion, or any other personal or social condition or circumstance, and we promote a work environment of respect, fair treatment of all people, and inclusiveness.

We reject all forms of moral and/or sexual harassment, and all conduct that violates dignity or creates an environment that is offensive to personal rights.

In order to guarantee equal treatment based on objective criteria such as professional value, merits, and the labour market situation, Plain Concepts has developed and implemented the necessary policies and measures, including the *Recruitment Policy*.

- **Equal opportunities:** we are committed to ensuring effective equality between men and women. At Plain Concepts, we value skill, so we believe that everyone has the same right to access fair opportunities. To this end, we have developed active policies aimed at eliminating all forms of gender discrimination, as well as recognising the right to reconcile one's personal, family, and working life.

We have created and implemented the *Equality Plan*, which includes the measures adopted in the selection and recruitment process, professional classification, remuneration, and promotion (among others), as well as different corporate policies.

- **Full remote working and a flexible 35-hour working week:** we have established a flexible work system based on the 35-hour working week with full pay, which enables the professionals who form part of Plain Concepts to adapt their working hours to their personal circumstances and achieve a balance between their personal, family, and working lives, resulting in increased efficiency and productivity.

In addition to this measure, professionals who can work from home can chose "full remote" working wherever feasible.

All of this is done with the aim of achieving the best possible working environment.

- **Respect for privacy and data protection:** privacy is a very important asset for us. As such, we respect the right to privacy of all the people who form part of Plain Concepts, ensuring the confidential treatment of personal data in accordance with current legislation and applicable laws in the different companies of the Group.

Likewise, we will expressly and unequivocally notify them of the existence of video surveillance, geolocation, monitoring, or other practices that may involve the collection and processing of personal data.

In accordance with the principle of data minimisation, we will only use data that is strictly necessary in relation to the purpose for which it is collected and/or processed.

- **Conflicts of interest:** situations of conflict of interest arise when personal, professional, or financial relationships interfere with the proper exercise of people's professional activity, compromising both the objectivity of decisions made by the person or persons involved and the impartiality of the services provided, and, therefore, the proper functioning of the company.

Plain Concepts has a *Specific Conflict of Interest Management Policy* which sets out a series of guidelines to be followed by all Plain Concepts employees to prevent and avoid the occurrence of such situations as much as possible.

- **Anti-corruption:** we have a zero-tolerance position on corruption, and we aim to be exemplary in preventing and combating all types of corrupt practices. To this end, we have adopted a series of guidelines on gifts and presents, travel and subsistence, relationships with and advantages to third parties, proper record keeping, due diligence, and zero tolerance for all types of corrupt practices, which are set out in the *Anti-Corruption and Anti-Fraud Policy*.

2.- WITH OUR THIRD PARTIES:

Third parties are understood to be all those persons, whether physical or legal, with whom Plain Concepts has a contractual relationship. This is understood to include both for the provision of goods and services to us (suppliers), and for the provision of services by us (clients).

- **Client admission policy:** as part of our commitment to prevent money laundering and terrorist financing, one of the measures adopted is a Client Admission Procedure, which, in addition to preventive control, is a measure to ensure transparency and good governance, providing added value, security, and confidence to our stakeholders, both current and potential.
- **Supplier management:** a process of selection and evaluation of our suppliers is carried out with the aim of choosing the most suitable ones according to objective and impartial criteria. The evaluation process takes into account different aspects, including: the information provided in relation to quality performance, the environment and information security, the suitability of the product supplied or service provided with respect to what was agreed, the timeliness of product deliveries or service provision, the measures adopted with respect to social responsibility towards workers, compliance with the Code of Ethics, etc.
- **Respect and protection of intellectual and industrial property rights:** we understand the importance and great value of intellectual and industrial property rights. That is why we are firmly committed to respecting and protecting the intellectual property rights of our third parties, treating all information related to them confidentially. In the provision of our services, we develop technological solutions, the resulting solution being the property of the client and, therefore, attributing to them all the intellectual and industrial property rights that belong to them.
- **Confidential information and data protection:** we are aware that confidentiality is an essential asset in all companies, so, in all our interactions with third parties, we sign the corresponding Confidentiality Agreements as a safeguard for both their information and our own, where applicable. In most cases, in the provision of our services, we process personal data, signing the corresponding data processing agreement and processing such data diligently, and strictly complying with the provisions of current applicable legislation.

- **Against money laundering, terrorist financing, corruption, and fraud:** we are aware of the importance of tackling this type of illegal practice, which causes serious harm both to individuals and to society. That is why we have a zero-tolerance position towards this type of behaviour, with preventive measures such as the *Anti-Money Laundering and Counter-Terrorism Policy* and an *Anti-Corruption and Anti-Fraud Policy*, as well as a series of internal controls to prevent the occurrence of events that could give rise to this type of behaviour as much as possible.
- **Quality and safety:** we are committed to continuous improvement in the quality, safety, and efficiency of all our products and services in order to achieve maximum excellence. We are committed to the latest technologies and disruptive developments, offering our clients technological solutions that meet their needs with the highest quality and innovation, but always acting in accordance with the best national and international practices to achieve the highest standards, both in terms of security and quality.

As proof of this, we have been awarded various certifications, most notably UNE-EN ISO 9001:2015, which was granted after passing the evaluation of our quality processes and procedures, under the scope of "*Cloud Solutions and Software Design and Development*".

3.- WITH THE PUBLIC ADMINISTRATION:

This group includes all public administrations, including local, national, and international, as well as all authorities and bodies in the geographical areas where we operate and with which a relationship has been or may be established.

All relationships, especially those established with public administrations, are based on complete respect and transparency, and it is forbidden to take any action to obtain favourable treatment from any public representative or official. We have a zero-tolerance position for corrupt practices, regardless of the individual's position within Plain Concepts.

In the *Anti-Corruption Policy*, we set out the prohibited behaviours, which, in the present case, include bribery, influence peddling, and facilitation payments.

4.- WITH SOCIETY AND THE ENVIRONMENT:

- **Sustainability**: we understand that respect and care for the environment is fundamental to the challenge of climate change, so we consider sustainability to be a fundamental pillar in the performance of our daily activities.

Along with carrying out sustainable activity, our commitment also extends to sustainable development, making good and efficient use of current resources to compromise the resources of future generations as little as possible.

In our day-to-day work, we act diligently with the aim of improving and fulfilling the Sustainable Development Goals (17SDGs) set by the United Nations General Assembly. To this end, among other measures, we have introduced the option for workers to opt for full remote working, we have a Wellness platform for all workers, and we encourage recycling in all our offices, the use of public transport to reduce our CO² emissions, as well as the reduction of the use of plastic packaging in all our offices.

In providing services to our clients, we seek the highest quality and innovation with the lowest possible environmental impact, while helping them improve the efficiency of their business, develop it, and reduce its environmental impact through our solutions and developments.

We have an integrated management system certified in environmental matters under the UNE-EN ISO 14001:2015 standard.

- **Value creation:** along with our commitment to the environment and sustainable action, we strive to constantly improve with the aim of creating value, both for the people who are part of Plain Concepts as well as for our clients and third parties. On the path of constant improvement and value creation, we act responsibly, innovating with the aim of increasing the positive impact of our actions and exploring and discovering new methodologies for using technology to provide the most innovative solutions to society, always under the principles of quality, safety, and efficiency.

To achieve a sustainable business, we believe it is essential to interact with the society in which we operate, promoting economic growth and development, integrating its interests, and respecting the environment, always in compliance with legal provisions and ethical obligations.

INTERPRETATION, MONITORING, AND UPDATING

The content of the Code of Ethics is not intended to cover all situations that may arise, but is intended to establish a basic framework that should guide the actions of Plain Concepts' professionals, clients, and suppliers.

If, in any case, persons who are bound by the provisions set out in this document have doubts about the way of acting, principles, or values set out in this document, they should consult management.

The Compliance Body is responsible for monitoring the application of the principles established in this Code of Ethics, as well as the effectiveness of the corporate policies and internal procedures that make it up.

Also, the content of the Code of Ethics will be updated whenever there is a change in the situation, circumstances, or characteristics of the Company, or a change in the applicable legislation, or in cases where it is considered necessary by the Management and the Compliance Body.

DISSEMINATION OF THE POLICY

The Code of Ethics shall be communicated to all persons affected by it and to whom it applies. Such communication and dissemination shall be carried out through the channels set up internally for this purpose.

The Code of Ethics will be available at all times on the corporate intranet and the website.

In the event that the Code of Ethics is updated and/or amended, such modifications shall be communicated as soon as possible so that the persons concerned are aware of the changes made.

ENTRY INTO FORCE

The Code of Ethics comes into force on the day it is published by Plain Concepts and will remain in force until repealed.

Appropriate reviews and updates of its contents shall be carried out at appropriate intervals to ensure its efficiency and effectiveness, as well as to ensure that it complies with the various applicable legal provisions.

The updating of the Code of Ethics in some of its sections does not affect the rest of the articles. Following its approval, the new, amended version will be published as soon as possible in order to inform those affected.