

CODE

ETHICS



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01. MESSAGE FROM THE GOVERNING BODY

At AINDEEP TECHNOLOGY SOLUTIONS S.L, we are fully aware of the importance of inspiring and conducting our activities based on the fundamental principles of regulatory compliance and zero tolerance for any breach of applicable rules and regulations. Alongside this, our commitment to transparency, good governance, and integrity has led us to implement a Compliance Management System (hereinafter, CMS).

The purpose of the CMS is to provide our organization with the policies, procedures, and mechanisms necessary to ensure adherence to the applicable regulations, as well as to uphold the principles that guide our operations.

Within this framework, AINDEEP TECHNOLOGY SOLUTIONS S.L has approved this Code of Conduct, which sets out the principles and guidelines for action that all of us within the company must follow in our day-to-day activities, and which we are also expected to promote among those with whom we interact professionally.

Accordingly, the Code of Conduct defines the standards of behavior that should govern both internal relationships within the company and external relations with clients, suppliers, service providers, and others. It is not only important to achieve our objectives, but also essential that we do so in the right way.

To achieve this, the commitment and integrity of every member of AINDEEP TECHNOLOGY SOLUTIONS S.L are essential. We count on each and every one of you to ensure compliance with the Code of Conduct.

Governing Body of AINDEEP TECHNOLOGY SOLUTIONS S.L

02. INTRODUCTION

At AINDEEP TECHNOLOGY SOLUTIONS S.L, we are a well-established organization in the consulting services sector.

Adhering to ethical principles, applicable laws and regulations in all our areas of activity, as well as internal policies, must form the foundation of every professional decision we make. For this reason, AINDEEP TECHNOLOGY SOLUTIONS S.L has approved the implementation of a Compliance Management System.

The organization has appointed a Compliance Officer, who will be responsible for managing, overseeing, and communicating the implementation of the policies derived from the Compliance Management System, in coordination with, and under the supervision of, the organization's governing body.

This Code of Conduct aims to support our understanding of individual responsibilities and guide decision-making in accordance with the law. However, it does not attempt to cover every possible situation or circumstance we may encounter in the course of our professional duties.

The guidelines set out in this Code of Conduct do not, under any circumstances, replace the provisions of the applicable laws and regulations governing the organization. Nor does this Code substitute any other internal policy of the entity. In fact, all internal policies and procedures must be applied in a coordinated and simultaneous manner.

The Code of Conduct shall be interpreted in accordance with current and applicable legislation and in line with the rest of the organization's internal policies and procedures. In the event of any conflict between the applicable legal framework and the Code of Conduct of AINDEEP TECHNOLOGY SOLUTIONS S.L, the stricter rule or provision shall prevail.

03. SCOPE OF APPLICATION

The Code of Conduct applies to AINDEEP TECHNOLOGY SOLUTIONS S.L and is mandatory for all professional members, volunteers, members of the governing body, management, and employees—regardless of their role, hierarchical level, rank, position, seniority, type of contract, or geographic location where they perform their work.

All members of the organization are expected to read the Code of Conduct carefully, keep it accessible, be familiar with its content, and act in accordance with its guidelines.

Furthermore, the principles, values, and behavioral standards set out in this Code of Conduct may also be extended to, and shared with, all individuals and legal entities with whom we maintain professional and/or commercial relationships—such as clients, service providers, suppliers, collaborators, advisors, or other stakeholders—through the Third Party Code of Conduct available within the organization.

04. PRINCIPLES OF THE CODE OF ETHICS

The AINDEEP TECHNOLOGY SOLUTIONS S.L Code of Conduct, which will govern the behavior of all individuals within the organization, is based on the following ethical principles and values:



Commitment to and respect
for applicable laws and
regulations



Respect for human rights



Good faith and honesty



Commitment to the
confidentiality of personal data



Commitment to obligations
arising from Information
Society Services and E-
Commerce regulations



Respect and equal treatment



Zero tolerance for
corruption and bribery



Occupational risk prevention



Compliance with tax and Social Security
obligations



Transparency in financial and
accounting data



Commitment to and respect for the
environment



Prevention of conflicts of interest

05. GUIDELINES FOR CONDUCT

Our activities must be carried out in an environment of trust with all our users, delivering the appropriate level of quality and meeting the expectations they place in us. For this reason, we require professional conduct in line with the principles and rules set out in this Code of Conduct, which are outlined below:

Commitment to Applicable Laws and Regulations

Every compliance management system must be grounded in full adherence to applicable laws and regulations. Our social responsibility includes observing and complying with the law in all actions and decisions we take.

- We carry out our activities in accordance with the applicable legal framework, avoiding any conduct, practice, or behavior that could violate the law or be considered unethical or illegal.
- We respect, protect, and promote the existing provisions related to the protection of human rights.
- We consult with our legal advisors to ensure our operations are conducted in compliance with applicable laws and regulations, and we implement their recommendations accordingly.

What we expect from members of our organization:

- To comply with all laws and regulations applicable to our activities.
- To follow the principles and behavioral guidelines established in this Code of Conduct.
- Do not assist third parties in violating the law, nor engage in any conduct that undermines respect for the principle of legality.

Commitment to Transparency, Honesty, and Integrity:

User satisfaction is the primary objective of our activities, which is why we foster relationships of trust with the people we interact with.

- We are committed to working ethically to fully meet quality standards.
- We do not allow the formalization of contracts without the proper authorization of the relevant parties.
- Organizational decisions are based solely on excellence and quality.
- We are committed to the continuous improvement of the quality of our services and/or products.
- We listen to user suggestions and feedback by establishing the necessary channels for communication.

What we expect from members of our organization:

- To be transparent and objective in the performance of their duties.
- To respect the conditions agreed upon with our users, avoiding unjustified price increases, delivery delays, or any other improper modifications.
- To refrain from falsifying accounting records through false, misleading, incomplete, inaccurate, or fabricated entries.

Commitment to Preventing Sexual and Workplace Harassment:

An inclusive, respectful, dignified, and violence-free workplace—free from any form of physical, sexual, psychological, or workplace harassment—is essential.

- We treat colleagues, supervisors, subordinates, and third parties with whom we interact in a respectful, fair, and professional manner.
- We maintain zero tolerance for any form of workplace or sexual harassment.
- We maintain zero tolerance for derogatory or degrading comments and jokes.
- We strongly condemn any act or behavior involving gender-based discrimination.

What we expect from members of our organization:

- To base our professional relationships on respect, fairness, support, and trust, and to treat one another in a respectful and equitable manner.
- To show respect for all individuals, regardless of their gender.
- To not tolerate any form of sexual or workplace harassment, including physical, psychological, or verbal abuse.
- To refrain from any behavior that could be considered offensive, intimidating, insulting, or malicious.
- To report any instances of sexual or workplace harassment in our environment.

Commitment to Occupational Health and Safety:

Ensuring workers' rights and promoting a safe and healthy work environment are essential to the development of our activities.

- We are committed to providing a safe and healthy environment for all professional members throughout the workday.
- We work to prevent hazardous situations that may pose a risk to the physical integrity and/or health of our employees.
- We uphold workers' rights to strike and freedom of association.
- We comply with the obligation to monitor and record working hours.
- We ensure that job offers are clear and accurately reflect the actual role.

What we expect from members of our organization:

- To report any potential health or safety deficiencies so they can be immediately addressed.
- To refrain from working under the influence of alcohol or drugs before or during working hours. In the case of medications that may impair workplace safety, consult your physician.
- To promote, respect, and comply with health and safety regulations in the workplace. Take care of your own safety and that of your colleagues.

Commitment to Corporate Image and Reputation:

The organization's image and reputation are essential assets for maintaining and building trust with our users. All members of the organization must actively protect and uphold the organization's image and reputation in all activities and conduct.

- We are committed to accurate, professional, truthful, and respectful communication, grounded in transparency and objectivity.
- We act with integrity and honesty, in accordance with our organizational values, on websites, blogs, or social media platforms that may be associated with the organization.
- Only authorized individuals are permitted to make statements or publish content on behalf of the organization.

What we expect from members of our organization:

- To safeguard the image and reputation of the organization.
- To use social media with caution and common sense, ensuring our image and reputation are not harmed.
- To speak on behalf of the organization in personal communications or presentations only when properly authorized to do so.
- To maintain appropriate behavior, especially when identified as an employee of the organization.
- To use the corporate email account responsibly, if one is assigned.
- To use logos and corporate materials only when properly authorized to do so.

Commitment to Disclosing Potential Conflicts of Interest:

A conflict of interest arises when our personal interests may diverge from those of the organization. The organization may be negatively affected if its professional members prioritize personal interests over those of the company.

- We respect the personal lives and interests of all our colleagues.
- We establish clear guidelines for action in cases of conflict of interest.
- We seek solutions to resolve conflicts of interest.
- We make decisions based on objective criteria, free from the influence of personal interests or relationships.

What we expect from members of our organization:

- To make business decisions in the best interest of the organization.
- Not to engage in activities that may directly or indirectly harm the organization's interests or that compete—or could potentially compete—with the organization.
- Not to use the organization's assets for personal gain or for the benefit of individuals outside the organization.
- Not to use one's position within the organization to obtain personal advantages.
- Not to influence or participate in decisions or negotiations involving third parties with whom one has a personal relationship or any interest other than that of the organization.
- In the event of a real or potential conflict of interest, we must inform our immediate supervisor so that appropriate preventive measures can be taken, and we must refrain from participating in the related activity or decision.

Commitment to Accounting, Tax, and Fiscal Obligations:

The accounting, tax, and fiscal information of our organization must be accurate in order to maintain the trust of all our stakeholders. Therefore, we aim to adopt all necessary policies to prevent any irregularities in this regard.

- We are committed to full compliance with current regulations related to tax, accounting, fiscal, and financial matters, always adhering to the applicable procedures and obligations.
- We prepare and maintain a system of books, accounts, and records that accurately reflect the organization's true financial position.
- We are committed to transparency and accuracy in our accounting practices.
- We limit cash payments in accordance with legal requirements.
- We adopt accounting processes based on generally accepted reporting standards.
- We ensure that accounting documentation is not deleted or destroyed.

What we expect from members of our organization:

- To conduct our activities in a manner that ensures the organization meets its tax obligations properly, avoiding tax evasion or fraud to the detriment of the competent tax authorities and/or Social Security system.
- To enter financial information into the organization's systems in a complete, clear, and accurate manner, so that it reflects, as of the corresponding date, the organization's rights and obligations in accordance with applicable regulations.
- To consult with a supervisor or the relevant department in case of any doubts regarding the correct recording of accounting data.

Commitments to Combat Corruption, Bribery, and Influence Peddling:

Corruption is a serious issue in both private and public professional and business activities, as it leads to arbitrary decision-making, distorts competition, hinders innovation and progress, and harms society as a whole.

- We do not tolerate corruption in any of its forms.
- We do not grant arbitrary or unjustified benefits to third parties in order to obtain any kind of advantage or preferential treatment.
- We maintain clear, honest, sincere, and transparent relationships with public administrations and their members.
- We cooperate transparently with the relevant public authorities in response to any request and collaborate with inspections or investigations that may arise.

What we expect from members of our organization:

- To document expenses incurred on behalf of the organization with proper invoices or payment receipts, and to comply with deadlines for submitting such documentation.
- Not to accept or make payments to public officials and/or authorities for the purpose of expediting administrative procedures or processes.
- Not to finance or show support—directly or indirectly—for any political party, its representatives, or candidates.

- Not to use donations to disguise improper payments.
- To report to a supervisor or the relevant department any behavior that may indicate a potential bribery situation.
- Not to make payments to expedite administrative processes or to obtain permits, licenses, authorizations, or similar approvals.
- Not to accept gifts, gratuities, or hospitality that could affect our objectivity or influence a commercial, professional, or administrative relationship—except in cases where the value is insignificant.
- Never, under any circumstances, to accept cash, checks, or vouchers.
- Not to offer—either directly or indirectly—gifts, services, or any other kind of favor to clients or any person or entity with whom the organization has or may have a relationship, for the purpose of improperly influencing that relationship.
- In case of doubt about giving or receiving gifts, to inform our immediate supervisor so the situation can be assessed and the most appropriate decision can be made.

Commitment to the Privacy of Individuals:

All individuals who engage with our organization place their trust in us when sharing their personal information. We ensure the integrity, availability, and confidentiality of personal data subject to processing.

- We are fully committed to complying with current regulations on personal data protection, adhering to all applicable procedures and obligations.
- We promote the signing of confidentiality agreements by members of the organization, thereby reinforcing the duty to maintain secrecy and confidentiality of data.

What we expect from members of our organization:

- To handle personal data diligently and in good faith, in accordance with applicable standards, including after the professional relationship with the organization has ended.
- Not to disclose personal data to anyone outside the organization without proper consent, except when required to do so in order to fulfill professional obligations or in response to a legal mandate or request from a competent authority.
- To use personal data accessed in the course of our duties strictly and exclusively for the performance of our responsibilities at AINDEEP TECHNOLOGY SOLUTIONS S.L, and not for any other purpose or in any other manner.
- To report any potential data breaches or third-party rights requests through the official channels established by AINDEEP TECHNOLOGY SOLUTIONS S.L.
- Not to access third-party IT systems without prior and express authorization from the system owner.
- Not to use devices for eavesdropping, telecommunications interception, recording, or reproduction of sound or images when the intent is to covertly obtain information without legal authorization.
- To participate in any training courses provided on personal data protection.

Commitment to Information Assets and IT Resources:

Information assets—particularly IT resources—are an essential part of our professional and business operations. They are critical to the development of our activities and the achievement of our objectives. Misuse of these resources can have serious consequences for our organization and for third parties with whom we interact.

- We promote a culture of respect for all information assets among members of the organization.
- We provide email as a tool to support the performance of assigned duties.
- We restrict access to certain websites that, due to their content, may pose a risk to the system and therefore must not be accessed.
- IT equipment is provided to users in proper working condition and fully operational.
- All users access IT equipment using authentication mechanisms that verify their identity.
- We authorize remote access, when necessary, so that members of the organization can access data via communication networks, ensuring that appropriate technical and organizational measures are applied.

- We may access content derived from the use of information assets and IT resources solely for the purpose of monitoring compliance with labor or statutory obligations and to ensure the integrity of devices and systems (e.g., virus detection). Under no circumstances will indiscriminate access be conducted, and every effort will be made to avoid infringing upon the privacy of any member of the organization. Monitoring will never be used as a means of control for unrelated purposes.

What we expect from members of our organization:

- To use information assets and IT resources responsibly, exclusively for the performance of professional duties. Limited personal use is permitted, provided it is moderate and does not interfere with daily work activities.
- To follow the organization's guidelines regarding IT security.
- To request authorization from a direct supervisor before installing any specific applications required to carry out work-related tasks.
- Not to install, use, or distribute software or files that could compromise system security, make unauthorized copies, or perform actions that could introduce viruses into the system.
- To use only external storage devices authorized by the organization.
- To access the organization's information systems remotely solely for work-related purposes.
- To use company devices outside the workplace responsibly.
- To immediately report the loss of any portable device to the organization.

- To report any damage, malfunction, or inappropriate content upon receiving the equipment, in order to resolve the issue promptly.
- To report any misuse of information assets and IT resources, if detected.

Commitment to Regulations on Information Society Services and E-Commerce:

The digital industry—particularly the digital advertising sector—plays a fundamental role in society. It is essential to earn and maintain the trust of our users and ensure they enjoy adequate guarantees when using the available electronic channels.

- We are committed to complying with the regulations related to Information Society Services and E-Commerce.

What we expect from members of our organization:

- To avoid any actions that could encourage, facilitate, or promote non-compliance with the Law on Information Society Services and E-Commerce.
- To report to the organization any potential regulatory breaches or security incidents detected on the website.
- To participate in any training courses provided on Information Society Services and E-Commerce.

Commitment to Intellectual and Industrial Property:

Respect for intellectual and industrial property rights is a demonstration of appreciation for the effort and work of both our own organization and third parties.

- We respect the intellectual and industrial property rights of our competitors, business partners, and third parties.
- We are committed to upholding the rights that any individual or organization may hold over software programs, patents, designs, trademarks, utility models, domain names, software and reproduction rights, photographs, videos, audio files, texts, drawings, blueprints, source code, etc.
- We do not share lists or links to copyrighted works without the consent of the rights holders.
- We do not develop products and/or services that could cause confusion in the market or be mistaken for other brands.
- We obtain the necessary authorizations and/or licenses from intellectual or industrial property rights holders for the use, promotion, and commercialization of brands, trade names, utility models, and patents that are not owned by us.
- We use software and computer programs in accordance with licensing agreements and do not install unauthorized software copies.

What we expect from members of our organization:

- To maintain the confidentiality of information accessed in the course of their work with the organization.
- Not to disclose information to unauthorized individuals.
- To exercise particular care with technical information, patents, and business and/or trade secrets.
- To respect copyright, trademarks, and intellectual and industrial property rights for any content viewed or obtained via the internet while using the organization's IT or network resources.

- Not to download executable software from the internet unless it has been previously approved by the organization, nor to use or distribute any other content protected by copyright without the appropriate usage and/or distribution licenses.
- Not to reproduce, distribute, publicly communicate, transform, transfer, or make the organization's databases available to the public.

Commitment to the Environment and Natural Resources:

Respect for and protection of the environment are vitally important for the well-being and development of our communities and surroundings.

- We maintain order and cleanliness in our facilities.
- We are committed to reducing and properly managing the waste generated by our activities.
- We actively promote and implement measures for the optimal and responsible consumption of electricity, water, fuel, and other natural resources.
- We are committed to reducing and correctly managing any waste and emissions resulting from our operations.
- We hold all the necessary certificates and/or permits for the circulation of company vehicles.
- Whenever possible, we use environmentally friendly materials and products.

What we expect from members of our organization:

- To follow the organization's recommendations and procedures aimed at reducing the environmental impact of our activities.
- To use the organization's recycling systems appropriately.
- To consume water, electricity, and other resources responsibly.
- To contribute to the proper maintenance of the facilities.

Commitment to Our Partners and Users:

Our partners and users are a fundamental part of our operations. Partners are essential to delivering our services with excellence and achieving our objectives. Likewise, our relationships with users are based on understanding and meeting their needs.

- We establish efficient, transparent, and lawful relationships with third parties, ensuring that they comply with the required legal, ethical, and quality standards.
- We operate in the market in accordance with the principles of free competition and equal opportunity, rejecting any conduct aimed at obtaining unfair or illegitimate advantages over users, suppliers, competitors, or other market players.
- We honor the commitments we make.

- We ensure objectivity and transparency in the selection of partners.
- We establish relationships based on mutual trust and respect.
- We document all agreements and transactions.
- We verify that invoices and amounts charged correspond to the actual price of the products/services provided.
- We strive to be fair and honest with third parties.
- We make every effort to understand and meet our users' needs with a high standard of excellence.
- We do not make promises we cannot keep or for which we lack the necessary experience and expertise.
- We record expenses and amounts accurately and honestly.

What we expect from members of our organization:

- To conduct relationships with third parties within a framework of professionalism, transparency, and legality.
- To treat third parties with complete respect.
- To fulfill all commitments made to third parties.
- To foster good relationships, cooperation, and cordiality with partners and collaborators.

- Not to make misleading statements about our competitors or about the qualities or characteristics of their products and services.
- Not to give in to pressure to violate the regulations applicable to our organization.

Commitment to the Organization's Professional Team:

The organization's staff is, without a doubt, one of our most valuable assets. Ensuring both the labor and personal rights of our professional members, as well as fostering relationships based on respect, collaboration, and professionalism, is a fundamental principle of our entity.

- We are committed to maintaining a respectful, supportive, and appropriate work environment.
- We are committed to offering a friendly and approachable atmosphere to all our professional members.
- We firmly work to prevent any form of discrimination based on gender, ideology, religion, sexual orientation, illness, and/or disability within the organization.

What we expect from members of our organization:

- To show and demand respect in all work relationships.
- Not to discriminate or allow discrimination against others based on race, gender, ideology, nationality, religion, age, illness, political or union affiliation, or any other personal or social condition.

- To avoid any form of harassment, violence, or sexual or verbal abuse.
- To avoid any behavior that creates an intimidating, hostile, humiliating, or offensive work environment.
- To avoid any form of harassment or “mobbing,” whether between peers or from hierarchical superiors.
- To promote collaborative and team-based work by sharing our experience, knowledge, skills, and talent with colleagues.

06. ETHICS CHANNEL

AINDEEP TECHNOLOGY SOLUTIONS S.L establishes the obligation to promptly report to the organization any known situations or facts related to violations, non-compliance, or behaviors that go against the Code of Conduct.

For this reason, the organization has implemented an Ethics Channel, an effective and trustworthy mechanism available to all professional members of the organization as well as third parties with whom the organization interacts, allowing them to:

- Report potential violations of the Code of Conduct, and/or any internal regulations, policies, and procedures of the organization, as well as any breaches of the principles and values they embody, or of the laws and regulations applicable to the organization.
- Report potential incidents and breaches of data security.
- Forward data protection rights requests received from third parties.

Accordingly, AINDEEP TECHNOLOGY SOLUTIONS S.L, through its Ethics Channel, has established the following communication channels:

- Specific forms available to interested parties, which, once completed, may be sent via the designated email address to the attention of the Compliance Officer.
- Report form for indications or suspicions of non-compliance.
- Report form for security breaches.
- Form for exercising data protection rights.
- Designated email address: javier.rodriguez@aindeep.com

Likewise, if an individual wishes to report an indication or suspicion of non-compliance anonymously, they may do so through the following channels established by the organization:

- An Ethics or Whistleblower Mailbox, where the communication can be physically deposited.
- By postal mail, addressed to the Compliance Officer, sent to the organization’s address:
- SAN VICENTE 8, EDIFICIO ALBIA, 6th Floor, Office 8, 48001 BILBAO (BIZKAIA).

In these cases, it is not necessary to use the standard reporting templates, provided the communication includes at least the following information: the date of submission and the facts being reported, including details of the person(s) involved, the date of the events, and a description of the situation being reported.

The Ethics Channel is not intended for handling personal grievances that affect only the reporting individual—such as interpersonal conflicts between the complainant and other members of the organization—or for general doubts, complaints, or questions about one’s employment situation. These matters must be addressed through the appropriate alternative channels established for that purpose.

The aforementioned channels may also be used to raise questions, request clarification, or express concerns regarding the Code of Conduct and the operation of the Ethics Channel.

AINDEEP TECHNOLOGY SOLUTIONS S.L guarantees the confidentiality of individuals who use the Ethics Channel, and ensures the processing of all personal data involved in these procedures is carried out in accordance with the applicable data protection laws and regulations.

In addition, any form of retaliation is strictly prohibited against individuals who report concerns in good faith and based on reasonable indications.

The Compliance Officer of AINDEEP TECHNOLOGY SOLUTIONS S.L is responsible for managing the communications received through the Ethics Channel.

Reports related to indications or suspicions of non-compliance will be handled in accordance with the Ethics Channel Operating Protocol.

Any potential data breaches or security incidents will be managed in line with the Data Breach Management Procedure.

Finally, if the communication concerns the exercise of data subject rights, it will be managed according to the corresponding Procedure for Handling Data Subject Requests.

AINDEEP TECHNOLOGY SOLUTIONS S.L makes all of these protocols and procedures available to interested parties.

How can we know if a behavior, action, or decision goes against the Code of Conduct?

We should ask ourselves the following questions:

- Is it legal? Does it violate any law? Is it contrary to the values or principles of the organization?
- If my behavior were made public, would it be considered unprofessional or inappropriate?
- Would I be comfortable reading about my behavior in the media or on social networks?

If the answer to any of these questions is NO, we should refrain from engaging in that behavior.

Additionally, if you have any doubts about whether an action aligns with the Code of Conduct, you should consult your supervisors, the Compliance Officer, or raise your question through the Ethics Channel.

07. DISCIPLINARY AND SANCTIONS REGIME

Violations or non-compliance with the Code of Conduct, as well as with any other procedure, protocol, or internal or external regulation of the organization, may be subject to the application of disciplinary measures, without prejudice to any judicial or administrative proceedings and sanctions that may also apply.

For this reason, within the framework of its Compliance Management System, AINDEEP TECHNOLOGY SOLUTIONS S.L has established a Disciplinary System (see the section Disciplinary System in the document Measures for Regulatory Compliance), which aims to sanction breaches of the internal regulations, procedures, and policies implemented through the Compliance Management System—including this Code of Conduct.

In particular, the following behaviors will lead to the application of the Disciplinary System:

- Failure to follow the Compliance Management System (CMS), including its measures, policies, and procedures, or failure to adhere to the principles of ethics, integrity, legality, transparency, or this Code of Conduct.
- Failure to report, via the Ethics Channel, any actual or potential violations of the CMS and/or applicable laws.
- Taking retaliatory or punitive action against a person who has submitted a report through the Ethics Channel.
- Submitting a report through the Ethics Channel with knowledge of its falsity or with reckless disregard for the truth.
- Lack of cooperation in the investigation of incidents reported through the Ethics Channel.
- Conduct that contributes to the concealment or obstruction of violations related to the CMS, as well as any criminal behavior linked to the organization's professional activity.
- Data protection violations connected to the organization's professional activities.

Furthermore, no member of AINDEEP TECHNOLOGY SOLUTIONS S.L may engage in conduct that violates the Code of Conduct or applicable laws, claiming ignorance of their content or acting on the orders of a third party, colleague, or hierarchical superior.

No one within the organization is authorized to request or instruct any person related to the organization to commit an illegal act or any action that contravenes this Code of Conduct.

Likewise, failure to read or sign the Code of Conduct does not exempt professional members and/or volunteers of the organization from complying with it.

The Disciplinary System of the Compliance Management System does not replace the disciplinary regime established in the applicable Collective Bargaining Agreement, the Workers' Statute, or other specific applicable regulations. Rather, it complements them with the aim of promoting the prevention of unlawful conduct within the organization by its professional members.

The procedure for imposing the appropriate sanction will be governed by the provisions of the Disciplinary System of the Compliance Management System (see the section Disciplinary System in the document Measures for Regulatory Compliance), the Workers' Statute, the applicable Collective Bargaining Agreement, and any other specific regulations applicable to the different groups.

08. DATA PROTECTION

In accordance with the applicable personal data protection regulations, we inform you that your data will be incorporated into the data processing system owned by AINDEEP TECHNOLOGY SOLUTIONS S.L, with Tax ID B95987103 and registered office at SAN VICENTE 8, EDIFICIO ALBIA, 6th Floor, Office 8, 48001 BILBAO (BIZKAIA). Below, we outline the purposes of the processing, the data retention periods, and the corresponding legal bases.

- **Purpose:** Management and processing of the obligations and duties arising from compliance with the regulations to which the entity is subject.
- **Retention Period:** Retention of copies of documents until the statute of limitations for potential liability claims has expired.

- **Legal Basis:** Compliance with a legal obligation.
- **Disclosures:** Your data may be disclosed, when necessary, to public bodies and/or authorities with jurisdiction in the matter, for the purpose of complying with the obligations established under applicable regulations. Furthermore, you are informed that the legal basis for such disclosure is compliance with a legal obligation.

- **Purpose:** Recording the start, break, and end times of the employee's work activity, access control to the facilities, and verification of their identity upon entry.
- **Retention Period:** The records will be retained for four years, in compliance with the Workers' Statute Law.

- **Legal Basis:** Compliance with a legal obligation.

- **Disclosures:** Your data may be disclosed, when necessary, to the Labour and Social Security Inspectorate for the purpose of complying with the obligations established under applicable regulations. Furthermore, you are informed that the legal basis for such disclosure is compliance with a legal obligation.

- **Purpose:** Collection, recording, and processing of candidate data for recruitment purposes, as well as for the management, analysis, and archiving of candidates' résumés.

- **Retention Period:** 1 year.

- **Legal Basis:** Legitimate interest.

- **Purpose:** Regulation of remote work conditions.

- **Retention Period:** 10 years, in compliance with Organic Law 7/2012 of December 27.

- **Legal Basis:** Compliance with a legal obligation.

- **Disclosures:** Your data may be disclosed, when necessary, to the Employment Office and to the legal representatives, if applicable, for the purpose of verifying the compliance of remote work arrangements with current legislation. The disclosure will exclude any data that may affect personal privacy. Furthermore, you are informed that the legal basis for such disclosure is compliance with a legal obligation.


- **Purpose:** Preparation of employment contracts and payslips for employees, processing of personnel files, settlement of Social Security contributions, coordination with Mutual Insurance Companies and relevant Authorities, withholding and payment on account of personal income tax (IRPF) for employees and professionals, and any other activity related to personnel management.

- **Retention Period:** 10 years, in compliance with Organic Law 7/2012 of December 27. The financial data related to this processing activity will be retained in accordance with the provisions of Tax Law.

- **Legal Basis:** Performance of the contract.

- **Disclosures:** Your data may be disclosed, when necessary, to Social Security authorities, insurance companies, mutual insurance entities, banks, and savings institutions for the purpose of complying with the Social Security, tax, and fiscal obligations established under applicable regulations. Furthermore, you are informed that the legal basis for such disclosure is compliance with a legal obligation.

For all relevant purposes, it is hereby informed that AINDEEP TECHNOLOGY SOLUTIONS S.L will process personal data in a lawful, fair, transparent, adequate, relevant, limited, accurate, and up-to-date manner. Therefore, AINDEEP TECHNOLOGY SOLUTIONS S.L undertakes to adopt all reasonable measures to ensure that such data are erased or rectified without delay when they are inaccurate.



In accordance with the rights granted to you under the applicable data protection regulations, you may exercise your rights of access, rectification, restriction of processing, erasure ("right to be forgotten"), data portability, and objection to the processing of your personal data, as well as withdraw the consent you may have previously given, by sending your request to the following postal address: SAN VICENTE 8, EDIFICIO ALBIA, 6th Floor, Office 8, 48001 BILBAO (BIZKAIA) or via email to: javier.rodriguez@aindeep.com.

You may also contact the relevant Supervisory Authority to lodge any complaint you deem appropriate.

09. APPROVAL, ENTRY INTO FORCE AND REVIEW OF THE CODE

This Code of Conduct shall enter into force upon its approval by the governing body of the Compliance Management System and shall become binding for all recipients upon its ratification and/or signature. It shall remain in effect until it is updated, revised, or repealed.

Likewise, the Code of Conduct will be kept up to date at all times and will be reviewed whenever relevant or substantial changes occur in the activities carried out by AINDEEP TECHNOLOGY SOLUTIONS S.L that may impact compliance with the regulations applicable to the organization.

10. CODE OF ETHICS: CORPORATE ETHICAL VALUES AND PRINCIPLES

1. Commitment to and Respect for Applicable Laws and Regulations

Applicable laws and regulations must be respected and complied with at all times throughout the course of our activities. No relationship or business activity will be established with any individual or entity that is linked to or promotes unlawful commercial or professional practices.

2. Respect for Human Rights

The organization shall contribute to the respect, protection, and promotion of human rights in all its activities, firmly condemning any form of forced labor or child labor.

3. Good Faith and Honesty

Professional and commercial relationships shall be established based on clarity, objectivity, seriousness, and honesty, avoiding any conduct that is illegal, unethical, or fraudulent.

4. Respect for and Commitment to the Confidentiality of Personal Data

Confidentiality of personal data accessed in the course of our professional activity must be maintained at all times, even after such activity has ended. It is essential to implement appropriate security measures to protect confidential or personal data, both our own and that of third parties.

5. Respect and Equal Treatment

Relationships based on respect, participation, fairness, and collaboration shall be promoted, fostering a respectful work environment to achieve a positive workplace climate. No form of harassment, abuse, intimidation, disrespect, or lack of consideration will be tolerated within the organization. Discrimination of any kind—whether based on gender, age, religion, nationality, or any other legally protected characteristic—will not be permitted.

6. Anti-Corruption and Anti-Bribery Policy

No form of corruption, bribery, or influence peddling will be accepted in the conduct of professional activities, whether in dealings with public authorities or in the private sector. Gifts and gratuities to or from partners and collaborators are strictly prohibited under any circumstances, except for customary business or courtesy practices of symbolic value.

7. Occupational Risk Prevention

All applicable occupational risk prevention laws and regulations will be complied with at all times.

8. Compliance with Tax and Social Security Obligations

Any unlawful practice aimed at the illegal evasion of tax payments to the relevant Tax Authorities or Social Security system will be strictly avoided.

9. Transparency in Financial and Accounting Data

Economic, financial, and asset-related information must be accurately reflected in accordance with generally accepted accounting principles and the applicable international financial reporting standards.

10. Commitment to and Respect for the Environment

A responsible attitude toward the environment shall be ensured, along with a commitment to comply with environmental legislation and to use resources rationally. For this reason, we avoid engaging in any actions that may harm or degrade the environment.

11. Conflict of Interest

Every effort will be made to ensure that all decisions are based on the best interests of the organization, not on personal interests. Our decisions will be guided by professional criteria rather than personal gain. In the event of a conflict of interest, it must be reported to the organization.

12. Supervision

To ensure full compliance with this Code of Ethics, it must be shared with and known by the entire organization, and its observance must be verifiable whenever required.