



Code of Conduct



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Article 1. Scope of this Code

This document establishes standards for ethical behavior, through action principles that Maths for More, S.L. and its subsidiary Design Science, Inc. (hereinafter, Wiris) should apply in all aspects of their activity. The aim is to instill a culture of compliance among their members through the promotion of good practices, principles, and values. Thus, any policy or internal procedure that is developed will be interpreted in line with the spirit of this Code of Conduct.

The Code of Conduct also meets the need for crime prevention in the area of the criminal liability of legal persons. Nevertheless, it does not replace that established in other internal policies that have been or will be implemented, as it aims to provide a set of principles and rules that inspire and reflect the spirit of the organization. These are guidelines and policies that should govern the ethical and responsible conduct of all the members and collaborators of the organization in the execution of their activity, especially the network of distributors of our products.

Regulatory compliance should not be limited solely to abiding by the law. Ethical behavior is the basis of all of the organization's decisions and actions, so that they can be carried out with integrity. This integrity will also be demanded from third parties linked to the organization, ensuring that there is a clean and transparent relationship with them.

Therefore, the success of this project depends on everyone. That is why this Code and the policies through which it is implemented must be known, understood, and respected by everyone associated with Wiris, whatever their commercial or work relationship may be.

The behaviors included in this Code do not intend to encompass all situations and circumstances that the members of the organization may encounter. Rather, they provide some general guidelines for behavior that will instruct them on how to act as they carry out their professional activity.

This Code of Conduct is monitored by a Compliance Committee designated for this purpose. This body shall supervise, control, and try to prevent behaviors that are criminal and contravene the ethical and moral standards governing the organization. It will also resolve any doubts that may arise in the application of the rules in this Code.

Article 2. Subjective Sphere

All members of Wiris must abide by this Code, independently of their hierarchical position or geographical location. It covers members of the administrative bodies, partners, managers,



employees, and collaborators in general, whether this be due to work, commercial, training, conventional, or other types of contracts.

In addition, the members that act as representatives of Wiris in commercial companies, associations, foundations, or other entities shall observe this Code in the exercise of such activity and shall promote the application of its values, policies, and rules of conduct.

This Code extends to all investees or entities in which Wiris or its investee companies have effective control or hold positions in the administrative and governing bodies. It also applies to all physical or legal persons related to the organization, such as suppliers, clients, distributors, the media, subcontracted companies or other companies. They are expected to comply with these principles and define themselves as people or companies with ethical values.

Article 3. Principles and Values

This Code of Conduct is based on the following principles and values:

1. Integrity

Integrity in business means that high ethical standards are applied in all of the activities Wiris carries out, work is done with honesty, trust is built with coherent and unwavering conduct, and the organization's good reputation is protected at all times.

Legal regulations vary over time, and this is why it is necessary to constantly reevaluate the conduct expected in business. Adapting to the criteria of integrity is essential for the success of Wiris, and every member and collaborator should contribute to this. The organization works intensely so its members have the information, instructions, guidance, and support they need to comply with the business integrity rules.

2. Transparency

Conveying transparency is an excellent way to achieve an environment of trust, veracity, and security. Transparency should be a central focus that governs the culture of the organization.

The relationships between Wiris and its members, clients, collaborators, suppliers, competitors, the media, and the Public Administrations, among others, will be subject to the principles of cooperation and transparency.

Wiris will provide true, sufficient, useful, and consistent information regarding its aims, activities, and projects. Transparency in information is a basic principle that should govern the actions of all of the members of the organization.



Wiris firmly condemns practices that may be considered irregular in its relationships with collaborators, suppliers, clients, public employees, etc.

3. Regulatory Compliance

Wiris undertakes to act in accordance with current regulations at all times. In addition, all of the members and collaborators of the organization are committed to the internal policies and procedures. Its partners and managers have the role of ensuring awareness of these obligations and internal protocols among the members and collaborators, making sure they are strictly complied with. The conduct of its members and collaborators shall be in line with the spirit and text of this Code.

4. Privacy and Confidentiality

Wiris respects and guarantees compliance with its obligation to protect the personal data of all its members, as well as that of every third party it maintains a relationship with. Thus, it undertakes to not disclose personal data, except with express consent and in cases where this is legally required or to comply with legal or administrative resolutions. It is committed to adopting the measures necessary to ensure that the information is protected and stored in a safe place, whether this be in a physical or electronic format, against any internal or external risk of unauthorized access, tampering, or destruction, whether intentional or accidental.

The non-public information that is the property of Wiris is considered private and confidential. Therefore, all of the members of the organization are under the obligation to protect the legal, technical, commercial, and financial information thereof, as well as the personal data of third parties available to the members and collaborators, accepting the commitment to maintain the information to which they have access confidential, and to prevent its improper use.

In case the work or professional relationship ends, the member or collaborator shall return all the confidential information they have, including documents and media or storage devices, as well as the information stored on their computer terminal, cell phone, or any other form of media.

All obligations as regards confidentiality and the processing of personal data will continue after the work or professional relationship has ended.

5. Independence

Independence constitutes a basic quality principle for business activity. Thus, all of the members of Wiris will abstain from participating in matters in which the personal interests or interests of associated persons are directly or indirectly affected. In the case of a conflict



of interest, the parties shall proceed in accordance with the provisions of article 7 of this Code.

6. Professionalism and Technical Rigor

The members of Wiris shall apply objective professional criteria in all of their actions, with the diligence and quality necessary to ensure business excellence. Technical quality, professionalism, rigor, and excellence are the qualities that the members of Wiris should possess to carry out their activities in the most productive, competitive, and sustainable manner.

7. Fair Competition

Wiris shall ensure that competitors are respected, complying with the laws on competition and consumer rights. Collaborators and members of the organization shall avoid disloyal actions such as the abuse of confidential information, collusive price-fixing agreements, market sharing agreements, participating in monopolies, or abusing a dominant position, as well as any other behavior that jeopardizes free and healthy competition.

8. Commitment to Fundamental Rights

Wiris expresses its commitment to and involvement with fundamental rights, such as the rights pertaining to freedom of opinion, association, speech, privacy, images, confidentiality of communications, dignity, etc. These principles are applied in every aspect of the work relationship, from hiring, allocation of tasks and assignments, promotion, compensation, and disciplinary measures, up to the termination of the contract.

9. Equal Opportunities

Wiris promotes justice and equal conditions and treatment among people, without distinction with regard to gender identity, in access to employment, training, compensation, promotions and transfers, and other work conditions.

One of Wiris' underpinning values is the talent and professionalism of its collaborators. For this reason, it hires staff based on their training, experience, and personal merits.

10. Non-discrimination

Wiris vehemently rejects discrimination based on the race, nationality, age, gender identity, civil status, sexual orientation, financial situation, ideology, public opinions, religion, or any other personal, physical, or social condition of its members, aiming for equal opportunity among them. Wiris rejects any manifestation of violence, physical, sexual, psychological, moral, or other kind of harassment that create an intimidating or offensive environment for



the personal rights of their collaborators, and it adopts the measures necessary to prevent behaviors of this nature or stop them once detected.

11. Political and Religious Neutrality

Wiris does not identify with any ideology or political tendency. Thus, without prejudice to the respect for freedom of speech and ideological and religious freedom, any behavior or practice that links or may link Wiris to a specific political or religious trend shall be rejected. When the members or collaborators have an association with, membership of, or collaboration with political parties or other kinds of entities, institutions, public associations, or religious institutions, this shall be done in such a way that it is clear that this is personal in nature, avoiding any association with Wiris.

12. Work-life Balance

Wiris respects the personal and family life of its collaborators and undertakes to foster a responsible and harmonious balance between the work and family obligations of its members. It aims for equal opportunities and treatment among people, without considering their gender identity, and implements measures that are effective and meet the real needs of its members, in accordance with the applicable regulations.

Article 4. Relational Sphere

Article 4.1. Relationship with its Members

The hiring of internal Wiris members is done in accordance with the principles of merit and ability.

The organization considers people to be its fundamental pillar. For this reason, it defends and ensures compliance with human rights and labor rights. It undertakes to apply the current regulations and good practices for work conditions, and health and safety in the workplace.

Wiris guarantees to all of its members the rights included in the current labor laws, as well as all the rights that stem from the collective bargaining agreement that may apply in a particular jurisdiction and for a specific work contract. It also guarantees a safe and healthy work environment.

In their work relationships with other collaborators and members, all Wiris members should act in a way that respects their dignity, values, and culture, avoiding situations of violence, harassment, abuse, or other circumstances of discrimination based on race, religion, age,



nationality, gender identity, or other personal or social conditions. They should also ensure the occupational integration of collaborators with functional diversity.

Apart from this, the collaborators and members of the organization may not engage in behaviors such as those described below:

- I. Behaviors which may entail taking advantage of, damaging, or jeopardizing the image and/or reputation of Wiris or any of its members.
- II. Attitudes that reveal, to external parties and/or third parties not linked to Wiris, any kind of information concerning its members, including that related to their personal and family development, and especially their personal data or contract information.

Article 4.2. Relationship with Suppliers, Distributors, and Clients

Operations with suppliers, distributors, and clients are carried out according to objective, impartial criteria that guarantee equal opportunity, avoiding preferential treatment or interference from conflicts in the hiring processes.

Wiris requires a proper level of commitment from its suppliers and distributors with regard to socially responsible practices that are compatible with this Code of Conduct.

All external procurement requests that are made should have the highest possible level of transparency, avoiding any preferential treatment.

Collaborators and members may not participate in or influence processes for contracting products or services with companies or people with whom they have a financial or family tie. If this circumstance occurs, it will be brought to the attention of Wiris' Compliance Committee as soon as this is found to be occurring by the worker or by Wiris.

Transmitting values and creating an honest and transparent dialog with clients are the principles that underpin Wiris' activity.

All members of the organization shall have relationships with clients that are lawful, ethical, and respectful. They should aim to have an open and empathetic attitude towards the suggestions that the client sends and always be willing to take the actions required to answer questions and correct flaws and errors, as well as to make the needed improvements in the activity.

It is not permitted to offer, promise, and/or deliver any kind of gifts, commissions, advantages, or presents to companies, institutions, or clients with whom Wiris has a relationship that can unduly influence their decision-making processes.



Moreover, Wiris members cannot give or accept gifts, invitations, or payments in kind that surpass the courtesy limit to or from individuals, companies, or clients. Surpassing the courtesy limit means that their value may be considered excessive or exorbitant, beyond reasonable, usual, or ordinary limits corresponding to the normal practices of the sector.

When applicable, and for the purposes of this section, a maximum of 100 euros may be established as the courtesy limit.

Article 4.3. Relationship with National and International Public Officials

Relationships with the Public Administration, members of the judicial power, and regulatory bodies are governed by the principles of cooperation and transparency. Wiris collaborators and members shall interact with the authorities, and with public and legal institutions, in a lawful and ethical manner, consistently following the procedures officially established by the public sector, respecting the norms and preventing any corrupt behavior.

It is expressly prohibited to directly or indirectly offer, concede, request, or accept gifts, donations, favors, or compensation, whatever their nature or value, from authorities or public employees.

In addition, all Wiris members shall abstain from making payments to facilitate or speed up procedures; this consists of handing over money or other goods of value, whatever the amount, in exchange for guaranteeing or speeding up a procedure, action, or public procurement process, whatever its nature, in any judicial entity, public administration, or official body.

Article 4.4. Relationships with the Media and the Use of Social Networks

As a general rule, unless Wiris has designated a spokesperson or authorization has been received from the organization, the members of the company shall abstain from providing information to any kind of media regarding matters that are directly or indirectly related to Wiris.

Where applicable, when making contact with the media, the members of the organization undertake to treat those working in said media with dignity, respect, and veracity. Misleading information, understood as any information that does or may lead to erroneous conclusions among those receiving it, may not be provided, nor is it permitted to use deceptive or defamatory advertising that undermines the competition or third parties.



In addition, they undertake to ensure that the information released is true and transparent, respecting the privacy and confidentiality of the persons involved.

All information and knowledge that is generated in the Wiris environment is property of the latter, as per that established in current legislation.

If a reference or mention is made on social networks to the connection with or tasks carried out in Wiris, it shall be reflected that the opinions expressed are of a personal nature.

Article 4.5. Relationship with Political Parties

With the exception of the execution of agreements duly adopted by Wiris, respecting in all cases the principles and values contained in this Code, the members and collaborators will abstain from making contributions from the organization's funds to public parties, authorities, agencies, and Public Administrations in general.

When applicable, the connection with, membership of, or collaboration of the above parties with political parties or other types of entities, institutions, or public associations should reflect, with no room for doubt, the personal nature of this association. This means that this is done in the interested party's personal name, avoiding any relationship with Wiris.

Article 4.6. Relationship with Third-party Contractors and Subcontractors

The hiring of contractor and subcontractor entities for the provision of services to Wiris is governed by criteria of objectivity and transparency, balancing the interest of the organization with the propriety of maintaining stable and responsible relationships, in order to achieve quality and excellence in the goods and services reciprocally provided.

Wiris expects these third parties to act in accordance with the laws, regulations, applicable sectoral codes and contracts, as well as the generally accepted sustainability criteria and the criteria related to the protection of human rights, safety, the environment, and the prevention of criminal conduct.

Before initiating a business relationship, Wiris analyzes, evaluates, and compares the third party with due diligence, first hand, in order to ascertain its integrity, quality, and suitability.

Article 5. Financial Transparency and Honest Collections

The organization's information accurately reflects its economic, financial, and asset reality, in accordance with the generally accepted accounting principles.



Wiris is governed by commonly recognized accounting principles. Therefore, it prohibits carrying out any action that hinders or obstructs tasks for the verification and evaluation of the financial statements.

The organization guarantees that its commercial and financial records are exact and complete, which is the responsibility of all of its members. To that effect, Wiris makes the necessary training available to its members for them to know, understand, and comply with the obligations established for internal control.

It is prohibited to make declarations or entries that are false or may lead to an error in any information, publication, document, or expense receipt. The falsification of documents and accounts or a distorted presentation of the facts may constitute fraud.

Wiris will endeavor at all times to invoice reasonable financial amounts that are in accordance with its activity.

Article 6. Accepting and Giving Gifts and Invitations

Wiris rejects any form of bribery or corruption, whether with public entities or between individuals. The organization disapproves of incentives, gifts, and invitations that go against this principle.

These corrupt behaviors consist of accepting or offering an unjustified benefit or advantage of any kind, for oneself or for a third party, as compensation for unduly favoring someone else in the contracting of products and services, in commercial relationships or in relationships with the public authorities. For this purpose, and as detailed below, the organization establishes a maximum of 100 euros as the courtesy limit.

All members and collaborators that act in Wiris' name shall associate with public and private entities in a lawful, ethical, and respectful way.

Article 6.1. Accepting Gifts and Invitations

As a general rule, no member should accept gifts or presents, including cash, as a means to generate business for Wiris or a third party. This means, for example, compensation to unduly favor another in the contracting of products or services in commercial relationships or relationships with the public authorities.

Members of Wiris shall only accept gifts, presents, invitations, or benefits from members of the organization or from third parties (clients, suppliers, collaborators, or others) if each of the following conditions are met:



- I. It is not money.
- II. Its value is not excessive or exorbitant. Meaning that its value is within reasonable, usual, or ordinary limits, corresponding to the normal practices of the sector. Any doubts shall be resolved with the Wiris Compliance Committee. For this purpose, a maximum of 100 euros is established as the courtesy limit.
- III. It can not be considered to condition the independence and professionalism of the member and/or collaborator of the organization.
- IV. It must not have any kind of influence on the activities of Wiris, creating obligations or commitments with third parties.
- V. It should not result in undue economic benefits for the member and/or collaborator or for Wiris.
- VI. It does not cause a conflict of interest for any of the parties.

If all of these conditions are not met, acceptance is prohibited, so the gift should be returned in the same way it was received. If the return thereof might offend the person who sent it or the circumstances under which it was delivered prevent its return, it can be accepted and should be notified to the Compliance Committee, who will decide if the gift is to be given to a charity or whether it will be distributed or raffled among a group of members of the organization.

The provisions herein apply to suppliers, clients, officials, collaborators, and any other physical or legal persons associated with Wiris.

Article 6.2. Giving Gifts

Gifts may be given as long as they are for promotional or professional purposes related to the activity of the organization.

In any case, the gifts, presents, and tokens given by Wiris members and collaborators to third parties may not be of an excessive or exorbitant value. An excessive value means that its value is not within reasonable, usual, or ordinary limits, corresponding to the normal practices of the sector.

If a gift, present, or token may be considered of excessive or exorbitant value, a notification should be sent to the Compliance Committee, presenting the reasons for it. The committee will issue the corresponding authorization, as long as it is socially acceptable and in line with the commercial and promotional practices of Wiris.



In no case may gifts, presents or tokens cover up or be considered improper compensation to obtain unwarranted benefits and/or undue favorable treatment. Undue favorable treatment is that which benefits a person or entity without there being a service or good in exchange.

For any scenario that gives rise to doubts, a notification should be sent to the Compliance Committee so they can determine whether or not it is appropriate.

The provisions herein apply to relationships with suppliers, clients, officials, collaborators, and any other physical or legal persons associated with Wiris.

Article 7. Conflicts of Interest

The members of the organization should avoid situations that may entail a conflict of their personal interests with those of Wiris.

A conflict of interest occurs in situations in which the personal interests of the member and the interests of the organization directly or indirectly clash.

Personal interests shall exist when the matter is of direct concern to them or affects a person related to them.

All of the members have the obligation to promote the interests of Wiris, and it is prohibited to personally benefit from opportunities that arise through information on the organization or for third parties to benefit from it.

The member affected should immediately inform the Compliance Committee if they find themselves involved in any similar situation in order to find an appropriate solution to the problem.

Article 7.1. Connected Persons

For the purposes of this Code of Conduct, the following shall be considered physical or legal persons connected to the member:

- a) The spouse or person with an analogous relationship.
- b) The ascendants, descendants, and siblings of the member or their spouse (or person with an analogous relationship).
- c) The spouses (or persons with an analogous relationship) of the ascendants, descendants, or siblings.



d) Entities in which the member or their respective connected persons, whether personally or through an intermediary, are in any of the control situations established by law or in which they have had these control relationships in the two years immediately prior to taking their position as a member.

e) The companies or entities in which the member or any of their connected persons, personally or through intermediaries: i) hold, or have held in the past two years before taking their position, an administrative or managerial role, and/or ii) receive, or have received in the past two years before taking their position, payment for any reason; this is provided that the member also has, or has had in the two years immediately before taking their position, a significant influence on the financial and operational decisions of said companies or entities, and provided that these situations have taken place in the two years prior to them taking their managerial position.

Article 7.2. Rules for Action in case of a Conflict of Interests

With regard to possible conflicts of interest, the members of Wiris shall observe the following rules for action:

a) Independence: they shall act at all times with professionalism, loyalty to Wiris, and independently of their own interests or those of third parties. Consequently, they shall abstain in any case from prioritizing their own interests at the expense of those of the organization.

b) Abstention: they shall abstain from intervening in or influencing decision-making that may affect Wiris in which there is a conflict of interest, from participating in meetings in which said decisions are formulated, and from accessing confidential information that affects said conflict.

c) The occurrence or possible occurrence of a conflict of interest should be notified to the immediate supervisor, who will make the Compliance Committee aware.

In the communication, the member or collaborator should indicate:

a) Whether the conflict of interest affects them personally or through a person connected to them, identifying them in this latter case.

b) The situation that is giving rise to the conflict of interest, detailing if necessary the object and main conditions of the expected operation or decision.

c) The measures adopted to avoid conflict and safeguard the common interest.



These general action principles shall be especially observed in those instances in which the conflict of interest is, or might reasonably be expected to be, of a nature that constitutes a structural and permanent situation, specifically in relation to the contracting of goods and services, and to the recruitment and contracting of Wiris staff.

These matters should, in any case, be submitted for prior deliberation by and decision from the Compliance Committee, this decision being binding.

Article 8. Corporate Image and Reputation

A positive image is an intangible value that is built over time. It is based on the behavior that the company and its members have over time, with regard to its different stakeholders, and the perception that this behavior creates. This is why Wiris considers the image of the organization as one of its most valuable assets to help preserve the trust of its members, shareholders, clients, collaborators, distributors, suppliers, authorities, and society at large.

Members and collaborators that leave the organization or establish a new or breakaway entity should not use elements that allude to Wiris in their corporate image or name, unless they have express written consent from the organization. This includes identification as current members of the organization in public profiles and social networks.

Wiris members should avoid spreading comments or rumors that may jeopardize the public image of any company in the organization, even if this is done for personal reasons on their own social media profiles, blogs, etc. In addition, they shall apply the other principles in this Code of Conduct, especially those listed in article 4.4, Relationships with the media and the use of social networks, in all their communications.

- Unless Wiris has designated a spokesperson or express authorization has been received from the organization, members and collaborators shall abstain from having a relationship with any kind of media or social communication platform regarding matters that are directly or indirectly related to Wiris.
- The confidentiality of the Client-Company relationship shall be preserved by not revealing information on operations or matters in which the organization has been involved without the prior consent of the client.
- No political, religious, or moral positions should be taken, avoiding stating opinions on these issues in any situation in which the member or collaborator is identified as a spokesperson of the firm.
- No information that may harm the company, clients, or the interests of the organization may be published on social networks or other media. Members should



avoid stating negative opinions or participating in debates in which Wiris or its interests may be affected. In addition, no misleading information, understood as any information that does or may lead to erroneous conclusions among those receiving it, can be divulged.

- The competition should not be publicly criticized, avoiding criticism regarding their work and/or activity.

Article 9. Use of Assets

Wiris undertakes to provide its members and collaborators with the resources and means that are necessary and appropriate for carrying out their business activity.

The members and collaborators undertake to make responsible use of the resources and means used for carrying out their activity, utilizing them only for professional activities in Wiris' interest.

Where applicable, the use of IT equipment, systems, and programs that the organization makes available to members and collaborators for the execution of their work, including access to and operations on the Internet, should be in line with security and efficiency criteria. Any IT use, action, or function that is unlawful or contravenes Wiris' regulations or instructions should be avoided.

Wiris is the owner of the property and use and exploitation rights of the equipment, programs, systems, other work, and rights that have been created, improved, and leveraged by its members and collaborators as part of their work activity and/or based on the IT systems, programs, and/or equipment owned by the organization.

The members of Wiris shall respect the principle of confidentiality with regard to the rights, licenses, programs, systems, and technological know-how whose ownership, or exploitation or use rights correspond to the organization.

The members and collaborators shall not exploit, recreate, copy, or transfer the organization's IT systems and applications for purposes that are unconnected with Wiris. Likewise, no programs or applications that are illegal or that may damage the systems or jeopardize Wiris' image or interests, or the interests of third parties, may be installed or used on the IT equipment of Wiris.

Given the exposure of IT files to piracy, infection by viruses, and other similar risks, the members of Wiris are obligated to respect the security regulations established to said effect. In this sense, all the staff undertake to exclusively use their personal access keys and not allow third parties to use them under any circumstances.



Article 10. Access to Assets

The IT resources, including email, that Wiris makes available to its members are work tools that are the property of the organization, both as regards the hardware and software installed, as well as the content. Given their status as tools, they should be used strictly for professional purposes to carry out the work tasks assigned.

In cases where there is a specific business risk, Wiris may carry out the monitoring it deems necessary on the use of the means made available, including access to the contents of emails and any file that the collaborator may have on their device, given that the contents are considered for all purposes as documentation of the organization. In such situations, prior notice will be given regarding the monitoring measures to be applied, in order to respect the rights of all the parties.

Article 11. Protection of Intellectual or Industrial Property

Wiris is committed to the protection of its own intellectual and industrial property and that of others.

Wiris members and collaborators are prohibited from using the intellectual or industrial property of third parties (brands, distinctive features, industrial designs, patents, utility models, proprietary rights, etc.) without showing that they have the corresponding rights and/or licenses. The staff of the organization shall adopt the measures required to protect the intellectual and industrial property of third parties, striving to ensure that the processes and decisions in this sphere are documented and can be verified and justified.

The members and collaborators respect external scientific authorship at all times. With regard to content, images, and programs downloaded from the Internet, the proper license from the owner of the intellectual or industrial property must be procured, even if they were obtained through search engines like Google.

All of the programs installed on the organization's computers and mobile devices have the corresponding license for use.

No Wiris member shall use content, technology, brands, methodologies, know-how, or any other kind of information belonging to the organization for personal purposes, nor will they send them to others, even if they were obtained or developed by the collaborator themselves in their work setting.

Article 12. Workplace Health and Safety

As an essential part of its activity, Wiris fosters workplace health and safety, and applies the preventative measures established to that effect and in the current regulations, ensuring strict compliance by members and collaborators.

Wiris shall ensure that its members, collaborators, and the third parties contracted have the means necessary to minimize workplace hazards. It is also the responsibility of the members and collaborators that work in the organization to maintain a suitably organized and clean environment in the facilities, which contributes to safe practices and the elimination of hazardous conditions in the workplace.

In addition, it is prohibited to come to the workplace under the influence of any kind of drug, toxic substance, psychotropic substance, or narcotic, including alcoholic beverages, while job functions are being carried out.

It is also prohibited to bear arms of any kind or have potentially dangerous devices during work activities.

Article 13. Corporate Social Responsibility

Wiris is committed to maintaining an ethical and responsible commitment to projects of solidarity, volunteering and constant contribution in support of the community and the environment.

Within the framework of these actions, Wiris invites its members to participate in them, respecting at all times the principles and values of this Code.

Wiris aims to carry out its activities in the most sustainable way, fostering social, economic, environmental, and quality of life improvements.

Article 14. Compliance

This Code of Conduct, just like the set of internal regulations that apply within the organization, are mandatory for all Wiris members, regardless of their position in the hierarchy, seniority, or functions within the organization.

All members of Wiris should comply with and apply this Code of Conduct, along with the other internal policies, respecting the legal and ethical imperatives that govern the activity.

Non-compliance therewith shall imply the adoption of the disciplinary actions contained in the prevailing Collective Agreement and in the current labor laws.



In addition, the third parties that interact with Wiris, whether they are suppliers, clients, distributors, the media, or subcontracted companies, should be aware of and undertake to respect this Code in their relationships with the organization. This is the reason why it is distributed and commitment to it is encouraged.

Article 15. Compliance Committee and Whistleblower Channel

In accordance with the spirit of this Code, the governing body of Maths for More, S.L. and Design Science, Inc. (Wiris) has created a Compliance Committee whose main function is to supervise, monitor, and promote a culture of compliance within the organization.

In addition, the members and other collaborators of Wiris have a whistleblower channel available to them, where they can confidentially, nominally, or anonymously report any irregular activity that contravenes the principles contained in this Code of Conduct, as well as any behavior that infringes upon current regulations, including the prevention of criminal risks.

As a tool for compliance with the above, Wiris has an Internal Information System Policy that complies with the requirements of Law 2/2023 of February 20th, regulating the protection of persons who report regulatory violations and the fight against corruption.

In this respect, said channel can be accessed by means of the following form: whistleblowersoftware.com/secure/wiris, as a first-line channel available to all members, collaborators, and suppliers of the organization.

In this context, the Compliance Committee was designated as the Party Responsible for the Internal Information System. Its main function consists of ensuring that this System works correctly, and it is in charge of diligently processing the communications or complaints received. In addition, it manages the system and handles the processing of the investigation files.

Conduct that infringes upon the law or the provisions of this Code of Conduct shall entail the application of the disciplinary measures set forth in the current labor laws for Wiris members. With regard to external collaborators, the measures deemed necessary shall be applied, in accordance with the principle of proportionality that ensures compliance with this Code.

Lastly, it is emphasized that only irregular or unlawful conduct or an infringement of this Code should be notified through the whistleblower channel. Thus, the following must be excluded from the whistleblower channel: reports on human resources matters, complaints regarding



problems with work equipment, requests for material, complaints, opinions, and other suggestions of a similar nature.

Article 16. Prohibition of Retaliation

In accordance with Law 2/2023, of February 20th, regulating the protection of persons who report regulatory violations and the fight against corruption, Wiris shall guarantee that no member who has reported an infraction or irregularity on the whistleblower channel suffers retaliation in any form. In addition, retaliation of any kind is a violation of this Code of Conduct and should be reported as soon as possible.

Article 17. Validity and Review

This Code of Conduct was approved by the governing body of Maths for More, S.L. and Design Science, Inc. (Wiris). It should be regularly reviewed and updated in accordance with potential changes in legislation, as well as when implementing a change is considered appropriate based on the structure and dynamics of the organization. Ultimately, it can be modified in order to maintain the culture of compliance within the organization at all times, materialized in the principles of transparency, responsibility, and prudence with regard to third parties and its own members.

Any modification or review of the Code must be appropriately communicated to the members and collaborators of the organization and made available to any persons, entities, or Administrations that have a relationship with Wiris.



Version History

Version	Date	Approved by	Reason for change
Original V.	10/31/2023	Executive Committee	