



# COMPLIANCE POLICY AND CODE OF ETHICS

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**Author/s:** Chief Compliance Officer

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# 1. Compliance Policy v2.0

The Criminal Compliance Policy is NWorld's internal document that reaffirms the entity's commitment to regulatory compliance.

Some of the objectives pursued by this Management System are:

- Permanently increase the competence of the organization.
- Have strategic alliances with the best suppliers.
- Plan excellence in the execution of our projects.
- Ensure regulatory compliance and the fight against corruption.
- To have human teams committed to the future of the business and proud to feel members of NWorld.

NWorld, with the intention of fulfilling these objectives, voluntarily assumes the following commitments:

- Pursue a management aimed at achieving the satisfaction of our customers, within the framework of the applicable legal and regulatory requirements.
- Establish zero tolerance with the commission of crimes and acts of corruption, as well as in the commitment of the entire Organization in compliance with the applicable regulations, promoted and supported by the Management, in the continuous improvement of the Management System, establishing mechanisms of supervision, review and updating.
- Identify in the Crime Prevention Program, all activities in the scope of which the crimes that must be prevented can be committed.
- Establish compliance objectives aligned with the purposes of the organization and make the necessary resources available.
- Appoint an Integrated Management System Committee, which is responsible for carrying out the control and monitoring of the implementation and execution of the Criminal Compliance Management System. This body enjoys total authority, independence and autonomy when carrying out its functions, reporting directly to the Board of Directors.
- Inform staff about the obligation to act in accordance with the Code of Ethics and the Compliance Policy, as well as to report any deficiencies, irregularities, non-compliance or improvement of the System through the Ethical Channel. The channel is completely confidential and it is guaranteed that there will be no retaliation against those who make communications in good faith.
- Approve an Internal Conduct Regulation that allows penalizing people who act contrary to the law or the commitments adopted.

The General Management of NWorld, therefore, with the above, is committed to the allocation of reasonable and proportionate human and material resources for the achievement of the above objectives.

The responsibility for the proper functioning of the Compliance System lies with the General Management, delegating to the Integrated Management System Committee the authority and the necessary competences for its effective implementation, accreditation, maintenance and improvement, counting, for this, with the support of the management team and the staff and collaborators of NWorld.

## 2. Code of Ethics v3.0

The Code of Ethics constitutes a guide for all NWorld employees, collaborators and suppliers in their professional performance in relation to their daily work, resources used and the business environment in which it develops. The Code provides guidelines that clarify the basic principles of all management and interpersonal relationships with colleagues, employees, suppliers, customers, shareholders and in general any person with a direct or indirect interest in the activity carried out by the company. Our actions are based on respect for our corporate values, and employees will accommodate the performance to principles of behavior respectful of business ethics and professionalism, with the aim of making it a reference in these terms and is thus recognized.

### 3.1. Values and Principles

Our values represent our identity as a collective. We are different because NWorld members make this company a unique and differentiating project. We are fast, we know how to listen, we seek innovation, we are helpful, and we work as a team in a rigorous and transparent way. We make quick decisions and act quickly and dynamically.

The ethical principles that govern this society and that NWorld pursues are based on:

#### **Quality:**

- Listen carefully to our customers to know exactly their needs and expectations and propose appropriate solutions that increase their satisfaction.
- Actively look for opportunities to improve services and create new business opportunities.
- Adjust at all times our performance to the principles of loyalty and good faith with the company, with superiors, colleagues and collaborators with whom we relate.
- Maintain a constant and continuous concern to achieve the objectives set , promoting optimistic attitudes .
- Subordinate personal or third party objectives to the general objectives of the Company, and ensure that there is no conflict between the two.
- To direct our efforts towards the same result, taking into account the contribution of each of the members.
- Listen actively, with an open attitude and respect, to the opinion of all parties involved in a situation.
- Take advantage of opportunities and problems to provide innovative solutions.
- Constantly update our technological knowledge to become pioneers in innovation.
- Preserve the image and reputation of NWorld in our professional endeavor, making proper and correct use of it.

#### **Honesty:**

- Declare any personal or professional relationship that could generate a conflict of interest in the development of our functions as employees of the Company.

- Not to accept compensation or undue advantages, nor to offer gifts or promise undue favors to third parties. Promote confidence to declare the gifts or advantages that we can obtain from third parties and make them available to the company.
- Instilling honesty and professional ethics in the usual commercial and professional relations is derived from the performance of our work, both in the private sector and in our relations with Public Administrations.
- Communicate to the immediate manager any personal or professional relationship that affects the interests of the Company.
- Avoid conduct contrary to free competition, or that involves an act of unfair competition.
- Offer the information clearly and truthfully in advertising campaigns.

**Respect and equality:**

- Respect dignity and privacy, avoiding any conduct that intimidates or offends the fundamental rights of people.
- Generate an atmosphere of cordiality and kindness in our environment, enhancing respect and trust between people. The diversity of opinions, training and culture is appreciated as a source of knowledge and competitive advantage.
- Take care of the language we use when talking to third parties, promoting the absence of defamatory guidelines and comments inside and outside the organization.
- Promote respect for real equality of opportunities between men and women, avoiding any scenario of direct or indirect discrimination. No person employed at NWorld is discriminated against professionally because of race, disability physical, religion, age, nationality, sexual orientation, sex, political opinion or social origin.
- Maintain a work environment free from all discrimination and any conduct involving harassment of a personal nature, not admitting any form of harassment or physical abuse, sexual, psychological or verbal.
- Represent the firm, always and in every situation and place, with ethics, responsibility and good treatment.
- Work in multidisciplinary teams, from different units, companies and countries generating a climate of trust and mutual respect.
- Facilitate the necessary conditions for our employees to work in a safe and healthy way.
- Comply with labor laws and regulations, respecting all workers' rights, in accordance with the law.
- Contribute to the eradication of child labor.
- Reject any manifestation of violence, exploitation or sexual, physical, psychological, moral harassment, abuse of authority or mistreatment.
- Preserving and protecting the environment is a commitment of NWorld. We are actively and responsibly committed to the conservation of the environment, respecting legal requirements and trying to reduce, as far as possible, the environmental impact of our activities. It is everyone's obligation to respect the environment by encouraging and promoting actions that respect the environment.

### **Integrity and confidentiality:**

- Avoid providing, internally or externally, confidential data about people and/or activities carried out in the Company. As a general rule, it considers that all information obtained as a result of the professional relationship with clients is confidential, avoiding revealing such personal or commercial information in public or informal conversations with third parties.
- Provide, only, the data that are necessary for other NWorld employees to correctly perform their function, with strict respect for this duty of confidentiality.
- Provide those responsible with truthful, necessary, complete and timely information about the progress of activities in our area; and to our colleagues, that which is necessary for the proper performance of their functions.
- Maintain the professional secrecy of the data, reports, accounts, balance sheets, strategic plans and other activities of NWorld and its persons, which are not of a public nature, and whose publicity may affect the interests of the company. Information about these will only be provided when we are expressly authorized to do so.
- Obtain information from third parties in an ethical and legitimate manner, rejecting all information obtained improperly or that involves a violation of company secrecy or its confidentiality.
- In general, we maintain the strictest confidentiality in the use of internal knowledge outside the scope of the company, preserving our know-how.
- Use only the computer systems, software, material, reports, etc. of which NWorld has acquired the corresponding license, respecting at all times the intellectual and industrial property of these.
- Submit the use of computer equipment to the procedure of acceptable use of NWorld assets, in order to avoid damage to third parties and / or the company itself.
- Do not use access to systems to act fraudulently or for your own benefit.

### **Corporate Social Responsibility:**

NWorld is part of the United Nations Global Compact. To ensure our faithful commitment to the Pact and its principles, practical measures are established within the company in four areas: human rights, labor standards, the environment and the fight against corruption.

## **3.2. Communication of irregularities.**

NWorld establishes the obligation for all its employees to report irregularities and non-compliance of which they become aware. To this end, it makes available to its employees and managers the following communication channels:

- The ethical channel ([compaas-c.ubtcompliance.com/c/nfq/canal\\_etico](https://compaas-c.ubtcompliance.com/c/nfq/canal_etico))
- Email: [cco@nfq.es](mailto:cco@nfq.es)
- In person, before the Compliance Officer at the offices of C / O'Donnell 34, 1º, 28009 (Madrid).

The channel may be used to communicate any type of breach of the internal regulations of the company, as well as breach of the regulations in force in the countries in which NWorld carries out its activity.

Communications made through the ethical channel will be managed by the Compliance Committee and will always enjoy the utmost confidentiality, as well as respect for the person who communicates in good faith, who will not receive in any case retaliation for the use of the communication channel.

### **3.3. Integrated Management Committee**

The Governing Body of NWorld has appointed a collegiate, independent and autonomous body for compliance management in the company. Among its functions is the supervision of the Information Security Management System, Criminal Compliance and Quality and Environment implemented in NWorld, as well as providing support and support to employees and managers of the entity, suppliers and collaborators in case of any questions that may exist in terms of compliance with regulations, both internal and external. For any communication or question to this Committee other than the communication of irregularities, an email is enabled: [legalcompliance@nfq.es](mailto:legalcompliance@nfq.es)