



CODE OF ETHICS



SINGULAR



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Index

1. DEFINITIONS	1
2. OBJECT	2
3. SCOPE	3
4. WHO ARE WE?	4
4.1. A brief summary of SNGULAR Group	4
4.2. SNGULAR ´s business activity	4
5. HOW DO WE DEFINE OURSELVES?	6
5.1. Our Mission	6
5.2. Our Vision	6
5.3. Our Principles and Values	6
5.3.1. People before short-term results	7
5.3.2. Commitment and accountability	8
5.3.3. Open and transparent collaboration	9
6. HOW TO REPORT A BREACH OR NON-COMPLIANCE WITH THE PRINCIPLES DEVELOPED IN THIS CODE?	11
7. CONSEQUENCES OF NON-COMPLIANCE	12

1. DEFINITIONS

For clarification purposes, the following definitions are provided below to facilitate the understanding of this Code of Ethics:

- **SINGULAR / the Organization:** includes the following entities: SINGULAR PEOPLE S.A.; SINGULAR PEOPLE EUROPE S.L.U, MANFREDTECH S.L.U; SINGULAR PEOPLE, LLC; SINGULAR PEOPLE S DE RL DE CV and SINGULAR PEOPLE PORTUGAL, UNIPESSOAL LDA.
- **Board of Directors:** administrative body of SINGULAR PEOPLE, S.A., insofar as it is assigned the fundamental responsibility and authority for the activities, governance and policies of the Organization.
- **Management:** persons in charge of directing and controlling SINGULAR at the highest level defined in the Criminal Compliance Policy.
- **Members of the Organization:** the members of the Board of Directors, the Management, executives, employees, workers or temporary employees or under collaboration agreement, volunteers of the Organization and the rest of the persons under hierarchical subordination of any of the above.
- **Business Partners:** any natural or legal person, except Members of the Organization, with whom the Organization maintains or plans to establish some type of business relationship. By way of example, but not limited to, these include customers, suppliers, intermediaries such as external collaborators or customer recruiters, investors, external advisors, joint-ventures and individuals or legal entities hired by SINGULAR for the delivery of goods or services.

2. OBJECT

Since its foundation, SINGULAR has pursued the promotion and implementation of a true corporate culture of compliance, integrity, respect and social commitment that, on the one hand, goes beyond compliance with legal obligations and regulations and, on the other hand, makes ethical behavior a conviction rather than an imposition.

As a result of this aspiration, this Code of Ethics or Code of Conduct is born, which aims to establish guidelines of professional ethical behavior for all members of SINGULAR, and to serve as a reference guide where the high standards of behavior and conduct required by the Organization to all its Members can be consulted.

3. SCOPE

This Code is mandatory and applicable to all the entities that make up SINGULAR and, consequently, to all Members of the Organization, regardless of their position, functions, responsibilities or relationship with the Organization.

Likewise, the scope of application of this document extends to Business Partners of special relevance.

4. WHO ARE WE?

4.1. A brief summary of SNGULAR Group

At SNGULAR we combine talent, innovation and technology with an approach that is not always conventional, but strongly committed to the pursuit of excellence in the projects and services we develop for our clients.

Founded as Singular People S.L. in 2014, we quickly consolidated by uniting a small group of companies that shared concerns and values and had about 200 people at the time. The complementarity of their technical capabilities and the belief that things can be done in a better way than the market standard, has led us to currently have about 1400 colleagues, distributed in numerous locations, especially Spain, Mexico, United States, Portugal, and Uruguay.

4.2. SNGULAR 's business activity

SNGULAR seeks adaptable, industry-specific solutions, but knows that thinking outside the box is the basis for disruption. By fostering a culture of creativity and embracing unconventional approaches, we propel innovation forward, consistently pushing boundaries to meet and exceed the unique challenges of each industry.

Below are the main verticals in which we work:

- **Finance:** Digital banking is the new normal. Migrating legacy systems to the cloud helps banks keep pace with ever-evolving customer needs.
- **Health:** Leveraging technology to digitize patient journeys and market intelligence solutions tailored to gain competitive advantage, drive innovation,

facilitate informed decisions, and enhance patient care with valuable insights and real-world evidence.

- **Retail:** Technology is heralding the start of a new era in retail. With the rise of the “digital global market”, the industry is moving towards meeting expectations for immersive, accessible, and personalized shopping experiences that transcend cultures.
- **Telecommunications:** The next generation of network architecture is here. Edge computing and 5G will define the future of telecoms and media. The new unparalleled speed is providing a world of tech opportunities to launch new business models and telco growth.
- **Entertainment & Culture:** A harmonious blend of art and immersive technologies has the potential to revolutionize the entertainment and culture industries by creating novel and captivating experiences. This fusion offers a dynamic synergy, enriching traditional forms of expression and engagement while pushing the boundaries of what is possible.
- **Manufacturing & Construction:** Putting data-driven solutions at the heart of production efficiency. Operations’ digitalization is instrumental for the future of the industrial sector. How will manufacturers embrace this new wave of innovation to reap the benefits?

5. HOW DO WE DEFINE OURSELVES?

5.1. Our Mission

SINGULAR was created with the objective of contributing to the technological development of its clients through the use and implementation of innovative and unique digital technical and methodological solutions, and the creation of a human work environment that respects equal opportunities and encourages the creativity and initiative of its employees.

5.2. Our Vision

Despite the fact that the technological advice provided by the Organization is based on the digital transformation of our clients, SINGULAR considers that the success of its activity lies in its professional teams and, therefore, that the human factor is a priority and an object of preferential protection and attention.

For this reason, SINGULAR focuses its efforts on creating and maintaining a homogeneous and diverse workspace in which employees can freely develop their talent and contribute to the best performance, attitude and commitment to its clients' challenges.

5.3. Our Principles and Values

In line with the above, SINGULAR's employees must put the care of the Organization's people before the achievement of immediate results, assume and respect a series of commitments and responsibilities towards the Organization and

society, and maintain, at all times, a collaborative and transparent attitude in the performance of their duties.

5.3.1. People before short-term results

Protecting people

For SINGULAR, the human factor is key to the achievement of its objectives and the establishment of an effective culture of compliance. For this reason, it demands from its Members the strictest observance of the human and fundamental rights inherent to every person, regardless of their relationship with the Organization.

Equal Opportunity

SINGULAR guarantees the professional and personal development of all SINGULAR employees, regardless of their resources and functions. SINGULAR believes that this is the only way to guarantee a more equitable professional future committed to society and to attract and retain the most qualified technical team.

Non-discrimination

SINGULAR respects the personal dignity, privacy and personal rights of employees and is committed to maintaining a workplace free of discrimination and harassment. For this reason, all members of the Organization have the obligation to contribute to the preservation of a work environment free of any type of discrimination and, in particular, any type of conduct that discriminates with respect to origin, nationality, religion, race, gender, age or sexual orientation.

Respect for the environment

Although SINGULAR's activities do not have a major impact on the environment, the Organization is constantly working to ensure that environmental awareness is part of the organization's culture. For this reason, it imposes on its employees the

obligation to minimize their ecological footprint in their duties and to keep in mind at all times the social urgency of this phenomenon.

5.3.2. Commitment and accountability

Loyalty to the Company

All SINGULAR Members must maintain, during the performance of their duties, a strict duty of loyalty to the Organization, prioritizing at all times the corporate interests over their own and committing to report any identified irregularities that may affect or harm the Organization.

Regulatory Compliance

SINGULAR has ratified its will to maintain a conduct that respects both the rules and its ethical principles, through the design and implementation of a regulatory compliance management system aimed at the prevention of those risks that may arise in the development of the Organization's social activity and binding for all SINGULAR's employees.

Confidentiality

All information to which a Member of SINGULAR has access by reason of his/her duties is confidential and, therefore, must be treated by the professional in strict compliance with the applicable regulations, even after the termination of his/her employment or business relationship with the Organization.

Fair competition

It is the responsibility of the Member of the Organization to prevent any type of conduct or procedure that contravenes the competitive concurrence of the Organization in the market.

Zero tolerance to the commission of infractions

SINGULAR expressly prohibits the commission by its Members of any type of regulatory infringement, either to the detriment or benefit of the Organization, either directly or through third parties. To this effect, SINGULAR has established a disciplinary regime to which those members of the Organization who commit or fail to report any type of regulatory infringement shall be held accountable.

5.3.3. Open and transparent collaboration

Professionalism

Professionalism is defined as diligent, responsible, efficient, collaborative and focused on excellence, quality and innovation. All SINGULAR employees are committed to perform their duties honestly and efficiently.

Quality and Innovation

The SINGULAR Member must be characterized by professional curiosity and energy, so he/she must always maintain an open, constantly evolving and adaptive attitude that allows to offer unique and quality solutions for each new opportunity.

Transparency

Every Member of the Organization is obliged to provide, in good faith, truthful, complete and timely information regarding the performance of their duties or any regulatory violations detected.

Conflict of interest

A conflict of interest affects the employee's personal interests, whether of an economic or professional nature, because it involves a benefit or detriment to him/herself or to a third party. Every Member of SINGULAR must avoid conflicts of

interest, and must report them to his or her immediate superior and/or the person responsible for the Human Resources area in order to resolve the situation in a fair and transparent manner as soon as possible after becoming aware of it.

Due diligence with third parties

Due diligence is the process by which SINGULAR takes all necessary and effective measures to identify, prevent, mitigate, account for and respond to actual or potential negative impacts of its own activities or those of its value chain. This includes subsidiaries, subcontractors, suppliers and other economic relationships, in the home state or in third countries. In this sense, SINGULAR obliges all its employees to apply all due diligence measures deemed appropriate to ensure corporate social responsibility.

6. HOW TO REPORT A BREACH OR NON-COMPLIANCE WITH THE PRINCIPLES DEVELOPED IN THIS CODE?

The communication of regulatory violations (in the terms defined in SINGULAR's Internal Information System Policy) is mandatory for all SINGULAR's Members from the very moment they become aware of such facts.

In order to comply with this duty, SINGULAR makes available to all its Members and third parties a communication tool with which to report any indication or suspicion of unlawful conduct known to them by reason of their duties, which can be accessed through the following link:

<https://canaletico.sngular.com/>

The informant may communicate by this means facts that contravene the applicable laws or SINGULAR's internal regulations confidentially, anonymously if preferred, and without fear of suffering reprisals for it, given that a structured procedure is articulated around this tool that complies with the applicable regulations and ensures respect and guarantee of the rights of all persons involved in the communication.

In this line, communications will be governed by the provisions of the Corporate Policy of the Internal Information System and the Corporate Procedure for the Management of the Internal Information System. The Policy can be accessed through the following link:

[Internal Information System Policy](#)

7. CONSEQUENCES OF NON-COMPLIANCE

All persons covered by this document are obliged to comply with its contents. In the event that a serious breach of this document is identified, it can and must be brought to the attention of the Organization through the Internal Reporting System.

<https://canaletico.sngular.com/>

When a violation of the provisions of these texts is investigated and confirmed, a proposal shall be made, in general terms, to the member of the Management corresponding to his/her area of activity, or to the Board of Directors, in the case of cases related to the Management or to the Board of Directors itself, of the measures to be adopted, including disciplinary measures (in the labor field) or contractual measures (in business relations with Third Parties) that are deemed proportional to the risk or damage caused. Said measures shall not only apply to the individuals whose conduct has caused the risk or damage, but also to those Members of the Organization who have not followed the procedures established by SINGULAR for its prevention and response, a circumstance that is considered in itself a violation of the values and ethical principles to which SINGULAR is committed.

The measures adopted from a labor perspective will be respectful of the applicable regulations, without losing forcefulness or proportionality with the seriousness of the facts from which they arise, informing if appropriate the Legal Representation of Workers.

In the event that it is confirmed that the actions of any Member of the Organization could constitute a criminal offense for which the legal entity may be investigated, such circumstance shall be reported to the competent Public Authorities (among

others, Public Prosecutor's Office, Judicial Authority) for their knowledge and prosecution under the terms defined in the Internal Information System Policy and in the Internal Information System Management Procedure. Such communication shall be accompanied by the evidence and/or indications that may have been collected in this regard.



The unconventional,
delivered



SNGULAR

