



# Code of Business Ethics

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**Company** Agile Content

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# Message from the Group CEO

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These principles must guide our conduct in all our relations, both internal and external. Without commitment to honesty and integrity, we cannot thrive and hope to have a long-lasting relationship with our customers, investors, and partners.

Trust, confidence, and respect must be earned, nurtured, and maintained consistently through every established relationship. Our behavior must be based according to the highest standards of our industry.

This Code is applicable for everyone who works in Agile Content, without exception. This means that everyone is accountable for upholding these principles and requirements. Failure to observe them is a cause for disciplinary action, which can lead to a dismissal.

Remember, our reputation is the cornerstone on which we base the future of our company. Therefore, anyone can be held responsible and held accountable for any misdeeds or violations.

Together I am sure we can show Agile Content Group is a company based on the highest values and standards, committed to working honestly and with integrity. A company we are all proud to be a part of.



**Koldo Unanue**  
CEO, Agile Content



# Introduction

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The goal of our Code of Business Ethics is to provide guidelines to all employees on what is expected in terms of responsible, ethical, and transparent behavior. Ethics are part of the way we do business, and should be a priority for every manager and employee, acting in close coordination with the Company's overall functions.

Our Code of Conduct also sets out rules regarding fraud, bribery and corruption, establishing clear transparency policies and guidelines regarding personal data protection. It defines responsibilities for employees as regards observing and upholding a zero-tolerance position on bribery and corruption, implements transparency guidelines and defines internal procedures for personal data handling and protection.

We are committed to acting professionally and fairly, with absolute compliance on legal regulations and with integrity in all business dealings and relationships, wherever we operate.

All managers are responsible for ensuring that this document is distributed, read and used as a reference in their areas of responsibility. This Code applies to every individual working in the Company and to people working on behalf of the Company, including partners and contractors.

The Code of Business Ethics is a set of guidelines and does not describe every unethical situation or behavior. If you have any doubt about the legality, ethics of actions or behaviors regarding bribery, corruption and transparency within the Company or if you wish to report any behavior or activity that conflicts with this Code, please contact and seek for guidance from your manager, or with our Legal Department at [legalteam@agilecontent.com](mailto:legalteam@agilecontent.com). We safeguard the privacy and confidentiality of all reports and interactions. Furthermore, if you wish to report any illegal or unethical actions, please send an email to the anonymous Agile Content reporting channel: [whistleblowing@agilecontent.com](mailto:whistleblowing@agilecontent.com).

## Scope

Agile Content does business globally, which means our employees are subject to the laws and regulations of different countries and organizations (e.g., the European Union). We are all responsible for knowing and respecting the laws applicable to the place where we work. This code establishes principles and guidelines which are applicable throughout the Agile Content Group, regardless of your location. You must always apply the rules set out in this Code and the local laws and regulations, whichever sets the highest standards of behavior. In case of any discrepancy, local laws and regulations shall prevail over this Code. If you have any doubts or questions, do not hesitate to seek guidance from the Agile Content Legal Department ([legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)).

This Code is applicable to the entire Agile Content ecosystem. This means that every employee, partner, collaborator, client, and provider should be aware and adhere to the rules and standards set in this Code.

# Definitions

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- **“Bribery”** refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or an advantage to induce or influence an action or decision. A bribe also refers to any reward of value offered to another individual to gain commercial, contractual, regulatory, or personal advantage. Bribery is not limited to the act of offering a bribe, if you are on the receiving end of a bribe and accept it, then you are also breaking the law. Our employees are not to engage in any form of bribery, whether (it) directly, passively, or through a third party (agent or distributor).
- **“Corruption”** refers to the abuse of entrusted power for private and/or corporate gain. It is a dishonest or fraudulent conduct by those in a position of power, typically involving bribery, but also conflict of interest, legal circumventions, money laundering schemes, amongst others.
- **“Detrimental Treatment”** refers to dismissal and/or disciplinary action not based in lawful procedure, threats, or unfavourable treatment.
- **“Fraud”** refers to a false representation, whether by words or conduct, by false or misleading allegations, or by the concealment of what should have been disclosed, that deceives and/or is intended to deceive another, for personal or third-party gain. It typically involves asset misappropriation, corruption and books and records manipulation.
- **“Transparency”** refers to shedding light on shady deals, strengthening, and enforcing rules and procedures, so illicit practices which undermine ethical business conducting are mitigated and/or prevented.
- **“Personal Data”** refers to any information relating to an identified or identifiable natural person (data subject); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural, or social identity of that natural person.

# Our commitments

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## Commitment to Employees

Our employees are our most valuable asset. Agile Content's ability to achieve our objectives depends on the professionalism and commitment of our employees. For our employees to be able to conduct their work with such commitment and professionalism, the Company shall provide all the necessary tools and implement sufficient and reliable internal controls to ensure proper, complete, and accurate accounting. We will also ensure every employee is informed of all the relevant matters regarding the Company, complying with all applicable labor and employment laws and regulations, wherever we operate.

## Inclusion and Diversity

Agile Content is a multicultural business, and it seeks to recruit and to include people from very diverse cultures and backgrounds. It is committed to respecting diversity, to providing equal opportunities and to preventing any sort of discrimination, be it based on gender, nationality, religion, race, age, sexual orientation, ethnicity and based on minorities such as the LGBT+ community or individual. In fact, Agile Content encourages employees to see diversity as an advantage and, as a company, it seeks to provide a good work environment for people of very diverse cultures and backgrounds. The Company will not tolerate any sort of discrimination.

## Equal Opportunity

Agile Content is a global company, operating, directly or indirectly, on every continent. Our strength is our diversity, and we respect the rights and dignity of all employees. Therefore, we ensure all employees are afforded equal opportunities within employment. Entry into employment and progression within employment will always be determined based on objective and clear metrics such as merit, qualifications, demonstrated skills and achievements. Agile Content does not allow factors such as race, gender, sexual orientation, age, nationality, disability or minorities such as the LGBT+ community or individuals to influence managers' judgment. The application of criteria shall be adapted and adequate to the duties of each job. Agile Content will always respect local laws and regulations concerning the employees' rights.

## Harassment Free Workplace

Every employee is entitled to fair treatment, courtesy, and respect. We will not tolerate any type or form of abuse or harassment within the Company, toward employees, contractors, suppliers, customers, or others. To this effect (and merely as an example – in no way should the following be understood as an exhaustive list), every member of Agile Content’s ecosystem must comply with the following core rules:

- Never to engage in behavior that could be characterized as offensive, intimidating, malicious or insulting.
- Never to engage in sexual harassment (e.g., unwelcome sexual advances, requests for sexual favours and similar).
- Never to engage in creating a hostile work environment.
- Never to engage in humiliation, denigration, or injuries, be it based on race, ethnicity, sex, amongst others, to another person.
- Never to engage in spreading malicious rumors, or using voicemail, email, or other channels to transmit derogatory or discriminatory information.
- Never engage in derogatory comments regarding sexual preference, religion, nationality, age, gender and towards any minority, such as, but not limited, the LGBT+ community and/or individuals

## Work life balance

Agile Content understands the vital importance of a work-life balance, and supports changes in our working environment and working organization to promote this balance. Within reasonable boundaries, managers are encouraged to organize their team workforce considering team members in remote work setups, flexible time and promoting mobility (within Company guidelines) so employees may better organize their work-life balance.

## Health and safety

Agile Content is committed to ensuring all employees with a safe and secure work environment, where no one is subject to unnecessary risks. Agile Content will have a proactive attitude towards preserving the good health and the wellbeing of employees. Agile Content expects employees to behave responsibly in preserving the health and safety of themselves and of their co-workers. Each Manager, Director or Employee is responsible for fully supporting the Company’s compliance with applicable laws, regulations regarding health, safety and process risk management. Agile Content’s efforts to maintain and

enhance the protection of health and safety depends on every Director's and Employee's familiarity with the applicable policies and willingness to correct and report potential noncompliance promptly. Failure to comply could pose potential risks to the Agile Content's ecosystem (employees, contractors, customers, consultants, partners) which can carry serious penalties and could result in criminal prosecution of the persons involved as well as the Company. Each Director and Employee is expected to immediately report any noncompliance to the competent manager/supervisor, or, if the Employee believes in good faith that reporting to the competent manager/supervisor would be ineffective, directly to the Agile Content Legal Department ([legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)).

## **Alcohol and drugs**

Agile Content has a zero tolerance for the consumption of alcohol and drugs. You must never undertake work when your performance is, or could be impaired by alcohol or drugs, legal or illegal, prescribed or otherwise. Moreover, you must never possess, use, or transfer illegal substances in the premises of the company.

## **Violence and Harassment**

Agile Content strives to provide a safe, unthreatening, respectful work environment. Threatening, intimidating or violent employee behavior, and all forms of harassment, will not be tolerated. Harassment includes verbal, visual and physical behavior. By harassing behaviour, we also mean sexual harassment, offensive language or jokes, discriminatory remarks about race, ethnicity, gender, sexual orientation, religion, nationality, or towards any minority, such as, but not limited to, LGBT+ community individuals or other types of degrading comments towards a co-worker. Agile Content has a zero tolerance for any type of violence. You must never engage or use threats, intimidation, or other violent acts at work, or bring any weapon of any kind.

## **Corporate Citizenship**

Agile Content is committed to promoting, creating, and maintaining a safe and healthy workplace and to improving the environmental quality of our operations and surrounding communities. This effort begins with providing a safe working environment and hazard-free working conditions. Agile Content also seeks to minimize any significant adverse environmental impact or safety/health risks, due to Agile Content activities, on employees, customers, and the public, through the use of integrated management procedures and through planning and maintaining compliance with all applicable international and local

regulations and laws: prevent pollution, reduce waste emissions, and commit to reuse, recovery and recycling.

## Protection of employee Information

All information collected by Finance and/or the People & Culture team about each employee during employment in Agile Content is considered personal data and shall be treated with utmost confidentiality and shall not be disclosed without the employee's prior consent. Such information includes data related to compensation, benefits, enrolment, performance reviews, contact details, social security, address, and other related personal data. Every information related to personal data shall be confidential and treated according to the most recent relevant legislation, namely, but not limited to, the Regulation (EU) 2016/679 (General Data Protection Regulation).

Nevertheless, employees should be aware that the Company needs to disclose personal information to third parties who perform human resources services on behalf of the Company, or to comply with legal and regulatory requirements, according to local laws and regulations. These entities are required to respect information confidentiality either by legal agreements or/and by local laws and regulations. Employees always have the right to consult and request correction of their own personal data (pertaining to themselves), in the same manner as all other human resources data in accordance with the laws applicable to the legal entity to which they belong, considering their employment contract.

# What we expect from employees

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## Adhering to this code

Every employee must adhere to the rules, guidelines and principles as defined in this Code of Business Ethics. Additionally, every employee must not engage/use any contractor, agent, consultant or other third party which acts or conflicts with this Code. While engaging with contractors, agents, consultants or other third parties, employees must ensure that these parties are fully aware of this Code and should seek their adhesion to its rules and standards

## Manager and supervisor's duties

Individuals who supervise or manage employees have additional responsibilities under this Code, such as the following:

- Always act according to Agile Content's rules and standards, as set in this Code.
- Develop and promote compliance and ethics by example.
- Make sure those who report to you fully understand this Code.
- Monitor compliance and ethics of the people you manage.
- Support employees who raise questions and concerns.

## Working with Suppliers

Agile Content's suppliers play an important role in the way we operate and perform business. For this reason, we should always choose suppliers with care and attention.

If your job implies selecting or working with suppliers, you should always comply with, namely, but not limited, the following rules and principles:

- Choose suppliers based on merit, avoiding potential conflicts of interest situations as well as refusing to accept inappropriate gifts which may compromise its selection.
- Do business with suppliers who act in a manner which is consistent with our own standards and principles.
- Assist every supplier to ensure they understand Agile Content's compliance and ethics requirements.
- Be alert and immediately report to management or Agile Content Legal Department ([legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)) of every known or suspected action from suppliers which is inconsistent with our standards and principles.
- Never give suppliers access or information regarding confidential information and never transmit to third parties any supplier's confidential information.

## Dealing with Public Agents

If your work entails any type or form of contact with government officials, it is mandatory you comply with, namely, but not limited, the following rules and principles:

- Never mislead an investigator or other government regulatory official.

- Never attempt to obstruct the collection of information, data and records by duly authorized government or regulatory agent (to this effect, in case of doubt always contact Agile Content's Legal Department – [legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)).
- Never conceal, alter, or destroy documents or records, subject to an enquiry.
- Never attempt to interfere or obstruct the provision of accurate information.

The above rules and principles must always be carried out under the guidance and assistance of Agile Content's Legal Department ([legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)) and the related department's management.

## Fraud and Corruption

We have zero tolerance for fraud and corruption. This means that we do not accept, and do not condone, any type or form of fraud or corruption in the company. Therefore, any fraudulent activity is prohibited and we expect every employee who witnesses or suspects any type or form of fraudulent activity, to report it immediately to their managers, the Legal Department (through the email [legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)) or through our anonymous reporting channel ([whistleblowing@agilecontent.com](mailto:whistleblowing@agilecontent.com)).

No employee may be a part of any fraudulent or corrupt activity, such as, but not limited to, the act of offering/promising or accepting/requesting bribes in any degree and if they are uncertain about whether something is a bribe or a gift or act of hospitality, they must seek further advice from the company's compliance manager by sending an email requesting assistance to [legalteam@agilecontent.com](mailto:legalteam@agilecontent.com).

Our Company accepts normal and appropriate gestures of hospitality and goodwill, provided the giving or receiving of gifts meets the following requirements:

- There is no intention to influence, obtain, or reward a business,
- There is no implicit exchange of favors or benefits,
- There is full compliance with local laws,
- Gifts are of an appropriate type and value, which should never exceed local lawful and/or regulatory limits.

Agile Content expects all employees to behave according to the highest standards, in accordance with this Code and in compliance with local laws and regulations, namely but not limited to anti-bribery, corruption and transparency policies. All employees are expected to report any unethical or unsafe behaviors, actions, or practices, especially the ones in clear breach of this Code.

All managers should ensure a working environment where employees are aware of their duties and standards of conduct. Namely, managers should not pressure employees to achieve business results through unethical actions. Employees are encouraged to raise concerns at the earliest stage possible and should feel comfortable reporting any unethical activity, without fear of retaliation, to the Legal Manager or to other managerial levels.

Agile Content will also ensure that no employee suffers any detrimental treatment as a result of refusing to participate in a fraudulent act, or to offer a bribe or any other corrupt activity, or because they reported a concern relating to potential act(s) of bribery or corruption.

## **Conflict of Interest**

Agile Content employees should not have conflicts of interest with the Company and should avoid situations in which their personal or related interests are against the company's interests. This includes abstaining from situations or decisions in which they can be influenced by personal, familiar or friend's interests. This includes using Company resources and information for personal gain, hiring relatives or people with whom they have a clear and established personal connection, and having outside businesses, business relationships or employment that conflict with, or that can potentially affect, the employee's or/and the Company's performance.

# Our Values

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Our Values serve as the guiding principles that shape our culture, inform our decisions, and guide all employee behaviors and actions.

## Teamwork

Working as a team allows us to go further. We are ONE team. We collaborate across Agile Content to achieve our goals finding common ground via constructive challenge. We take full accountability of what needs to get done in the team, never saying “this is not my job”. We create a positive and fun work environment.

## Innovation

We innovate to deliver value. We proactively look for new ideas to deliver value to our customers and partners. We challenge the status quo and consistently search for different and better ways to do things. We are flexible and resourceful in unexpected situations to find solutions.

## Diversity

We embrace our diversity as a competitive advantage. We foster an environment in which everyone can feel they belong and be themselves. We create diverse teams that deliver better products for our customers and partners. We intentionally seek different points of view to improve our decisions.

## Driven by Expertise

We leverage our expertise to deliver the best results to our customers and partners. We focus on agile execution, being bold to deliver high quality outcomes, putting our customers and partners first. We are passionate learners, continuously expanding our knowledge using diverse sources to stay top of the game. We share our expertise, asking for and providing help whenever needed.

## Integrity

We are honest and do the right thing. We take responsibility for our actions. We are reliable and trustworthy, delivering on what we promise. We build trust based-relationships by being self-aware and open, providing candid feedback and always treating others with respect.

# Company Records

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Agile Content has the responsibility, as well as a legal duty, to ensure an honest, accurate and objective recording and reporting of information, be it financial or non-financial. Agile Content prohibits all falsification, tempering or omission of information. All employees should ensure the accuracy of records to give a full and true image of the company. All the records, including business records, financial statements, contract agreements, etc. must be true and complete. All the records must be kept, stored, and destroyed in accordance with all legal and regulatory requirements for registration.

Our books, records and accounts should always comply with local law and regulation, but also according to generally accepted accounting practices and to Agile Content's standards. The failure to keep and maintain accurate and complete records is not only against Agile Content's policy, but also you must be aware it constitutes an act which breaks the law. Such conduct may constitute fraud and can result in criminal and civil penalties for you and Agile Content.

Therefore, you should always adhere, namely, but not limited, to the following rules:

- Ensure transactions are duly authorized and accurately recorded.
- Abide by every related local law and regulations.
- Fully cooperate with internal and external auditors as well as ensure the provision of accurate and truthful information.
- Demonstrate financial integrity in submitting and approving expense claims.
- Never make a false statement or a misleading entry in any record or expense claim.
- Never falsify or assist in the falsification of records.
- Never sell, transfer, or dispose of company assets without proper authorization and proper documentation.

# Internal Controls

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Reliable internal controls are critical for a proper, complete, and accurate accounting. Every (single) employee must understand the internal controls applicable to their positions, and follow the policies and procedures related to those controls. Every employee is encouraged to discuss with their direct manager or supervisors concerning the related internal controls (and potential doubts that may arise). Also, if you suspect that a determinate control does not adequately detect or prevent inaccuracy, waste, or fraud, please talk to your manager or contact Agile Content Legal Department ([legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)).

- Be aware that Agile Content has important internal controls in force such as ensuring, amongst others:
- recurrent audits, both internal and external,
- the segregation of duties (making sure there are checks and balances implemented as to prevent errors but also fraudulent acts),
- having clear lines of authority,
- ensuring transparency in every business dealing,
- clear and precise rules and procedures,
- the winning desk procedure (formal committee which sets and defines the conditions, from a commercial standpoint, to build and offer and to approve discounts to customers) (amongst others).

# Public Disclosures

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The law requires accurate reports of our business, earnings, and financial health. These reports should always be complete, true, accurate, timely and easy to understand. Only pre-authorized people can speak on behalf of Agile Content. Only authorized personnel can use logos and trademarks of the company and speak for the company in public, namely to the media.

# Digital Systems Security

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Digital Systems and the information stored and processed on them, are critical. Everyone must ensure that these resources are used appropriately and in line with security policies. Effective security is a team effort which requires the participation and support of everyone who deals with Agile Content's information, third parties' information, and digital systems.

Please be aware that computer hardware and software and all information on Agile Content's digital systems, are the Company's property. Therefore, the use of digital systems should be performed with responsibility and according to the business purposes for which they are intended. They are not intended for personal use, nor to be transmitted to any third party, without Agile Content's prior approval.

## Ownership

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Agile Content employees should use sound business judgment to make decisions. When situations arise that require a more specialized or senior-level review, employees should be prudent in decision making and seek counsel. Employees should focus on Agile Content's interests and those of the shareholders above any personal interest in maximizing individual rewards. Employees should spend Agile Content's money as if it were their own and be vigilant and responsible with resources (taking) and consider the potential impact on the bottom line.

## Company Resources and Assets

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Agile Content resources must be used efficiently and effectively. Regarding the costs of business, every employee should use the available funds properly. They should obtain the necessary approval before incurring in expenses and in all cases, apply the delegation of authority. They need to report all expenses accurately and ensure that all costs presented are related with (the) Company activities.

Company assets are a scarce resource. The Company ensures all employees have access to the necessary tools, so they can perform their job accordingly. It is every employee's responsibility to preserve and maintain, always, the Company's assets made available. We have zero tolerance for the misappropriation of assets. Therefore, you shouldn't steal, harm, or misuse the Company's assets. There are serious penalties for those who do not comply, that (can) includes disciplinary sanctions and (employee) dismissal.

Every employee is responsible for ensuring that Agile Content's assets are handled and used with care and may never perform any type or form of misuse and/or misappropriation of Company assets. Such assets include property, corporate information, opportunities, funds, as well as equipment.

This means you shouldn't use Company equipment, property, or facilities for your personal activities, except in very limited circumstances such as portable or homeworking equipment that is (issued) delivered to you (e.g., laptop, mobile phone) for professional purposes. But please be aware that these assets remain the property of Agile Content, and these assets should always be used with care and kept in a good condition and kept from unnecessary risks. Therefore, you should always use the Company's assets ensuring they're not damaged, abused, wasted, lost, or exposed to unnecessary risks (such as theft, but also other risk situations).

You should also protect Agile Content's funds as you would protect your own. This means you should guard it from any misuse, loss, fraud, or theft. Please make sure that all claims, vouchers, bills, and invoices are accurate and submitted in a timely manner.

## Confidential Information

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All employees should protect all the confidential information of the Company's customers, suppliers and business partners entrusted to them. They should not disclose confidential information to anyone. It is forbidden to use confidential information for personal benefit.

All employees should commit to keeping the privacy of Agile Content's employees, board of directors, shareholders, suppliers, contractors, and customers' personal data and/or information. All employees entrusted with such (must access) this information must access it for business purposes only and should be careful when storing and transmitting private information.

Agile Content is bound to Confidential and Non-Disclosure Agreements with its clients, partners, subcontractors and other third parties who may have contact or access to confidential information and/or personal data. As a result, if an employee has contact, whether direct or indirectly, to such information, they should treat the information as confidential and communicate any potential breach to the responsible manager, or through the email [legalteam@agilecontent.com](mailto:legalteam@agilecontent.com).

## Personal Data

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All information related to personal data shall be treated with the upmost confidentiality and shall not be disclosed without the (relating) concerned individual's prior approval. Every individual shall have the right to consult and request correction of their own personal data (pertaining to themselves).

Personal Data shall be treated according to the most recent relevant legislation, namely the Regulation (EU) 2016/679 (General Data Protection Regulation) and every national related legislation.

## Intellectual Property

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Intellectual property includes our trademarks, brands, packaging design, logos, copyrights, patents, and trade secrets. Everything that the employees generate when using the time, resources, or information (from) of the Company, is the Company's property. The employees should report any invention they do related to Company activity, while working for the Company. The intellectual property shall be safeguarded from unauthorized access or sharing, and from illegitimate use. Employees should always protect, and never disclose, any of Agile Content's intellectual property. These obligations shall apply throughout your employment duration, but also remain binding after you(r) have left the Company, whatever the motive (employment ends).

Also, employees shall never infringe the intellectual property of any third party. Employees shall comply with all confidentiality obligations regarding the know-how, trade secrets, etc., disclosed by third parties.

(The) Sharing and disclosing of intellectual property (with) to persons outside Agile Content shall be limited to what is provided in the (commercial relations where a) such confidentiality agreement (has been) which has been signed for the purpose of a commercial relationship, (and) which is in full force, and such sharing and disclosing has to be always authorized by (always with) your manager's prior approval, as well as (and) circumvented to the contract's object, and limited to (the) what is absolutely necessary, as defined by the parties.

## Social Media

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Every employee should use the email and Internet accounts of the Company with responsibility, protecting the security of our information systems. The personal use of our employees of the telephone, email and Internet should be very restricted and limited, and should not (interfere with) diminish their ability to perform their job in any way. Access to unlawful, sexually explicit, and discriminatory or otherwise inappropriate content is not allowed. Activities related to external commercial interests, or others that violate our Code, are also not allowed.

## Partners and contractors

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Partners and Contractors' (have their) business relationship with Agile Content are primarily regulated by their contracts with the Company. Beyond that, Partners and Contractors are also expected to comply with our Code of Business Ethics, surely in conducting our joint activities, but also in their day-to-day behavior, as individuals and organizations.

Specifically, Partners should seek not to assist, nor assist, any of Agile Content's employees in fraudulent business practices, such as the recognition of falsified, delayed, or anticipated revenue, or in engaging in fraudulent project management, development, and execution practices.

The failure to comply with the contract or to abide by Code of Business Ethics' guidelines, can imply the immediate termination of the contract with Agile Content. Agile Content also reserves the right to request Partners and Contractors to indemnify Agile Content for all losses incurred due to such violations.

## Ask before acting

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Please contact the Legal Department ([legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)) if you have questions or doubts regarding your dealings, such as:

- Is this action legal?
- Does it follow Agile Content's requirements?
- Is this action ethic?
- How would it look to others?

# Compliance with this Code

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This Code of Business Ethics is a set of clear guidelines. There are serious penalties for those who do not comply, that can include disciplinary sanctions and (employee) dismissal. These penalties can be (extended) applied to those that approve, enable, or fail to report these actions.

This Code of Business Ethics is to be read together with specific Agile Content's policies that develop some of the points contained here.

The CFO and CEO shall have overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.

The Legal Department will assist on its use and effectiveness. Managers at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it.