



Code of Conduct

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Introduction

At **Onetag Ltd** (“**Onetag**” or the “**Company**”) we are committed to creating a positive, respectful, and inclusive workplace where all employees can thrive. This code of conduct (“**Code of Conduct**”) outlines the principles and expectations for behaviour that help foster a professional, safe, and productive working environment. The Code of Conduct is aligned with the latest UK employment laws and aims to ensure consistency, fairness, and transparency in our workplace practices.

By adhering to the Code of Conduct, employees and other recipients of the Code of Conduct contribute to upholding the values and reputation of Onetag and creating an environment where everyone is treated with dignity and respect.

Scope of the Policy

This Code of Conduct applies to all employees, contractors, temporary workers, and anyone else engaged in work on behalf of Onetag, whether working on-site, remotely, or at any company-sponsored event or activity.

Expectations for Professional Conduct

Employees are expected to behave in a professional manner that reflects the standards of the company. The following are core principles of our Code of Conduct :

- **Respect for Others:** Treat all colleagues, clients, customers, and stakeholders with respect and dignity, embracing diversity and fostering an inclusive culture. Harassment, bullying, discrimination, or any form of inappropriate conduct based on race, sex, disability, age, religion, sexual orientation, gender identity, or any other protected characteristic under the Equality Act 2010 is strictly prohibited.
- **Integrity and Honesty:** Recipients of the Code of Conduct should act with integrity in all dealings with colleagues, clients, and customers. Any form of dishonesty, including falsification of records, misrepresentation, or breach of trust, is unacceptable and may result in disciplinary action. They are prohibited from:
 - a) Carrying out activities contrary or incompatible with the interests of the Company;
 - b) Engaging or perpetuating news likely to harm the image and interests of the Company;

- c) Engaging or passing on information or news regarding the Company to third parties without having obtained prior consent authorization.

All employees must consider compliance with the provisions of the Code of Conduct as an essential part of their contractual obligations in the context of the relationship of trust and loyalty.

- **Accountability:** Employees are expected to take responsibility for their actions and outcomes. If mistakes are made, employees should acknowledge them and take the necessary steps to address the issue. Employees must also always adhere to Company policies and procedures.
- **Professional Behaviour:** Employees should maintain a professional demeanour at all times, including appropriate language, attire, and behaviour. This includes treating workplace spaces with care, maintaining confidentiality, and representing the company positively in all communications and interactions.
- **Confidentiality:** Employees are required to maintain the confidentiality of sensitive company information, client data, and employee records. Disclosure of confidential information without authorization is a breach of trust and may result in legal action or disciplinary procedures.
- **Health and Safety:** Employees are expected to comply with the company's health and safety policies, take reasonable care of their own health and safety, and avoid putting others at risk. Any hazards or risks should be reported to the relevant authorities within the Company.

Legality

Onetag promotes high standards of integrity through honest and ethical management of corporate affairs. The integrity and reputation of the Company depend on the honesty and impartiality of each recipient as personal integrity is the basis of corporate integrity. The Company undertakes to comply with current and applicable laws and regulations and with the provisions of this Code of Conduct, as well as with company policies and procedures, as well as generally recognized practices.

In no case may the pursuit of the Company's interests justify and render admissible a conduct that conflicts with the applicable legal provisions. The Company ensures the implementation of

appropriate training, information and continuous awareness-raising activities for the recipients also with regard to the provisions of this Code and the concrete application of the same. Onetag expects its customers to also adhere to principles of ethics and legality in developing their content.

Punctuality and Attendance

Employees are expected to arrive at work on time and be present during their scheduled work hours. If an employee is unable to attend work or will be late, they must notify their manager as soon as possible and in line with company attendance policies.

Anti-Corruption and Conflicts of Interest

Employees must avoid situations where their personal interests conflict, or appear to conflict, with their duties and responsibilities at Onetag. If an employee believes they may have a conflict of interest, they must disclose it to HR or management immediately.

In relations between the Company and third parties, the Recipients must act according to ethical standards and in compliance with current legislation. Relations must be managed without resorting to illicit means.

Corruption practices, illegitimate favours, collusive behaviour, solicitations of personal advantages for oneself or others are explicitly prohibited, even if such behaviour could result in an advantage, even potential, for the Company. It is forbidden to accept gifts or personal courtesies from third parties, whether they are customers, suppliers or other individuals, other than those due to normal courtesy and of modest value, in any case not exceeding £100.00. It is forbidden to give gifts and commercial courtesy with a value exceeding £100.00, without prior approval from the CEO. In any case, it is forbidden to give gifts and commercial courtesy, regardless of their value, in favour of third parties who have expressly communicated to Onetag of not being able to accept them due to Company policy.

Use of Company Resources and Technology

Each recipient is directly and personally responsible for the protection and conservation of the assets – physical and intangible – and resources, whether human, material or intangible, entrusted to him to carry out his task.

Employees must use company resources, including computers, software, phones, and other equipment, responsibly and only for work-related purposes, unless otherwise authorized.

Acceptable Use

Employees should adhere to the company's IT and communications policies, avoiding inappropriate use of email, internet, and other company technologies, including the use of social media for personal purposes during work hours.

Information of a confidential nature, relating to data or knowledge belonging to the Company, must not be acquired, used or communicated except by authorised persons. By way of example and not limited to, confidential information includes: work projects, information regarding know-how, operational strategies, personal data of employees, lists of suppliers and collaborators. It is forbidden to access third-party information systems, access to which is not freely permitted, in order to obtain and/or copy information, as well as alter and/or destroy the data contained in such systems.

The alteration of the functioning of the telematic or computer system or of the data and information contained therein, the installation and use of unauthorised software, the abusive duplication of software and databases in violation of copyright laws are not permitted in any way.

Security and Data Protection:

Employees must comply with the company's data protection policies, including GDPR regulations and applicable privacy laws, ensuring that personal data, company data, and client data are handled securely and in accordance with the law.

Anti-money laundering and tax regulations

The Company ensures compliance with the obligations relating to the fight against money laundering and terrorist financing, deriving from both national and international regulations, as well as the laws, regulations and provisions of the competent authorities in fiscal and tax matters.

Protection of industrial and intellectual property

The Company carries out its business in full compliance with the industrial and intellectual property rights legitimately held by third parties, as well as the laws, regulations and conventions, including at Community and/or international level, for the protection of such rights. In this regard, all recipients shall respect the legitimate industrial and intellectual property rights of third parties and, in particular, in the exercise of their activities, shall refrain from any conduct that may constitute usurpation of industrial property titles or violation of copyright. Onetag expects and requires such attention and respect for industrial property and copyright also from its customers and suppliers.

Employment relationship

The Company does not tolerate any form of forced labour – meaning any work or service obtained from a person through coercion or threats or for which the person has not offered himself voluntarily – and/or irregular labour. Upon hiring, the Company provides new employees with a written employment contract in a language they understand, which fully specifies the terms and conditions of employment and the regulatory and remuneration elements. Disciplinary policies and procedures must be clearly defined and promptly communicated to employees. The Company does not allow the hiring of employees under the minimum age of employment established by the legislation in force.

Political and trade union organizations

The Company does not make contributions to political parties, committees and political and trade union organizations. Recipients must recognize that any involvement in political activities occurs on a personal basis, on their own time, at their own expense and in accordance with applicable laws. The Company maintains a relationship of collaboration and dialogue with trade unions and trade associations in compliance with the principles of fairness and transparency and with the provisions of the law and applicable collective agreements.

Relations with the Public Administration and Supervisory Authorities

The assumption of commitments and the management of relationships with the Public Administration and supervisory authorities is reserved exclusively to the designated and authorised corporate functions in strict compliance with current national, UK and international laws and applicable regulations. It is not permitted – even through a third party – to offer money or gifts to managers, officials or employees of foreign Public Administration, as well as to representatives of supervisory authorities or their relatives, whether from the UK or from other countries, unless the goods or utilities are of modest value, in any case not exceeding £100.00.

The Company requires that Recipients offer maximum availability and collaboration towards anyone who carries out inspections and controls on behalf of any public entity. It is forbidden to hide, destroy or alter records, minutes, accounting records and any type of document, to lie or make false declarations to the competent Authorities. Onetag guarantees that relations with the Judicial Authority of all levels, the auxiliaries and the Judicial Police bodies are based on maximum transparency, correctness and collaboration; in this regard, the Recipients must refrain from adopting behaviours that may result, even indirectly, in hindering the work of the aforementioned subjects (such as, for example, inducing people to make false or reticent declarations to the Judicial Authority).

Administrative and accounting management

Each recipient is responsible for keeping true, complete, regular, clear and accurate accounting records, which must be compiled in compliance with current legislation in order to allow for the reconstruction of the operations carried out thanks to complete and adequately archived supporting documentation.

Anyone who becomes aware of omissions, falsifications or carelessness in accounting records or supporting documentation must promptly report them to their function manager or to the appropriate control bodies. For each registration, an adequate traceability support is provided in order to be able to proceed, at any time, to carry out checks that certify the characteristics and reasons for the operation and identify who authorised, carried out, recorded and verified the operation itself.

Disciplinary Actions and Consequences

Failure to comply with this Code of Conduct may result in disciplinary action, up to and including termination of employment, depending on the severity of the violation. Disciplinary actions will be handled in accordance with the Company's disciplinary policy.

Employees have the right to appeal any disciplinary decisions, and a fair investigation will be conducted for any allegations of misconduct.

Reporting Violations and Seeking Support

If you feel that this Code of Conduct has been violated, or if you are unsure about any aspect of it, we encourage you to speak to your line manager, HR, or use Onetag's confidential Whistleblowing Procedure. No employee will face retaliation for raising concerns in good faith.

We also encourage employees to seek support if they are experiencing difficulties or have any concerns about their work environment, as our aim is to create a supportive and positive workplace for all.

Policy Review

This Code of Conduct will be reviewed regularly to ensure it is up-to-date and in line with UK employment laws and best practices. Any changes will be communicated to all employees promptly.

Acknowledgement

All employees are required to read and understand this Code of Conduct. Employees acknowledge that they understand and agree to abide by the standards and expectations outlined.

Onetag is committed to fostering a respectful, professional, and supportive work environment. We appreciate your efforts to help us maintain a culture of integrity, inclusivity, and mutual respect.