



CODE OF ETHICS AND CONDUCT

APRIL 2025 Rev.6





INTRODUCTION

Plan B Group is a 100% Canary Islands-based company, made up of a team of professionals specialized in creating synergies and delivering comprehensive strategic solutions for all types of public and private organizations. Our goal is to drive transformation and help organizations reach their full competitive and sustainable potential.

Our deep understanding of the socioeconomic, political, and cultural context allows us to combine creativity with a strong analytical approach. This results in solutions that not only solve problems, but also **enhance the quality of life for people in our community and contribute to the advancement of a more sustainable development model at both local and regional levels.**

As part of our ethical commitment, we align our values, operations, and decision-making with the 2030 Agenda, its 17 Sustainable Development Goals (SDGs), and the objectives of the Canary Islands Sustainable Development Agenda 2030. This commitment is directly reflected in our organizational culture and in our relationship with the various stakeholder groups.

We share a vision: transforming every environment to shape a more sustainable future.

Plan B Group Team

A different
kind of
consulting



DESCRIPTION OF OUR CODE OF ETHICS

Our **Code of Ethics and Conduct** is the framework that **guides corporate action**. It sets out the core principles that define **ethical behavior and decision-making for the organization, our team, and all involved stakeholders**.

Our ethical principles are grounded in **honesty, responsibility, respect, tolerance, transparency, accountability, commitment, and service**, promoting a culture based on effectiveness, efficiency, and impact.

Our core values are: **approachability, trust, growth, engagement and a positive spirit**.

We establish this Code of
Conduct to guide how we
think, speak, and act.

GUIDING PRINCIPLES of Plan B Group



1 QUALITY AND INNOVATION

At Plan B Group, our team and external partners apply the necessary **quality controls and processes** to meet client expectations and fulfill our commitments. When deviations or complaints arise, we act swiftly to correct them. **The services we provide** must be recognized as those of the **highest possible quality and value**.

We are also committed to proposing the most effective and innovative tools and solutions to address our clients' challenges, always seeking and offering the best ideas and approaches. We encourage our team to be proactive in **continuously monitoring technological developments** relevant to their work and to our business.

2 TRANSPARENCY

Clarity, objectivity, professionalism, and honesty in our relationships with all stakeholders are core principles at Plan B Group. We ensure that our activities are publicly communicated through all available channels, making them accessible to interested individuals and organizations. We are committed to acting transparently in everything we do, ensuring that the decisions and actions we take are understandable and accessible to all stakeholders involved.

Our activities are shared clearly and in a timely manner through the communication tools at our disposal, to ensure accessibility for individuals, institutions, communities, and any other interested groups..

In doing so, we aim not only to comply with our legal obligations, but also to build trusting, cooperative relationships with all individuals and organizations that interact with Plan B Group, ensuring that our management is always open and accessible.



3 TRUST AND ACTION

The alignment between what we are, what we say, and what we do drives us to act with the **highest standards of honesty, integrity, clarity, and a strong service mindset**. Our commitment is always to serve the best interests of our clients, society, and the environment in which we operate.

We design and implement our actions with the **purpose of continuously delivering value** through the execution of each project.

4 AGREEMENTS, PARTNERSHIPS, AND COMMITMENTS

At Plan B Group, we believe that honoring the agreements, partnerships, and commitments we undertake is essential to upholding the integrity and reputation of our organization. We therefore commit to rigorously complying with all agreements and partnerships signed by Plan B Group with other organizations, as well as with those we voluntarily join, always working to actively promote and strengthen these commitments.

Furthermore, our professional conduct is governed by the dedication, effort, and professionalism we apply to fulfilling the responsibilities, obligations, and tasks we have accepted within Plan B Group. We take full responsibility for our actions and are committed to addressing any harm that may be caused to third parties as a result of our activities, while maintaining a proactive approach to risk identification and mitigation.

Likewise, we will not attempt to obtain information from competitors or any other agents through illegal or unethical means.

5 CLIENTS

We strive to meet our clients' needs efficiently and with high quality, understanding their expectations and aspirations within a strict framework of confidentiality and professional secrecy.

Aligned with our commitment to delivering value-driven solutions, we will decline to undertake work that we believe is not beneficial for the client, unless the client has been explicitly and formally warned of the low likelihood of success.

Our work will be considered complete once the project has been delivered as agreed. **We will not influence the client's decisions** or create undesired dependency or recurrence. Any continued or repeated collaboration will be based solely on technical or project-related considerations.

6 SUPPLIERS

At Plan B Group, we identify and support top-performing suppliers within our local environment, ensuring a positive impact on society and the economy in line with SDG 8: Decent Work and Economic Growth and SDG 12: Responsible Consumption and Production.

We will specifically identify suppliers who demonstrate socially responsible practices and actively contribute to sustainable development, in order to prioritize them in our selection and contracting processes.

We also commit to meeting **payment obligations** within the agreed timelines and conditions. Whenever **local products and services** are cost-effective and meet quality standards, we will prioritize them, recognizing their positive impact on the community.



This Code of Ethics is publicly available on [our website](#) for consultation by the suppliers we work with.

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SOCIAL RESPONSIBILITY

At Plan B Group, we understand that our actions must go beyond economic outcomes, always aiming to create positive added value for society, the environment, and all our stakeholders. Every project we undertake is guided by a deep respect for the communities in which we operate and for the principles that support fair and equitable coexistence.

Our actions in the field of Corporate Social Responsibility are publicly available through our communication channels and in the annual Communication on Progress (CoP) reports we submit to the Spanish Network of the United Nations Global Compact, of which we have been a member since 2012.

We actively promote and safeguard fundamental and international rights, including: tolerance, solidarity, responsibility, equity, gender equality, spiritual, ethical and social values, diversity, and equality before the law.

We work to integrate the goals and targets of the 2030 Agenda and the Canary Islands Sustainable Development Agenda 2030 into our strategic planning.

We are committed to engaging with civil society to foster active citizenship, build shared agendas for **promoting local, regional, and national development**, and strengthen the use of citizen and community participation mechanisms, including the promotion of corporate volunteering among Plan B Group's team and collaborators — in alignment with SDG 17: Partnerships for the Goals.

We aim to use **energy and basic resources** (fuel, paper, printing inks, water) in a rational way and to reduce the waste and emissions generated through our activities. In doing so, we seek to **minimize the ecological impact** of our operations and contribute to the achievement of SDG 12: Responsible Consumption and Production and SDG 13: Climate Action.

We also work to ensure that **our physical spaces and digital platforms are accessible to everyone**, by eliminating architectural and digital barriers that may prevent the full inclusion of people with functional diversity.



8

STAFF AND EXTERNAL PARTNERS

We will always act according to **standards of efficiency and effectiveness**, ensuring that personal interests do not divert resources or services away from the objectives of the organization and its clients.

We will carry out our work with the **highest level of commitment to our organization** and will seek continuous improvement in every action, fostering a sense of responsibility and engagement with the community in which we operate.

We will decline any **gifts, loans, or invitations from third parties** that may compromise our independence or fairness in business relationships or in the achievement of agreed service objectives.

We safeguard a **healthy work environment** and continuously strive to improve it by promoting specific actions to that end. We will prioritize the hiring of personnel from the areas where we provide our services, encouraging local talent retention and gender equality.

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CONFLICT OF INTEREST

We will avoid any situation in which personal or professional interests may interfere with those of Plan B Group and/or our relevant stakeholders, **ensuring that our independence of judgment is not compromised** or perceived as such.

We also promote a workplace free from discriminatory practices, in alignment with the principles of fairness, confidentiality, and respect for free market laws and competition regulations.

All individuals associated with Plan B Group **are not permitted to hold positions, perform functions, or represent** competing companies, suppliers of goods, or entities that hold a controlling interest in such companies.

To prevent conflicts of interest, it is **also inadvisable** to engage in business relationships with companies in which there are personal or family interests without prior disclosure.



No external activity or service provided by individuals shall result in a loss of efficiency or productivity in their role at Plan B Group. The organization's resources, working hours, or facilities must not be used for such purposes.

10 LEGISLATION

We will ensure compliance with all applicable regulations, including laws, government decrees, administrative regulations, and other external legal frameworks, as well as internal policies, principles, and strategies, and tax obligations in the countries, regions, and sectors where Plan B Group operates. We will always act with responsibility and integrity within the framework of the applicable legal system.

11 ANTICORRUPTION

At Plan B Group, we are firmly committed to preventing all forms of corruption. We will therefore **reject, avoid, and report any indication of corrupt practices under any circumstances.**

If any individual becomes aware of a breach of this Code, applicable legislation, or the occurrence of corrupt practices, they are obliged to report it—confidentially and without fear of retaliation—to the company's management. Any irregularity that, in their judgment, constitutes a violation of this Code or the law must be disclosed.

All our personnel are committed to **rejecting and condemning any form of corruption, bribery, or unlawful incentives**, as well as any practice that violates the principles of honesty and transparency.

In addition, Plan B Group provides all stakeholders with a whistleblowing channel in compliance with current legal requirements. This channel guarantees confidentiality, protection of the whistleblower, and the proper management of any reports received.

The channel is available at the following address:



<http://canaldedenuncias.online/>



12 CONFIDENTIALITY

We will respect the **confidentiality and privacy** of our clients, our team members, and the organizations and individuals with whom we engage professionally. We are fully committed to complying with applicable legislation on personal data protection, as well as intellectual and industrial property—both our own and that of others.

All information handled—whether internal or external—is generally **considered confidential** and is subject to a **confidentiality agreement and duty of non-disclosure**, as defined by the organization. All personnel are required to be aware of this and formally accept it by signing the relevant agreement.

We will also respect all non-public information, reports, financial statements, strategic plans, and other internal matters of Plan B Group and its staff, the disclosure of which could negatively affect the interests of the organization or the individuals within it.

REVIEW AND UPDATE

This Code of Ethics and Conduct of Plan B Group will be reviewed **every two years or, alternatively, whenever regulatory, organizational, or contextual changes occur** that require its adjustment to ensure continued relevance. In the event of changes and/or updates, **the revised version of the document will be communicated** to all relevant stakeholders within the organization.



FINAL CONSIDERATIONS

From the moment any individual begins a professional, employment, or collaborative relationship and becomes part of Plan B Group, **they must explicitly accept the full content of this Code of Ethics and Conduct.**

In case of doubt, assistance should be sought from a designated company representative. **Doing the right thing and upholding the highest standards of integrity** is each individual's personal responsibility and cannot be delegated.

Any person who violates this Code, as well as those who are complicit in such violations, will be subject to **disciplinary measures**, which may include dismissal, termination of contract or professional relationship, and/or the initiation of legal action or the application of criminal sanctions.

For any reports, improvements, or suggestions related to this document, the following email address is available: info@planbgroup.es. All data shared in such cases will be protected and treated with strict confidentiality.

This new version of the Code of Ethics and Conduct
enters into force on April 1, 2025.





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kind of
consulting

Contact us

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plan **B**

