

WINGS MOBILE USA INC CODE OF CONDUCT

WINGS MOBILE USA INC, is a company specialized in the commercialization of technological products and services with its own brand and that of third parts, as in the case of cellular telephony, which we do in alliances with local Cellular Operators as Virtual OMV Operator. We are operating in the countries of **Spain, Colombia, Peru and Ecuador** and we are in the process of expanding in the American and European markets.

WINGS MOBILE USA INC, has a technological offer and business solutions under a Social Marketing model, where our Independent Affiliates will be distributed in areas of competition in the United States market with the aim of transferring flexibility, efficiency and greater flexibility to the client. added value of a small specialized company, but with the solvency of a large company and innovation present throughout the value chain.

With this document we want to share our code of conduct, which, guided by the Code of Ethics and internal regulations, and based on the values and commitments of **WINGS MOBILE USA INC**, constitutes the framework on which we develop our specific policies.

GENERAL PRINCIPLES

Purpose and scope of the Code of Conduct

The **WINGS MOBILE USA INC** Code of Conduct is the document that establishes the action criteria that must be observed by the company in the performance of its professional responsibilities with employees, independent affiliates, clients, suppliers and any interested part that may interact with the organization. The same has as its base and frame of reference our mission, vision and values and the Code of Ethics, approved for the first time by its Board of Directors.

As stated in the aforementioned Code of Ethics, it is important for **WINGS MOBILE USA INC** to guarantee ethical and responsible behavior of all its members, beyond mere compliance with the Law.

This Code binds all **WINGS MOBILE USA INC** personnel, regardless of their position and function. The application of the Code, total or partial, may be extended to any natural and / or legal person related to the company, when it is convenient for the fulfillment of its purpose and is possible due to the nature of the relationship.

No person, regardless of their level or position, is authorized to request an employee to contravene the provisions of this code, in the same way that no employee may justify improper or illegal conduct under the protection of a higher order

Our commitment to compliance with the law

Regulatory compliance is a necessary presupposition of this code. As it has been since the birth of **Wings Mobile**, we are committed to acting at all times in accordance with the legislation in force in each of the countries in which we carry out our activity. All our direct and / or indirect employees must comply in addition to current legislation, internally established rules and procedures, as well as those that may be developed in the future. In no case, these internal regulations, may lead to non-compliance with current legal provisions.

To facilitate due internal control, employee decisions will be traceable from the point of view of regulatory compliance, so that the adequacy of decisions to internal and external standards is justifiable, verifiable and verifiable, in the case of review by part of competent third parts or the company itself.

WINGS MOBILE USA INC undertakes to put in the necessary means so that its employees know and understand the internal and external regulations necessary for the exercise of their responsibilities.

In addition, through this code we want to materialize the principle of due diligence aimed at the prevention, detection and eradication of irregular conduct, whatever its nature, taking into account the principle of criminal liability of legal persons.

In order to attend to this due diligence, **WINGS MOBILE USA INC**, establishes a Crime Prevention Management System, in which they establish, among others, the procedures to control knowledge and compliance with this code, the systems to notify possible non-compliance, procedures for the identification, evaluation and treatment of the different criminal risks that may arise from the nature of the activities carried out by **WINGS MOBILE USA INC**

1. COMMITMENT RELATING TO OUR PEOPLE

1.1. General principles related to people

At **WINGS MOBILE USA INC**, we are aware of the importance of the people who make up our company. Employees and Independent Affiliates of **WINGS MOBILE USA INC** are the voice and brand of the company, we have UNIQUE PEOPLE, involved and committed, who make the difference. That is why it is essential to maintain the following commitments since they are the main RESPONSIBLE FOR THE SUCCESS of **WINGS MOBILE USA INC**.

1.1.1. Principles of non-discrimination and equal opportunities, respect for dignity, integrity and privacy.

We promote non-discrimination based on race, color, national origin, social origin, age, sex, marital status, sexual orientation, ideology, political opinions, religion or any other personal, physical or social condition of its people, as well as equality of opportunities between them.

We promote non-discrimination based on race, color, national origin, social origin, age, sex, marital status, sexual orientation, ideology, political opinions, religion or any other personal, physical or social condition of its people, as well as equality of opportunities between them.

In particular, we defend equal treatment between men and women in terms of access to employment, training, promotion of professionals and working conditions.

We implement preventive measures and reject any manifestation of violence, physical, sexual, psychological, moral or other harassment, abuse of authority at work and any other behavior that creates an intimidating or offensive environment for the personal rights of its professionals.

We are all committed to maintaining a work environment that is respectful of personal dignity and freedom. Likewise, relations between employees and companies or external collaborators will be based on professional respect and mutual collaboration.

We consider the integral development of people to be important, so **WINGS MOBILE USA INC** will facilitate the necessary balance between professional and personal life.

1.1.2. Labor rights. Security and health at work

We defend and promote behavior consistent with the fulfillment of human and labor rights and we commit ourselves to the application of regulations and good practices regarding employment conditions, health and safety in the workplace.

All employees and Independent Affiliates are responsible for rigorously knowing and complying with health and safety regulations at work, and for ensuring their own safety and that of those affected by their activities. The consumption of substances that could affect due compliance with professional obligations is prohibited.

Convinced that the existence of communication channels allows for greater cooperation, we respect the rights to organize, associate, strike and collective bargaining, and no type of coercive measure will be allowed to impede their exercise.

It is the duty of every employee to immediately report any fact or infraction that may lead to an infraction of said regulations to proceed with its correction.

The Compliance Committee must be informed of any incident or accident.

1.1.3. Selection and Evaluation

Our selection criteria address the academic, personal and professional merits of the candidates and our needs. We evaluate people based on their individual and collective professional performance.

1.1.4. Training

We plan training for our people, promoting equal opportunities and the development of a professional career that will contribute to achieving

business objectives.

All employees have the duty to actively participate in the training plans made available to them, engaging in their own development and committing themselves to keeping the knowledge and skills necessary to add value, maintain excellent performance and promote their development. professional progress.

People who exercise leadership or command responsibilities must facilitate the professional development and growth of their team members.

1.1.5. Resources and means for the development of the activity

We are committed to making available to employees and / or Independent Affiliates the resources and means necessary and adequate for the development of their activity.

Without prejudice to the mandatory compliance with the specific rules and procedures on resources and means, the people who are part of the organization undertake to make responsible use of the resources and means made available to them, carrying out exclusively activities in their interest. of the company, so that said resources and means will not be used or applied for private purposes.

The use of the equipment, systems and computer programs that **WINGS MOBILE USA INC** makes available to employees and / or independent Affiliates for the development of their work, including ease of access and operation on the Internet, must comply with security and efficiency, excluding any use, action or computer function that is unlawful or contrary to the rules or instructions of the company. That is, the use of the equipment is not allowed to use computer programs or applications whose use is illegal, which may damage the image of **WINGS MOBILE USA INC** or its reputation, or to access, download or distribute illegal or offensive content.

1.1.6. Protection of intellectual and industrial property

WINGS MOBILE USA INC owns the property and the rights to use and exploit the computer programs and systems, equipment, manuals, videos, projects, studies, reports and other works and rights created, developed, perfected or used by its employees. , within the framework of their work activity or based on the company's computer facilities. The only exception to the above will be the explicit transfer of ownership of custom software developed for a third part.

Likewise, **WINGS MOBILE USA INC**, prohibits any deliberate action tending to infringe the industrial and intellectual property rights of third parts, regardless of the motivation of said acts. The administrator, representatives and employees must avoid the use of non-licensed software, third part patents, trademarks or distinctive signs of other companies without their consent, etc.

All contracts signed by the company must scrupulously follow the rules and procedures in this matter to avoid infringing the rights of third parts.

1.1.7. Respect for corporate image and reputation

We consider our image and reputation as one of our most valuable assets to preserve the trust of our partners, independent affiliates, clients, employees, suppliers, authorities and society in general.

All employees and / or Independent Affiliates must take the utmost care in preserving the image and reputation of the company in all its professional activities. Likewise, they will monitor the respect and correct and appropriate use of the corporate image and reputation by employees of contractor companies and collaborators.

Employees must be especially careful in any public intervention, having to have the authorization of the General Directorate that they depend on to intervene before the media, participate in professional conferences or seminars, and in any other that may have a public diffusion, provided they appear as employees of **WINGS MOBILE USA INC.**

1.1.8. Loyalty to the company and conflict of interest

We believe that the relationship with our employees must be based on loyalty that stems from common interests. The conflict of interest appears when the personal interests of the employees, directly or indirectly, are contrary to or collide with the interests of the company, interfere in the fulfillment of their professional duties and responsibilities or involve them in a personal capacity in any transaction or economic operation of the company.

Therefore, employees should avoid situations that give rise to a conflict between personal interests and those of the company, refraining from representing the company and intervening or influencing decision-making in any situation in which they directly or indirectly have a personal interest.

They will not be able to use their position in the company to obtain patrimonial or personal advantages or their own business opportunities.

In this sense, we respect the participation of our employees and / or Independent Affiliates in other financial or business activities, provided they are legal and do not enter into unfair competition or collision with their responsibilities as employees of **WINGS MOBILE USA INC.**

In situations where there may be any doubt, the employee must inform the company through his or her superior or the Compliance Committee, and avoid making a decision that may be suspected of having acted against the interests of the company. Without prejudice to those established in specific clauses of each contract, no employee and / or independent affiliate of **WINGS MOBILE USA INC** may provide the services of a consultant, advisor, manager, employee or advisor to another competing company, except for the services that may be provided.

upon request or with the authorization of the company.

1.2. Gifts and gifts

We declare ourselves against influencing the will of people outside the company to obtain any benefit through the use of unethical practices. Nor will other persons or entities be allowed to use these practices with our employees.

People who are part of **WINGS MOBILE USA INC** may not give or accept gifts or gifts in the course of their professional activity.

Exceptionally, the delivery and acceptance of gifts and gifts will be allowed when the following circumstances concur simultaneously: they are of irrelevant or symbolic economic value; respond to signs of courtesy or customary business courtesies; and are not prohibited by law or generally accepted business practices.

Employees of **WINGS MOBILE USA INC** may not, directly or through an intermediary, offer or grant or request or accept unjustified advantages or benefits that are intended immediately or mediately to obtain a benefit, present or future, for the company, for themselves, themselves or for a third part. In particular, they may not give or receive any form of bribe or commission, originating from, or carried out by, any other part involved, such as public officials, United States or foreigners, personnel of other companies, political parts, authorities, clients, suppliers and shareholders. Acts of bribery, expressly prohibited, include the offer or promise, directly or indirectly, of any type of improper advantage, any instrument for its cover-up, as well as influence peddling.

Nor will it be possible to receive, in a personal capacity, money from clients or suppliers. They may not give or accept hospitalities that influence, can influence or can be interpreted as influencing decision-making.

When there are doubts about what is acceptable, the offer should be consulted beforehand with the Compliance Committee, either via the internal communication channel or through its hierarchical superior.

1.3. Confidentiality Reserved and confidential information. Data Protection.

We declare ourselves against influencing the will of people outside the company to obtain any benefit through the use of unethical practices. Nor will other persons or entities be allowed to use these practices with our employees.

At **WINGS MOBILE USA INC** we consider that the obtaining and the good use of the information are competitive advantages, therefore, its administration and handling must be carried out in a responsible, safe, objective and legal manner.

1.3.1. Information processing

The information handled by the staff must be treated and reflected in an accurate, truthful and clear way. In particular, all economic transactions

must be clearly and precisely reflected in the corresponding records, through the Accounting Accounts, as well as all the operations carried out and all the income and expenses incurred, all in accordance with the accounting and contracting procedures.

In addition, they must preserve the company's knowledge, facilitating its dissemination to other employees and / or independent affiliates with due transparency when required, and making it available to the knowledge management systems that are enabled for this purpose, to facilitate managing activities and promoting the development of people.

1.3.2. Management of Reserved or Confidential Information

The people of **WINGS MOBILE USA INC** have the obligation to protect the information and knowledge generated within the organization, either by ownership or obligation of custody of said information.

Employees and / or independent affiliates will refrain from using for their own benefit any data, information or document obtained during the exercise of their professional activity.

Nor will they communicate information to third parts, except in compliance with the applicable regulations, the company's regulations or when they are expressly authorized to do so. Likewise, they will not use confidential data, information or documents from a third company without their written authorization.

The people of **WINGS MOBILE USA INC** undertake to maintain confidentiality and to make use, in accordance with the internal regulations on the matter, of any data, information or document obtained during the exercise of their responsibilities in the company. In general, and unless otherwise indicated, the information to which they have access should be considered confidential and may only be used for the purpose for which it was obtained.

Likewise, they must not make duplicates, reproduce it or make more use of the information than is necessary for the development of their tasks and they will not store it in information systems that are not the property of the company, except in expressly authorized cases and purposes.

The obligation of confidentiality will remain once the activity is concluded and will include the obligation to return any material related to the company that the employee has in his possession at the time of the cessation of his relationship with the company.

The following is considered, by way of example and not limitation, confidential or privileged information:

- Accounting information and financial projections
- Mergers, acquisitions, partnerships, expansion plans and business plans
- Operations with securities and financing

- Commercial and operational policies and practices
- Judicial or administrative controversies
- Organizational changes
- Research and development of new products or services
- Personal information of the employees of **WINGS MOBILE USA INC**
- Intellectual and industrial property, such as source code, trademarks, patents and copyrights

1.3.3. Personal data protection

We strive to respect the personal and family privacy of all those people, be they employees or others, to whose data we have access. Data use authorizations must respond to specific and justified requests. Employees must strictly comply with the internal and external regulations established to ensure the good treatment of the information and data provided to the company by third parts.

In the collection of personal data of clients, employees, contractors or any person or entity with which a contractual or other relationship is maintained, all personnel must obtain the required consents and authorizations, and undertake to use the data according to the purpose authorized by the grantor of said consent.

Likewise, all the internal procedures implemented regarding the storage, custody and access to data must be known and respected, and which are intended to guarantee the different levels of security required according to their nature.

Employees will communicate to their superior any incident that they detect related to the confidentiality of the information or the protection of personal data.

2. COMMITMENT RELATED TO THE CONTEXT

2.1. Customers

For **WINGS MOBILE USA INC** the CLIENT is the center of our business, for this reason it is extremely important to have sufficient empathy. Value creation, initiative and proactivity are cornerstones of **WINGS MOBILE USA INC**.

We must provide our clients with the value that they do not find in other companies. COMMITMENT and ethical behavior and personal and professional integrity are our way of understanding and developing our activity.

2.1.1. Relationship with clients

WINGS MOBILE USA INC's commitment is to treat all our clients fairly, appropriately and within the framework of the free market.

The relationship with clients must be developed under the current laws. For this reason, in the event that we identify that a client is involved in illegal or unethical acts, this will directly imply the termination of our relationship.

WINGS MOBILE USA INC strongly condemns all terrorist activity and will put special vigilance when establishing businesses with new clients who, due to their origin or activities, may belong to groups or companies related to terrorist activities.

2.1.2. Transparency and integrity in communication

The promotions and sales arguments we use at **WINGS MOBILE USA INC** are free from false information. We must offer our products and services honestly and accurately. Employing deceptive or dishonest practices is a violation of our Code of Conduct and will not be tolerated. Our intention is to provide our clients with complete, transparent, understandable and accurate information, so that they can make autonomous decisions.

2.1.3. Relationship with Public Administrations

The principle that will guide our relations with the Public Administrations at all times will be that of the strictest compliance with the applicable legal system. Taking especially into account what is stipulated in the gifts and gifts section.

2.2. Suppliers and collaborators

The development of relationships of trust and mutual benefit with suppliers has contributed to the success of **WINGS MOBILE USA INC**. For this reason, we seek that our relationships with them are always managed with transparency, so that we assure them equal opportunities, respect and integrity.

2.2.1. Selection of providers

The supplier selection processes are characterized by the search for the greatest competitive benefit for the company without compromising objectivity and impartiality and avoiding any conflict of interest or favoritism in its selection.

2.2.2. Supplier relationship

WINGS MOBILE USA INC promotes compliance with the provisions of this Code of Conduct among its suppliers and recommends that they carry out their activities within the framework of the laws in force. All suppliers that work with us must commit to respect the human and labor rights of all contracted employees. Violation of any of these principles will in no way be acceptable to **WINGS MOBILE USA INC**.

2.2.3. Commitments

The fundamental principle of **WINGS MOBILE USA INC** is respect for the agreements and commitments established with our suppliers and collaborators.

We also respect intellectual and industrial property rights and therefore staff must establish business relationships with contractors or suppliers that demonstrate that they are duly authorized to use or market products and services.

WINGS MOBILE USA INC offers its suppliers and external collaborators the possibility of going confidentially, in good faith, to the Compliance Committee when they understand that the practices of any employee are not in accordance with the provisions of this Code.

We also undertake to accept that the agreements established with our suppliers or collaborators include clauses regarding compliance with certain ethical, social and environmental standards.

2.3. Market

WINGS MOBILE USA INC competes in the market in a fair way, and does not admit misleading, fraudulent or malicious conducts that lead to the obtaining of improper advantages.

2.3.1. Commercial or Market Information

The search for commercial or market information by the people of **WINGS MOBILE USA INC** will always be carried out without violating the rules that could protect it. People will reject information about competitors obtained in an inappropriate way or violating the confidentiality under which their legitimate owners maintain it.

People at **WINGS MOBILE USA INC** will also avoid spreading malicious or false information about company competitors.

Agreements with our competitors that illegally restrict free trade are not allowed. These types of illegal practices may include price agreements, group boycotts, and supply manipulation.

It is the responsibility of **WINGS MOBILE USA INC** to inform the Compliance Committee of any potential agreement that may contravene this code.

2.4. Partners

The creation of value for our partners is a fundamental objective of our organization and, for this, the business and financial strategies of **WINGS MOBILE USA INC** are determined, reviewed and adopted, maintaining the necessary weighting and balance with the objectives of all people. that are part of the organization.

In any case, the maximization of the value of our company will be developed respecting the requirements imposed by the Law, fulfilling in good faith the contracts concluded with the workers, suppliers, financiers and clients and, in general, observing those ethical principles and behavioral criteria provided for in this Code of Conduct.

The information that is transmitted to the partners will be objective, transparent, truthful, complete, current and will adequately reflect the situation of the company. This maxim will be observed in a particularly scrupulous way in relation to financial information.

2.5. Social and environmental commitment

WINGS MOBILE USA INC assumes Corporate Social Responsibility (CSR) as a

COMMITMENT continued with ethics in its performance and in CONTRIBUTION to economic development, focused on improving the quality of life of its staff, as well as society in general.

2.5.1. Committed to society

At **WINGS MOBILE USA INC** we are aware of and believe in the active role that companies must play within society, as engines of help and collaboration.

Support for non-profit associations with high social involvement.
Collaborating in solidarity initiatives.

2.5.2. Committed to the environment

We respect the environment, avoiding as much as possible any type of contamination, minimizing the generation of waste and rationalizing the use of natural and energy resources. Paperless company commitment.

Review of the company's energy efficiency and fight against climate change.

3. COMMITMENT TO COMPLIANCE WITH OUR CODE OF CONDUCT

In order to promote its practice and structure the way to resolve ethical conflicts, the mechanisms for the administration of the **WINGS MOBILE USA INC** Code of Conduct are established in this section.

3.1. Obligations derived from the Code of Conduct. Knowledge and Communication.

All employees and / or independent affiliates of **WINGS MOBILE USA INC** must read, understand and comply with this Code of Conduct and if necessary, remember the rules and policies to other colleagues, subordinates or superiors. The Compliance Committee shall pay special attention to the effective implementation and compliance of this Code. Likewise, they must comply with the procedures and instructions established in the management system that may affect their job position.

Any exception to the policies established in this Code of Conduct and the rules derived from it, as long as they do not conflict with the current legal system, must have the prior written consent of the Compliance Committee unless explicitly indicated. in this Code.

In order for all interested parts to be aware of this Code of Conduct, the communication mechanisms for its content will be established in the procedures of the Criminal Risk Prevention Management System. This Code is made available to anyone interested on the **WINGS MOBILE USA INC** Website.

3.2. Compliance Committee and Communication Channel

Any employee of **WINGS MOBILE USA INC** who considers that a practice that could lead to a violation of this Code of Conduct is taking place should immediately notify the Compliance Committee directly, by visiting

www.wingsmobile.com

In order to obtain more information about the allegedly infringing conduct, **WINGS MOBILE USA INC** guarantees the confidential treatment of any query or complaint received from managers or employees.

Any type of retaliation against an employee who in good faith makes a communication for conduct that could violate this Code is expressly prohibited, regardless of the result of the investigation of the facts reported or reported.

All **WINGS MOBILE USA INC** workers must cooperate in internal ethics investigations. We believe that establishing communication channels without fear of negative consequences is vital for the proper implementation of our Code.

All questions about the interpretation, scope and application of this Code of Conduct should be referred to the Compliance Committee.

3.3. Sanctions

People who are part of **WINGS MOBILE USA INC** must comply with the principles of the Code of Conduct. Failure to comply with what is stipulated therein, will be considered a fault and the person involved may be sanctioned.

In the case of contractors, whether natural or legal persons and for contracting through external agencies, this Code will be applied to its extent, and in case of non-compliance, it could lead to the termination of the relationship with **WINGS MOBILE USA INC**.

WINGS MOBILE USA INC workers must share our company principles. That is why they must express the acceptance of their responsibility by signing the Letter of Commitment that they will receive with the Code of Conduct.

3.4. Approval, validity and review of the effectiveness of the Code

The Code of Conduct will be approved by the Management Committee and will have an indefinite duration, and will be periodically reviewed and updated by the Management Committee, taking into account the contributions received from employees or that interested parts may transmit to them.

The Committee will make an annual report on the monitoring of compliance with the provisions of this Code, and will recommend, if deemed appropriate, the modifications or measures that are pertinent.