

COMPLIANCE MANUAL

**The present Compliance Manual was approved by the Xcalibur Smart Mapping Board of Directors on November 1, 2023, and entered into force as soon as it was approved.*

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EXPOSITORY

Xcalibur Smart Mapping is a world leader in airborne geophysical solutions, including value-added data acquisition, data processing, data interpretation, data management and specialised software, developing the most effective systems for natural resource mapping (critical minerals, energy sources, groundwater and geothermal) to sustainably serve the development of the mining and energy markets, both in the public and private sector, by offering a full range of geophysical services in airborne geophysics (magnetic and radiometric, gravity gradiometry, electromagnetic, gravity), marine geophysics (gravity and magnetics), remote sensing, and geographic information systems (GIS).

In response to the development of this activity, the Xcalibur's Integrity Management Manual is presented, where all the internal rules and processes, policies and measures, controls, and evaluations, implemented in and by the company with the aim of implementing a suitable organisation and management model to avoid penalties for legal non-compliance or, at least, to mitigate this risk in the company.

This Criminal Risk Prevention and Compliance Manual (hereinafter the "Manual") establishes Xcalibur's model of organisation, prevention, management and control of criminal risks, defined as the process for ensuring that the company, employees and collaborators follow the rules, regulations, standards and ethical practices within our organisation, which are set out in the Code of Conduct and Ethics, the purpose of which is none other than to promote that all persons linked to Xcalibur Smart Mapping are guided by the Code of Conduct and Ethics, standards and ethical practices within our organisation, which are included in the Code of Conduct and Ethics, whose purpose is none other than to promote that all persons linked to Xcalibur are guided by behavioural guidelines with the highest level of demand in the commitment to comply with laws, regulations, contracts, procedures and ethical principles.

For the effective prevention and mitigation of risks, especially criminal risks, the criminal risks that could hypothetically occur in the different areas of activity in which the companies that form part of Xcalibur Smart Mapping Group operate have been analysed, taking into account, on the one hand, the policies and controls already in place, and on the other, the sensitivity to criminal risks detected in the specific processes, depending on the sector and activities carried out by Xcalibur Smart Mapping, as well as its environment, both in terms of third parties interacting with the company and the regulations to which it is subject. Based on this analysis, the criminal risks in which the company may incur are identified and the likelihood of their occurrence is assessed.

Therefore, the purpose of this Manual is to identify the criminal risks in which the company may incur, in order to be able to design and apply action protocols and specific measures to prevent the materialisation of these risks in the commission of crimes. All of this in compliance with the requirements established in article 31 bis and concordant articles of the Criminal Code.

As regards the scope of application of the Manual, it will be applicable to all company departments and to all their activities and interactions with third parties, to which the criteria set out in the Code of Conduct and Ethics, which contains the basic rules of behaviour to be observed by all employees, managers, and collaborators of the company, whatever their function within the company, will be applicable.

CODE OF CONDUCT AND ETHICS

OUR FRAMEWORK

Introduction

The Code of Conduct and Ethics of Xcalibur Smart Mapping serves as our comprehensive ethical framework, providing clear guidelines on how we should conduct ourselves. In addition to outlining our commitments, the Code also includes policies and procedures that detail expected ethical behaviours across various areas of action for everyone in Xcalibur Smart Mapping.¹

While these policies are primarily intended for internal use, we also make the Code available to external parties. This outreach is aimed at fostering collaboration among our partners, with the objective of collectively developing best practices that align with elevated business principles.

In order to ensure that the perspectives and interests of all relevant stakeholders are duly represented, the Code remains adaptable and subject to adjustments based on insights and conclusions derived from engagement workshops.

Our compliance with the law

Xcalibur Smart Mapping and its Business Units (BUs) operate in many markets and countries throughout the world. In all instances, we respect national laws and any other laws with an international reach. We are committed to acting ethically in all aspects of our business and to maintaining the highest standards of honesty and integrity.

Who does this Code apply to?

Xcalibur Smart Mapping attaches the utmost importance to the integrity of the Group and each of its shareholders, directors, managers, employees, and representatives. All such shareholders, directors, managers, employees, and representatives must follow Xcalibur's Code of Conduct and Ethics. Our ambition is to encourage our contractors, subcontractors, suppliers, agents, and

¹ The terms Code of Conduct and Ethics, Code, and Code of Conduct are used interchangeably throughout this document.

business partners, along with their employees, to work and act in a way that is consistent with our Code.

At Xcalibur Smart Mapping, we believe that ethical conduct is a fundamental responsibility that everyone shares. In this regard, our managers and leaders play a vital role in ensuring that team members understand and adhere to our Code of Ethics. They must lead by example and demonstrate our values through their actions.

Our Board of Directors and Executive Committee also have a critical role to play in upholding the highest ethical standards. As representatives of our company, they must adhere to the highest standards of integrity in the conduct of their duties.

How to use this Code?

Our Code of Conduct and Ethics is designed to provide guidance on our commitments, but it may not cover all unforeseen future circumstances. It is important to keep in mind that this code is not intended to replace any local laws, but rather to complement them.

It shall be noted that certain activities or countries in which our organisation operates may be subject to principles, practices, or laws that are more stringent than those outlined in this code. In all circumstances, compliance with the most stringent principle, practice, or regulation is mandatory. This code should be considered as a benchmark or minimum requirement that must always be followed unless it conflicts with local laws. If such a situation arises, individuals should seek legal advice from Xcalibur's Legal Department for further guidance.

Let's talk about this Code

For any questions regarding the interpretation of this Code, employees and other relevant stakeholders can contact the following for further information: ESG Department, and the Human Resources Department.

In the event of suspected unethical or unlawful conduct, please follow the whistleblowing procedures outlined in the corresponding section of this Code.

The right –and duty– to speak up

Xcalibur Smart Mapping provides a confidential avenue for reporting any conduct that raises concerns about its ethicality, legality, or compliance with our Code of Conduct and Ethics. We

believe that speaking out against unethical behaviour is not only a right but a duty, especially when it involves suspected criminal activities.

At Xcalibur Smart Mapping, we strive to create a safe environment for addressing ethical concerns, and we encourage all internal and external collaborators to come forward. We are committed to maintaining high ethical standards and fostering a culture of integrity and accountability in our organization.

Any type of reprisal against an individual who reports a breach of this in good faith, or any breach of a law or regulation, even if this report is unfounded, constitutes a serious breach of the Code of Conduct and is strictly prohibited. Acts of reprisal must be reported immediately and will be subject to the appropriate disciplinary actions.

Please refer to the section “Whistleblowing Procedures” for more detailed information.

Reference documents

We are committed to upholding ethical conduct and integrating our values and guidelines into all decision-making procedures and actions. To achieve this, we have developed a set of policies, standards, and protocols that guide our operations, and elaborate on the commitments outlined here. They are integral to this Code. These include:

- Anti-Corruption Policy
- Workplace Violence and Harassment Policy
- Equality, Diversity, and Inclusion (EDI) Policy
- Health, Safety and Environment (HSE) Policies and HSE Operating Management System Standards
- Sustainable Value Chain Policy

These resources are detailed documents that all directors, managers, employees, and representatives are required to read, understand, and sign upon onboarding. Furthermore, individuals will be required to re-affirm their understanding and commitment to these policies whenever there are relevant updates.

WHO WE ARE

Our purpose

Our purpose is to accelerate a just energy transition for a more sustainable economy.

Our mission

Our mission is to apply technology and smart data to responsibly discover natural capital, help stakeholders build opportunities of growth and integration, and protect biodiversity.

Our vision

Our vision is to become your natural capital mapping partner.

Our values

Our values of Innovation, Collaboration, Safety, Excellence, Integrity, and Respect are the simplest statement of who we are. They govern everything we do.

i. **Innovation:** *Our DNA.*

We take optimal risks and try new things. We understand that we must try to find out, and therefore believe that a solid research and development strategy is imperative to take our business to the next level.

ii. **Collaboration:** *The power of teamwork.*

One for all and all for one. We act as one team with a common purpose, cooperating between us and with our stakeholders. We help others succeed building relationships of trust and collaboration.

iii. **Safety:** *Our priority.*

We value health and life and therefore set safety as a priority at work and at home. We understand safety as fundamental to operational excellence. We stay informed regarding safety interventions, policies and processes, striving to build the safest workplace culture possible.

iv. **Excellence:** *Through continued improvement.*

Excellence is at the core of what we do. We strive to always perform at our highest standards, promote our best practices and achieve the expected outcomes. We aim to be an example for the next generations to come.

v. **Integrity:** *Driving our behaviour.*

We act with honesty, ethics, and fairness, and are transparent about our performance, decisions, and communication. We take accountability and responsibility for what we say and what we do.

vi. **Respect:** *Committed to nature and people.*

We care for the wellbeing of our employees and stakeholders. We respect our people, planet, and prosperity. Respect is non-debatable; we believe in humanity.

OUR COMMITMENTS

The conducts listed below, categorized as "always" and "never", serve as indications of expected behaviour. However, it is important to note that these guidelines do not encompass every possible scenario or circumstance.

Our commitments as a player in an ethically demanding business environment

1. Fighting bribery

Bribery is a corrupt practice that entails giving or receiving money, gifts, or favours in exchange for illicit advantages. Xcalibur Smart Mapping has a zero-tolerance policy towards corruption. We are dedicated to conducting our activities in a lawful, transparent, and ethical manner.

Always

- Know who you are doing business with.
- Abide by the Anti-Corruption and Anti-Bribery Policy and related Procedures.

Never

- Offer or accept bribes, kickbacks, any improper payments, or other advantage to or from third parties, including facilitation payments.

2. Preventing and managing conflicts of interest

A conflict of interest exists when a director, manager, employee, or representative, or one of his or her close relatives or friends can personally benefit from a transaction involving Xcalibur, or when any of these individuals attempts to favour a company or a third party as part of a transaction in which he or she or a close relative or friend has a financial interest.

Always

- Discuss any potential conflicts with your supervisor or HR Department at the earliest opportunity and maintain open and transparent communication about the situation.
- Notify the HR Department of any changes in your personal circumstances that may give rise to a conflict of interest involving Xcalibur Smart Mapping.
- Make objective hiring decisions based solely on applicants' skills and qualifications, without any consideration of family or friendship ties.

Specific to members of the Board of Directors, Executive Committee, and Sales Teams:

- Complete and sign a conflict-of-interest declaration upon joining Xcalibur Smart Mapping.
- Report any other significant positions, commitments, and economic activities that may give rise to a conflict of interest.

Never

- Participate in establishing partnerships with companies in which you, a close relative, or a friend holds a substantial financial interest.

3. Combating money laundering and tax evasion

We are committed to upholding ethical practices and complying with all applicable tax laws in the jurisdictions where we operate.

Always

- Comply with local laws and pay all required taxes and charges.
- File tax returns transparently and accurately.
- Verify the legal status of our business partners.
- Verify that bank accounts for payments match the legal entity in the contract (unless otherwise agreed).
- Check for bank accounts located in tax havens before making payments.
- Cooperate with internal and external auditors in anti-money laundering and tax evasion efforts.

Never

- Tolerate any system facilitating tax evasion or money laundering.
- Accept transactions settled in cash.

4. Maintaining healthy and fair competition

Competition is crucial for a healthy economic system, and at Xcalibur Smart Mapping we strive to outperform our competitors ethically. Our competitive edge lies in superior performance, without resorting to unethical or illegal tactics. All employees and leaders must do their utmost to respect

the rights of Xcalibur's customers, suppliers and competitors, and act with honesty in their dealings with them.

Always

- Know who Xcalibur's competitors are.
- Safeguard Xcalibur's strategic information (e.g., prices, margins, marketing strategies, terms and conditions of purchase and sale) from third-party disclosure.
- Seek guidance from Xcalibur's Legal Department when in doubt about the legality of agreements with customers/suppliers, especially related to prices and exclusive distribution.
- Only gather and use competitors' information from publicly available sources.
- Verify the legitimacy of information sources and document them appropriately.

Never

- Engage in written or unwritten agreements with competitors related to prices, territories, market shares, or customers.

5. Maintaining the accuracy of management documents

Xcalibur Smart Mapping companies must accurately record and manage all assets, liabilities, expenses, and transactions in accordance with applicable accounting principles, rules, and laws.

Always

- Keep accounting systems up to date.
- Collect and store accurate information about payments made or received.
- Ensure invoices contain all necessary details for proper record-keeping.
- Verify that expense claims are correctly entered and do not cover illegal or unauthorized payments.
- Ensure management documents and reports are drawn up in good faith and accurately reflect Xcalibur's status.
- Report any false or suspicious entries.

Never

- Conceal or omit relevant financial information.
- Misappropriate funds or assets for personal gain.

6. Working ethically with our customers, suppliers and other business partners

It is essential to work ethically with our clients, suppliers, and business partners because it strengthens mutual trust, promotes fairness and justice in transactions, safeguards our reputation, and positions us as reliable leaders in the market.

Always

- Treat suppliers, customers, and other business partners in an honest, respectful, and responsible way.
- Carry out selection and bidding processes in a fair and transparent manner.
- Protect our partners' confidential information as if it were our own.
- Report any partner that presents a risk to our ethical rules being upheld.

Never

- Impose abusive terms and conditions on our business partners.

7. Protecting our assets

At Xcalibur Smart Mapping, safeguarding our assets, both tangible and intangible, is of utmost importance. We collectively bear the responsibility of protecting them from theft, loss, or damage. This includes our valuable data, as well as the equipment, systems, and technologies supporting it.

Always

- Comply with all physical access controls at Xcalibur sites.
- Apply the appropriate level of control to secure the data according to its value.
- Safeguard passwords and identification codes.
- Report any possible infringement of Xcalibur's intellectual property rights.
- Return all documents and data containing confidential information to HR Department upon leaving Xcalibur.

Never

- Grant access to our facilities, information, data, or other assets to unauthorized entities or individuals.
- Retain any documents or data containing confidential information upon departure from Xcalibur.

8. Maintaining confidentiality

Employees and others working for Xcalibur affiliates are responsible for safeguarding all confidential company information to prevent unauthorized disclosure or misuse. Information is considered confidential if it meets three criteria: it is not publicly available, it holds value, and its disclosure could harm Xcalibur. Examples of such confidential information include pricing details, supplier information, business strategies, financial plans, upcoming product specifications, and sensitive human resources data like salaries and employee details.

Always

- Keep the company's strategic information and know-how confidential.
- Utilize privacy filters on your computer when working outside of the office.
- Encrypt attachments that contain important and sensitive information.
- Only disclose confidential information in private and secure environments.
- Consult with the Legal Department regarding the necessity of signing confidentiality agreements.

Never

- Use or access confidential information for personal gain or unauthorized purposes.

9. Respecting privacy and personal data

Xcalibur respects and protects the personal data entrusted to it by its employees, customers, and business partners. We collect and use personal data in accordance with our values, applicable laws, and respect for privacy as a human right.

Always

- Adhere rigorously to all pertinent laws and regulations governing the collection, sharing, and storage of personal data, as well as the stringent requirements of confidentiality.
- Collect only the necessary personal data required for the specific purpose.
- Ensure that personal data is securely stored.
- Inform data subjects about how their personal data is collected, including the type of information, reasons for collection, storage duration, and contact information for questions.
- Respect individuals' rights to access and modify their personal data that Xcalibur has collected.
- Obtain explicit consent from individuals before collecting and using their photographs.
- Consult with the Legal Department before transferring personal data outside the country of collection.

Never

- Access personal data unless you have the appropriate authorisation.
- Share personal data outside of the organisation, unless appropriate due diligence has been conducted on the receiving organisation, and a suitable contract is in place.

10. Communicating responsibly

Xcalibur's image and reputation are valuable assets that require clear and transparent communication with stakeholders. Therefore, approved means of responsible communication should be used, as determined by the Marketing Department.

Always

- Use our branding appropriately and report any infringement by third parties.
- Provide clear, transparent, and accurate information about our services.
- Respect third parties' intellectual property rights before publishing content.
- Have all official Xcalibur statements to the media approved by Marketing Department.

Never

- Provide false or misleading information about our services.
- Mix personal opinions with official communications from Xcalibur Smart Mapping.

Our commitments as an employer

11. Respecting human rights

Xcalibur Smart Mapping is fully committed to promoting and protecting human rights throughout our operations and value chain. Our commitment is aligned with internationally recognized human rights standards, especially those outlined in the International Bill of Human Rights, including the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social, and Cultural Rights. Additionally, we uphold the principles of the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. We steadfastly advocate for freedom of association, the right to collective bargaining, equal remuneration, a secure working environment, and vehemently oppose unfair discrimination, forced labor, child labor, human trafficking, and all forms of modern slavery.

Always

- Identify and prevent impacts on human rights from our own operations and our value chain operations carried out by companies in which we have lasting direct or indirect business relationships.
- Report any potential or suspected labour or human rights abuse in our operations or in those of a business partner.

12. Protecting health and safety

At Xcalibur Smart Mapping, we prioritize creating a safe, secure, and healthy working environment to protect the well-being of our employees, contractors, and the communities we operate in. As a global leader in airborne and marine geophysical solutions, we consider safety a fundamental concern, surpassing mere regulatory requirements. Our commitment to health and safety is deeply embedded in our risk management, business planning, and operational processes.

This dedication applies to all members of our organization, from executives to every employee, regardless of their position or location. Managers have a vital role in implementing and enforcing occupational health and safety measures for their team members and third parties under their supervision.

Always

- Know and follow Xcalibur's Health and Safety standards and procedures that apply to your work, including the HSE Operational Management Standards.
- Engage in open dialogue to identify and address potential risks and occupational health concerns.
- Stop work if you think it is unsafe.

Never

- Neglect to follow Xcalibur's established procedures and safety protocols.

13. Fostering inclusion and diversity

Xcalibur Smart Mapping is dedicated to fostering an inclusive and diverse workplace, where all individuals are respected and offered equal opportunities for success. Our policy is to recruit, hire, train, and promote based solely on qualifications, experience, and skills, without any form of discrimination based on factors such as ethnicity, gender, religion, age, or functional diversity.

We recognize the importance of promoting social inclusion. In addition to our commitment to diversity and equality within our company, we actively collaborate with non-governmental organizations (NGOs) to support the integration of underrepresented populations into the workforce.

Always

- Recruit candidates based solely on their qualifications, experience, and skills.
- Ensure our employees' progress is based on merit.
- Promote equal treatment within the company.
- See diversity as an asset.
- Understand and comply with the Equity, Diversity, and Inclusion (EDI) Policy and related Procedures.

Never

- Tolerate retaliation against those reporting discriminatory practices in good faith.

14. Combating all forms of harassment

Xcalibur Smart Mapping acknowledges that all forms of harassment, including psychological and sexual harassment, are unacceptable and harmful to the well-being and productivity of our employees. We have a zero-tolerance policy towards any behaviour that creates a hostile work environment.

To effectively address and prevent harassment, it is essential for employees to report incidents through the whistleblowing systems outlined in this Code.

Always

- Stand up for everyone.
- Speak up if you witness any form of verbal or physical violence, or any form of intimidation likely to create a threatening work environment.

- Understand and comply with the Bullying, Harassment and Victimization Policy and related procedures.

Never

- Behave in a way that undermines or humiliates an individual or violates their dignity.
- Make unwanted or inappropriate comments, suggestions, or physical contact.

Our commitments as a socially responsible, accountable, and solidarity-oriented company

15. Respecting nature

At Xcalibur Smart Mapping, we utterly believe in the importance of respecting nature and operating in a sustainable manner. We are committed to accelerating a just energy transition, and this commitment is reflected in the measures we have implemented to minimise our environmental impacts, by integrating environmental considerations into core planning.

Always

- Make a conscious effort to minimise energy usage and material consumption whenever feasible. Turn off lights, computers, and other electronic devices when not in use, and consider energy-efficient alternatives.
- Adhere to Xcalibur's guidelines on recycling and waste disposal in our offices.
- Promote strong environmental commitment in suppliers, contractors, customers, and partners. Review their sustainability framework for risks and opportunities.
- Actively participate in environmental-related training sessions organized by the ESG Department.
- Share any suggestions or ideas for enhancing our commitment to nature and sustainability with the ESG Department.

Never

- Neglect or disregard environmental laws, regulations, and policies in our operations.
- Undertake work without the necessary environmental authorisations.

16. Respecting local communities and customs

At Xcalibur Smart Mapping, we understand that our exploration activities in areas of high natural resource interest not only have potential environmental impacts but also social impacts. Therefore, we are committed to minimising these impacts, while maximising development

opportunities, in a way that contributes to the protection of local communities and their customs.

Additionally, we encourage all employees to actively participate in volunteering for Xcalibur Foundation projects that support and benefit local communities. By engaging in these initiatives, we contribute to the betterment of the communities in which we operate.

Always

- Be respectful, open, and transparent in all engagement with communities.
- Respect the rights of local communities by limiting the impact of our activity on their lifestyles as much as possible.
- Report any inappropriate behaviour by an employee or collaborator towards a member of a local community.

Never

- Exert any improper, unethical or illegal influence over any individuals in communities affected by our operations.

DEALING WITH BREACHES OF THE CODE OF CONDUCT AND ETHICS

This Code of Conduct and Ethics shall govern any type of relationship, contractual or otherwise, between Xcalibur Smart Mapping and its employees, customers, and suppliers.

The company encourages all employees and managers to conduct themselves in a manner consistent with the principles and values expressed therein.

Ignorance of the rules and principles contained therein does not exempt from their observance and compliance.

Any breach of the Code will not be tolerated. Breaches of the Code may, depending on their seriousness, be punishable by the employment sanctions provided for in the applicable disciplinary regime and in addition any violation of the Code may involve a breach of a law or regulation in force so that the addressees may be liable for civil, criminal and/or administrative liability.

The system of communication, reception, and management of possible violations of the Code of Conduct and Ethics will be managed, depending on the case and the circumstances, by the person in charge of the responsible Body, ensuring, at all times, the confidentiality of all parties involved throughout the process.

IDENTIFICATION OF ACTIVITIES WITH CRIMINAL RISK

The possible commission of offences attributable to legal persons is linked to those special offences provided for in the Criminal Code, which in turn are detailed in Circular 1/2016 of the State Attorney General's Office, these being the following:

1. Illegal trafficking in human organs
2. Trafficking in human beings
3. Prostitution/sexual exploitation/corruption of minors
4. Discovery and revelation of secrets and information trespassing
5. Scams
6. Frustration of implementation
7. Punishable insolvencies
8. Computer damage
9. Against intellectual and industrial property, the market and consumers
10. Money laundering
11. Illegal financing of political parties
12. Against the Public Treasury and Social Security
13. Against the rights of foreign nationals
14. Against natural resources and the environment
15. Against public health
16. Counterfeit currency
17. Counterfeiting of credit and debit cards and travellers' cheques
18. Bribery
19. Influence peddling
20. Hate crimes and glorification
21. Terrorist financing
22. Concerning genetic manipulation
23. Price-fixing in public tenders and auctions
24. Refusal of inspections
25. Offences against workers' rights
26. Unlawful association
27. Criminal organisations and groups and terrorist organisations and groups

Xcalibur Smart Mapping has established and applies compliance programmes for the effective management of criminal risks that could potentially arise from its activities. The management is based on the identification of risks, their prevention, control, and communication of the results themselves, based on sufficient information to know the type, nature and entity of the offences that could be committed in the development of the company's business activities. Its employees, directors, and managers, as well as third parties involved in commercial or contractual matters, have a duty to report –through the relevant channels made available to them– any action or omission that could be construed as constituting a criminal offence.

THE BODY RESPONSIBLE FOR COMPLIANCE AND CRIME PREVENTION: THE COMPLIANCE COMMITTEE

III.I. Definition, designation and objectives

The management bodies of Xcalibur Smart Mapping shall appoint an internal committee or body with autonomous powers of initiative and control entrusted with the function of supervising the effectiveness of the internal controls of the legal person in accordance with the provisions of 31 bis sections 2. 2ª of the Criminal Code (CP) introduced by Organic Law 1/2015, which shall be responsible for implementing and enforcing compliance with this crime prevention manual.

In this regard, it should be stressed that Article 31 bis of the Criminal Code states that, in the cases provided for in the Code, legal persons shall be criminally liable:

(a) offences committed in the name of or on behalf of the legal person, and for its direct or indirect benefit, by its legal representatives or by those who, acting individually or as members of an organ of the legal person, are authorised to take decisions on behalf of the legal person or have powers of organisation and control within the legal person.

b) Offences committed, in the exercise of social activities and on behalf of and for the direct or indirect benefit of the same, by those who, being subject to the authority of the natural persons mentioned in the previous paragraph, have been able to carry out the acts because they have seriously failed to comply with their duties of supervision, monitoring and control of their activity, taking into account the specific circumstances of the case.

Paragraph 2 of the same Article 31.bis establishes that, in the event that the offence is committed by the persons indicated in letter a) of the previous paragraph, the legal person shall be exempt from liability if the following conditions are met:

1. the management body has adopted and effectively implemented, prior to the commission of the offence, organisational and management models that include the appropriate monitoring and control measures to prevent offences of the same nature or to significantly reduce the risk of their commission;
2. the supervision of the functioning and compliance of the prevention model in place has been entrusted to an organ of the legal person with autonomous powers of initiative and control or which is legally entrusted with the function of supervising the effectiveness of the legal person's internal controls;
3. the individual perpetrators have committed the offence by fraudulently circumventing the organisational and preventive models, and

4.^a there has been no omission or insufficient exercise of its supervisory, monitoring and control functions by the body referred to in condition 2.^a.

This is the objective of this plan to combat criminal actions and any breach of the legal system carried out by the companies that form part of Xcalibur Smart Mapping group of companies, through the implementation of organisational and management models that include the appropriate surveillance and control measures to prevent crimes of the same nature or to significantly reduce the risk of their commission; The management and monitoring of this model is delegated to a body with autonomous powers to carry out the functions of supervision, monitoring and control by the company itself and, specifically, by its administrative and management bodies, directors and employees, as well as by those parties with which it maintains commercial or working relations.

In this respect, the management body of Xcalibur shall periodically check the model and its possible modification when relevant breaches of its provisions become apparent, or when changes in the organisation, the control structure or the activity carried out make them necessary. The organisational and management model shall permit, where appropriate, the exemption from liability of the legal person involved in the commission of a criminal offence (see Article 31a 2), where a member of its management body, one or more of its legal representatives or whoever is authorised to take decisions on its behalf or has organisational and control powers within it (see Article 31a 1a) has been involved in the commission of such an alleged criminal offence (see Article 31a 2). Article 31a (1a), the legal person must have entrusted its supervision to an "organ of the legal person with autonomous powers or which is legally entrusted with the function of supervising the effectiveness of its internal controls" (see Article 31a (2.2a)).

This document describes the mission, objectives, functions, responsibilities, and basic competencies of Xcalibur's Compliance Committee² (throughout this Manual), its position within the company's organisational structure and the behavioural guidelines to be followed by the different areas to collaborate in the execution of its responsibilities.

The mission of this Committee, in accordance with article 31 bis 2. 2^a of the PC, is to supervise the effectiveness of the internal controls of the legal entity, control, evaluate and improve the Crime Prevention and Detection Model with the aim of preventing any criminal action in the Organisation and guaranteeing the legality of the acts that, in the exercise of their professional activities, are carried out by all Xcalibur employees and managers.

In short, Xcalibur's Compliance Committee (compliancecommittee@xcaliburmp.com) has the obligation to monitor the correct execution, warn of risks, notify non-compliance, and report possible deficits that make the model provided ineffective or deficient. Therefore, as indicated in the Circular of the State Attorney General's Office 1/2016, this body may participate in the development and drafting of the preventive model, which is then submitted to the Board of Directors for adoption.

² Throughout this text, the Compliance Committee will be referred to interchangeably as the "Responsible Body", "Crime Prevention Body", "Compliance Body", "the Body" or "the Committee".

The objectives of the Xcalibur's Crime Prevention Body are:

- Ensure that there is an adequate system of control and management of criminal, administrative, commercial risks, or any practice contrary to the legal system and/or good business practices.
- Verify that, through the homogeneous and efficient application of policies and procedures, criminal risks are adequately managed, facilitating the achievement of the Group's strategic objectives while mitigating or minimising the criminal risks to which the Company is exposed.
- Identify and assess the criminal risks faced by the organisation.
- To support the Organisation in the management of criminal risks, respecting the rules of independence for the exercise of its activities.
- Supervise, review, and ensure the proper functioning of the Crime Prevention and Detection Model.
- Training of employees and managers in the prevention of criminal risks.

III.II. Functions attributed to the compliance committee

The function of supervision and control of the application and effectiveness of the Crime Prevention and Detection Model carried out by the Compliance Committee, as the body responsible for crime prevention at Xcalibur, involves undertaking the tasks detailed below:

- Review the content of the Company's good corporate governance policies at least once a year, with a view to proposing the modifications and updates it deems necessary to introduce.
- Defining and planning the scope of the activities to be carried out by the functional divisions, as well as by the Compliance Committee itself during the financial year, within the framework of criminal risk management.
- Define and annually update a Criminal Risk Map, identifying the Company's activities in which crimes that must be prevented may be committed.
- Maintain the Company's Crime Prevention and Detection Protocol and Criminal Activity Prevention Compliance Policy up to date.
- Communicate or promote the effective communication to all Company personnel of the controls envisaged in the Crime Prevention and Detection Model applicable to them, as well as any modifications or updates thereto.
- Supervise, control, and evaluate the functioning of the Crime Prevention and Detection Model in coordination with those directly responsible for the controls established in the Company to prevent crimes.
- Periodically review the Model, assessing the need for modifications or updates to the Model, especially in terms of inclusion or modification of risks and controls.
- Manage a repository of documentary evidence accrediting the effective exercise of control and continuous supervision of the Crime Prevention and Detection Model, keeping an updated record of the controls that form part of said Model, of the reports drawn up by internal or external auditors that may be related to the operation of the Model, of files on

breaches of the same, produced in the Company, as well as the measures taken for their correction, etc.

- Identify control weaknesses or areas for improvement and promote action plans to remedy them. Monitor and evaluate the correct application of these action plans.
- Promote training on the Crime Prevention and Detection Model implemented in the Company, considering the regulatory modifications that may be applicable to the Company.
- Advising the company's management on decisions that may involve the possible criminal liability of the legal person.
- Periodically inform the Company's Board of Directors of the results of the evaluations of the Crime Prevention and Detection Model, and of the conclusions regarding the areas of criminal risk that may affect the Company.
- Annually check compliance with the Crime Prevention and Detection Model (through review of key controls, selection of the most critical potential criminal incidents applicable to Xcalibur, etc.).

The Compliance Committee, as the body responsible for verifying the regulatory compliance of the activities carried out by the company and its crime prevention, has the necessary powers of initiative and control to carry out the supervisory functions of the Crime Prevention and Detection Model. Specifically, it is empowered to:

- To be able to obtain the support of other areas when so required by the nature of the information needed, in order to carry out aspects of verification, control of operations or other similar aspects.
- To be able to request the documentation/information they consider necessary for the performance of their duties, both from any body, office or work centre of the Company, as well as from any employee, regardless of their category within the Organisation. Company employees are obliged to cooperate in response to requests for information, delivering the requested information, which must be true and complete, within a reasonable period of time.
- To be able to request senior management to sanction any member of the organisation who refuses to provide the required documentation/information.
- To be able to initiate any investigations into possible breaches of the Compliance Policy and to appoint external experts to carry out this task if necessary.
- To be able to freely express and disclose its findings, as well as to issue binding opinions to senior management and, if necessary, communicate them to the Company's management body.

In the development of these objectives, the Compliance Committee, as a key body in the formulation and management of the policies developed by the entity in matters of crime prevention, must, in short, be responsible for:

1. Disseminate and disseminate the Integrity Management Manual among the subjects under its scope of application.
2. Verify the application of and compliance with the Integrity Management Manual, especially the Code of Conduct and Ethics and other guidelines for action included in the Manual. This function will be exercised through the articulation of specific activities aimed at measuring the degree of implementation of these measures, as well as monitoring the continuous

improvement of conduct through the evaluation of the processes for the control of conduct risks, as well as their development, supervision, and improvement.

3. Interpret the contents of the Integrity Management Manual in order to facilitate its application, resolving any doubts that may arise in the entity.
4. Execute the activities contemplated in this Manual with respect to the Code of Conduct and Ethics and its management. Specifically, it shall receive the communications addressed to it by the staff concerned, resolve the queries made to it by such staff, process the complaints received through the Code of Conduct and Ethics, direct the investigation activities for the enquiry into possible acts contrary to the provisions of the Integrity Management Manual and adopt the corresponding proposals for resolution to be forwarded to the Permanent Executive Board.
5. As a continuation or extension of the foregoing, they must receive through the whistle-blowing channel, organise and analyse the warnings or complaints of violation of the Integrity Management Manual and prohibited conduct, as well as receive and process the complaints on the commission of criminal offences made by employees or third parties through the Whistle-blowing Channel and, therefore, process, instruct and propose to the Board of Directors the sanction in relation to any conduct constituting a criminal, civil, commercial, administrative, tax or Code of Conduct offence.
6. Direct the investigations carried out into the possible commission of acts of non-compliance, being able to request the assistance of any area or department of the entity, proposing the sanctions that may be appropriate.
7. Take decisions with respect to violations of the Handbook and prohibited conduct of significant relevance, proposing, where appropriate, the imposition of sanctions and the adoption of disciplinary measures.
8. Establish controls to prevent the commission of offences that could result in legal liability for Xcalibur Smart Mapping.
9. Drawing up an annual report on possible modifications to the Integrity Management Manual aimed at improving its effectiveness and adapting it to the real situation. This report will focus specifically on the analysis of the entity's activities in order to identify possible new risk areas, update those already detected and review the Code of Conduct and Ethics.
10. Submit to the Board of Directors, based on the report described in the previous section, proposals for modification of the contents of the Integrity Management Manual.
11. Plan and supervise the execution of the training activities organised on the contents of the Integrity Management Manual, aimed at disseminating knowledge of it among the personnel affected by its application.

III.III. Powers of the compliance committee

As explained above, the Compliance Committee is constituted as a body with autonomous powers of initiative and control, in accordance with the provisions of article 31 bis. 2.2^a of the Criminal Code, whose mission is to regulate and guarantee as far as possible compliance with the duties of supervision, monitoring and control of the activities carried out by Xcalibur Smart Mapping and its

directors, managers, employees, subcontracted personnel, suppliers and, in general, any business partner of the Company in order to prevent cases of criminal liability of the company.

Specifically, the following powers are attributed to the Compliance Committee and its members for the performance of their duties, although it should first be pointed out that these powers may coincide with those corresponding to the management bodies of the Company or its subsidiaries, which in no way excludes the duties attributed to the Compliance Committee and the obligation of the latter and its members to perform them with absolute independence and autonomy from the former.

- 1. Access to information:** The Compliance Committee and its members shall have free access to the documentation held by Xcalibur Smart Mapping that is useful for the performance of its functions. Such access shall only be possible when fully justified by and for the normal development and fulfilment of its functions.
- 2. Obligation of the entities forming part of Xcalibur Smart Mapping to respond to its requests for information:** The heads of the different areas and departments thereof are obliged to provide the members of the Compliance Committee with any information requested of them regarding the activities carried out therein that may be related to the possible commission of a crime or any act susceptible to liability or to the execution of the measures that make up Xcalibur's criminal prevention model, configured by this Integrity Management Manual.
- 3. Autonomy of its members:** In the exercise of their function, the members of the Committee are autonomous, independent, and impartial, acting on their own responsibility and not subject to orders or instructions from third parties, Xcalibur's governing bodies or management.
- 4. Immunity guarantee:** For the exercise of their functions, the members of the Compliance Committee are guaranteed immunity from the entity or its governing bodies, managers, among others, for the opinions expressed, actions taken, and decisions adopted in which they intervene in their capacity as such. The application of this guarantee would be exempted in the event of any breach of the provisions of the Integrity Management Manual.

With regard to the nature of being a member of the Committee, the position of member of the Committee is performed on a completely voluntary and *ex gratia* basis, regardless of the means that the company will have to provide the Committee with for the development of its actions, and does not imply any modification of the work or service relationship that the company may have previously maintained with Xcalibur Smart Mapping, nor does it give rise to a new relationship of any kind, nor does the condition of member of the Committee generate any kind of dependence with regard to Xcalibur Smart Mapping.

III.IV. Operating procedures of the compliance committee

The Compliance Committee shall meet at least every six months to review compliance with this Integrity Management Manual.

Notwithstanding the foregoing, the Compliance Committee shall meet as often as deemed necessary to ensure effective compliance with this Manual and the exercise of the functions attributed to it, in the area of whistleblower management. In the latter case, the Compliance Committee shall meet as soon as possible and as a matter of urgency.

Meetings of the Compliance Committee shall be called by its Chairman at his own request or at the request of at least two of its members, in any written form, preferably by e-mail, at least seven days in advance, except in the case of emergency meetings, which may be called twenty-four hours in advance.

Minutes shall be taken of each meeting of the Compliance Committee and shall be signed by all members in attendance and shall be kept in the custody of the person acting as secretary.

For the exercise of its functions, the Compliance Committee may seek the technical support of Xcalibur's staff and different Departments in order to have the participation of experts that will enable it to effectively carry out its tasks.

It will also have the necessary material resources (computer equipment, filing devices for documentation with due guarantees of confidentiality, suitable physical location, etc.) to be able to carry out its functions, which will be provided by Xcalibur Smart Mapping.

In this respect, it is assigned an annual budget of 6,000 euros for the purpose of guaranteeing compliance with the functions entrusted to it, as well as, where appropriate, to conduct disciplinary proceedings within its competence and, where appropriate, to hire external professionals to carry out the mandatory periodic analysis of the functioning of the Integrity Management Manual and its revision, as well as, if necessary, the execution of activities aimed at the investigation of possible breaches of the provisions of the same.

III.V. Responsibilities

The members of Xcalibur's Compliance Body shall be subject to the same internal rules as those established for the Organisation as a whole. They shall have the obligation to safeguard and protect the interests of the Company, assuming the following responsibilities:

- Comply with the Code of Conduct and Ethics of the Company.
- Maintain an attitude that fosters a state of autonomy and objectivity towards the activities evaluated and towards the Company, as well as avoid actions or situations that undermine their professional integrity, generate conflicts of interest and prejudice.
- To possess and develop the necessary qualities to establish good relations with the environment, as well as to have good communication skills, both with the management bodies, executives and employees of the Group companies, in order to gather information, clearly and effectively transmit objectives, evaluations, conclusions and recommendations.
- Maintain, update and enrich a body of knowledge, standards, techniques, disciplines, methodologies and tools that enable it to carry out its responsibilities and meet its objectives with the highest levels of quality.
- Comply with the objectives and scope defined in the Integrity Management Manual, as well as issue the appropriate reports and/or binding opinions as objectively as possible.
- To adequately manage the budget allocated to it and the resources at its disposal.
- Submit to possible inspections by the Company's management or governing body.

WHISTLEBLOWING PROCEDURE

IV.I. Objective and scope

One of the objectives of Xcalibur's Code of Conduct and Ethics is to establish a confidential communication channel for receiving internal complaints (whistleblowing), in accordance with the obligation introduced by article 31 bis of the Criminal Code, article 48 of Law 3/2007, of 22 March, for the Effective Equality of Women and Men and Law 2/2023 of 20 February, which expressly establishes the obligation to report possible risks and breaches to the body responsible for overseeing the operation and observance of the model for the prevention of ethical conduct and criminal risks. Finally, this obligation is also included in the international sphere, specifically in the ISO 19600 Standards.

This channel provides group employees and third parties with a means of reporting possible infractions related to conduct that may involve the commission of an act contrary to the law, to the company's policies and procedures, or to the rules of conduct set out in the Xcalibur's Code of Conduct and Ethics.

These regulations are established to guarantee that, should a complaint be filed for an action contrary to the provisions of the Code of Conduct and Ethics, the law in force, or the company's policies and protocols, it will be dealt with in a professional and confidential manner, adopting the appropriate measures to protect Xcalibur's interests and effective compliance with the aforementioned Code, the law and the company's internal policies, guaranteeing at all times the right to confidentiality of the identity of the complainants, and to the defense and presumption of innocence of the persons being investigated.

Finally, this Manual aims to establish a procedure that guarantees the effectiveness of the Whistleblowing Channel, while ensuring the confidentiality of the whistleblower and the appropriate management of conflicts of interest. On this point, article 24 of Organic Law 3/2018, on the Protection of Personal Data and Guarantee of Digital Rights, is applicable, as it expressly regulates internal whistleblowing information systems.

Any manager, professional, collaborator or employee of Xcalibur Smart Mapping (hereinafter, subject persons) may submit reports related to irregular conduct, contrary to the law, the policies and procedures of Xcalibur Smart Mapping or the provisions of the Code of Conduct and Ethics. In any case, these reports must always meet the criteria of truthfulness.

Likewise, this Whistleblowing Channel shall be available to third parties external to the Company, such as suppliers and customers, who may submit reports related to irregular conduct, contrary to the law and to Xcalibur's policies and procedures, under the same premises as the reports made by Xcalibur's personnel. In other words, this procedure is available to all persons listed below:

- A) Employees, including trainees and interns.

- B) Contractors, subcontractors, and suppliers.
- C) Shareholders, members of the management body, directors (including non-executive members), members of supervisory and control bodies and advisors.
- D) Any person working for or under the supervision of contractors, subcontractors, or suppliers.

The Compliance Committee shall ensure that all reports received are independently analysed and shall guarantee the confidentiality of the identity of the person making the report and of the reported person(s), informing only those persons strictly necessary in the process.

The Compliance Committee or, where appropriate, the HR Department to inform the former, shall be the bodies to which all persons subject to the Code of Conduct and Ethics with a legitimate interest must report any possible breach of the Code of Conduct and Ethics, whether it affects them personally or third parties.

Functions

- To process, manage, follow up and, where appropriate, adopt the measures deemed necessary in relation to the investigation and the conclusions that may be reached in response to the complaints submitted.
- Implement new channels of communication to all stakeholders to collect or provide feedback on compliance with the Code of Conduct and Ethics.
- Periodically report on its activity to the Company's management body, issuing reports summarising the complaints received, their classification, status, complaints that have given rise to the opening of criminal, civil or any other legal proceedings, complaints that have given rise to the imposition of sanctions, complaints that have been filed, etc.

IV.II. Procedure for reporting irregular activities

1. Identification of an irregularity

The subject person who becomes aware of the existence of irregular or illegal conduct, conduct contrary to Xcalibur's policies and procedures, or non-compliance or violation of the rules set out in the Code of Conduct and Ethics must report it immediately to the Compliance Committee, as the body responsible for ensuring compliance with the company's internal and external rules, whether it affects him/her personally or affects third parties.

This communication may be made verbally or in writing, in the case of written communication via e-mail address, whistleblower@xcaliburmp.com and in any language, thus ensuring compliance with the Manual and facilitating the communication of the person subject to the Manual to the Compliance Committee.

2. Communication and receipt of the complaint

Any person who becomes aware of an irregularity should report it by e-mail to the aforementioned address. In order to facilitate this task, a form may be attached as Annex I to this document, which, optionally, may be used to report any infringements of which they become aware.

The use of the complaint form is not obligatory in accordance with the provisions of Law 2/2023 of 20 February, and it is even possible to make a verbal complaint.

In short, the communication of the complaint can be made in the following ways:

- A) Verbal and in any language.
- B) In writing and in any language. To do so, you can send the written document to the above-mentioned e-mail address, using the complaint form attached to this Manual as Annex I.

3. Minimum complaint requirements

The complaint must contain the following information in order to be processed:

- Identification of the complainant (This is a requirement in accordance with Report 2007-0128 of the Spanish Data Protection Agency, without prejudice to the subsequent confidentiality of the complainant vis-à-vis third parties).
- Description of the reported event detailing, as far as possible, at least the following points:
 - What the conduct complained of consists of.
 - Possible persons involved.
 - Approximate dates of commission of the acts.
 - Means by which the conduct has been carried out.
 - Business areas affected.
 - Relevant processes affected (e.g. procurement, accounting, treasury...).
 - Potential economic impact.
 - Where appropriate, provide documents or evidence of the facts.

In any case, it is recommended that the communication be as descriptive and detailed as possible, thus making it easier for the recipient to identify the person(s) or department(s) involved. For this purpose, a complaint form is provided in the Annex to these regulations, which will be made available to all company personnel.

Reports must always comply with the criteria of truthfulness and proportionality, and this mechanism may not be used for purposes other than those that pursue compliance with the rules of the Code of Conduct and Ethics. Persons making a report must guarantee that the data provided are truthful, accurate and complete.

➤ REPORTING AND MANAGEMENT OF EVENTS, INCIDENTS AND COMPLAINTS

The notification of events, incidents or complaints that are included in any of the criminal offences that can be attributed, must be communicated through the complaints channel or communication channel that Xcalibur has established in its communication system with stakeholders, the operating regime of which has already been described in this Manual.

In this line, Xcalibur Smart Mapping has several communication routes:

1. E-mail address: whistleblower@xcaliburmp.com.
2. By letter sent by post to the address or registered office of the Company addressed to the attention of the Compliance Committee.
3. By personal appearance before any member of the Compliance Committee in which he/she presents a written document containing the communication that he/she wishes to make. The recipient shall be responsible for collecting it together with the signature of the complainant or, failing that, for taking a statement from the complainant, which must be signed by the complainant himself/herself.

In any case, failure to comply with the provisions of this procedure or those that develop or complement it may give rise to the corresponding disciplinary sanctions in accordance with the Collective Bargaining Agreement, labour legislation and other civil and commercial obligations that the employee has contracted with Xcalibur Smart Mapping.

IV.III. Investigation procedure

1. Receipt and qualification of the complaint

Once the complaint has been received, the Compliance Committee will qualify it, considering whether it meets the minimum requirements for processing, declaring it inadmissible in the event that it is anonymous or manifestly unfounded.

2. Registration of complaints

Once the complaint has been received, it will be assigned an identification code, correlative, and will be incorporated into a database, which will provide information on the classification given to the complaint and its processing status. The database will be updated throughout the different stages of the procedure.

The data provided through the Whistleblower Channel will be included in a personal data file, owned by the affected Company, for the management of the communication received in the Whistleblower Channel, as well as for the performance of as many investigation actions as necessary to determine the commission of the infringement. This database will be processed in accordance with the

provisions of Organic Law 3/2018 on the Protection of Personal Data, its implementing regulations and the General Data Protection Regulation (EU) 2016/679 of 27 April 2016, which entered into force for all Member States on 25 May 2018, as well as Law 2/2023 of 20 February.

The Company undertakes to treat at all times the personal data received through the Whistleblower Channel as absolutely confidential and in accordance with the purposes set forth in these Regulations and shall adopt the necessary technical and organisational measures to guarantee the security of the data and prevent their alteration, loss, unauthorised processing or access, taking into account the provisions of the legislation on the protection of personal data.

With regard to the periods of conservation of personal data, we will act in accordance with the provisions of Organic Law 3/2018 on the Protection of Personal Data (LOPD) and Law 2/2023 of 20 February, which establishes that the data of the person making the report will be conserved for a maximum of 3 months. Once this period has expired, the data will be directly deleted from the reporting system.

3. Processing

Once the complaint has been admitted for processing, it shall be investigated and studied. If the Committee considers that the facts reported are not sufficiently accredited, or do not involve a breach of the rules of the Code of Conduct and Ethics or are not contrary to professional ethics in the context of the duties of the employee reported, the complaint shall be dismissed, filed and the complainant notified.

If, on the other hand, it is considered that there are reasonable indications of the existence of an action or omission contrary to the Code of Conduct and Ethics on the part of one or more officers, directors, collaborators or employees of the Company, the procedure shall be as set out in point 4 below.

The Compliance Committee may obtain all the information and documentation it deems appropriate and necessary at any given time from the whistleblower, the reported party, any employee or Company Management. For the management of the corresponding complaint, the persons and means appropriate to the action being investigated shall be designated.

As a general rule, the respondent will be informed of the existence of a complaint at the time of the initiation of investigative proceedings. However, in cases where there is a significant risk that such notification would jeopardise the ability to effectively investigate the allegation, notification to the respondent may be delayed for as long as such risk exists.

At the end of the investigation phase carried out by the Committee, it must issue an Investigation Report within a period of no more than 20 working days. This report must set out the background to the case, the steps taken and the conclusions and recommendations that may be appropriate.

Once this document has been drawn up, it shall be sent to the head of the decision-making body.

4. Conclusion of the procedure

Once the complaint has been processed and the pertinent conclusions have been obtained, these will be transferred to the administrative body, competent for the adoption of the appropriate decisions or actions, in accordance with the provisions of the applicable regulations, without prejudice to any other criminal or administrative responsibilities that may arise.

All documentation and information received or generated in the different phases of the process must be kept in custody in accordance with current legislation and may be subject to audit.

The database of complaints received shall be updated at all stages of the processing or conclusion of the procedure, incorporating a summary of the status of the complaint and information relating to the complaint.

The complainant shall also be notified, by any reliable means, of the end of the investigation and informed of the main measures taken.

IV.IV. Protection of whistleblowers and conflict of interest

The Responsible Body shall ensure that the confidentiality of the complainant, his or her identity and the content of the complaint is maintained to the extent required and permitted by law, and that no retaliation of any kind occurs against the worker(s) who have made a complaint.

If there are indications or suspicions that such persons have been subjected to reprisals, the perpetrators will be investigated and, where appropriate, sanctioned in accordance with the applicable regulations.

Definition of conflict of interest:

A conflict of interest exists when the objectivity of the decision-maker on a complaint is compromised by his or her relationship with the complainant, the respondent, or the alleged facts. The conflict of interest may be:

- Direct, when you are the subject of the complaint.
- Indirect, when, without being the respondent, objectivity is at risk of being compromised for other reasons, such as:
 - The existence of a relationship of affection or kinship with the complainant or the respondent.
 - The presence of personal interests (e.g. financial or career development) that may be compromised by the investigation of the alleged facts.
 - The existence of vicarious liability (e.g. for inaction) in relation to the facts complained of.

Measures to avoid conflicts of interest:

- The Responsible Body, or any of its officers individually, should refrain from participating in deliberations on complaints where there may be a conflict of interest.
- In the event that the complaint affects the Compliance Committee itself, it must be addressed directly in writing via e-mail to the Management body.
- Whistleblowers may allege the existence of a conflict of interest on the part of the Compliance Committee, providing a reasoned justification for their request. If the Board of Directors does not find that there is a conflict, the complaint shall be deemed invalid, and the complaint shall be filed, and the whistleblower informed in accordance with this Manual.

Measures to ensure confidentiality:

- The database of complaints received with complete information shall be known and managed only by the Compliance Committee.
- The identity of the complainant will only be communicated throughout the complaint management process to those persons who need to know the identity of the complainant in order to carry out the investigation and management of the complaint in accordance with this Plan.
- In no case shall the identity of the whistleblower (or other information that could reasonably be used to identify the whistleblower) be disclosed to the respondent, or to persons who are affected by a conflict of interest (including those who are likely to retaliate against the whistleblower); unless: after the investigation is concluded, the identification of the whistleblower is required by the application of the sanctioning procedure or by judicial proceedings that may have been instituted; or bad faith is established in the complaint.

DISCIPLINARY REGIME

V.I. Introduction

This Disciplinary Regime is framed within this regulatory context, as one of the imperative measures that Xcalibur Smart Mapping must have in the framework of its Model for the Prevention of Criminal Conduct, in accordance with the provisions of Organic Law 1/2015, of 30 March, which amends Organic Law 10/1995, of 23 November, of the Criminal Code in matters of criminal liability of legal persons.

This Disciplinary Regime is therefore established as a means of sanctioning any violation of the internal procedures and regulations implemented in Xcalibur Smart Mapping for the prevention and detection of offences. This is intended to help prevent criminal conduct, as well as any practice contrary to the law and good business practices that deviate from the provisions of the Law and/or break the rules or internal procedures established by the Company, thus acting as a mechanism of exemplarity, correction, and solution.

V.II. Xcalibur's management and disciplinary powers

The disciplinary regime was created to guarantee the effectiveness of the complaints channel, as well as to ensure that the company complies with all the legality and guarantees of the legal system, in addition to complying with the requirements of article 31 bis of the Penal Code, so that, in the event that an offence deserving criminal reproach is committed, the company can exonerate its responsibility. All employees, administrators, directors, managers, and persons or companies that, in whatever way, collaborate with the activity carried out by Xcalibur Smart Mapping are subject to the same, and are obliged to comply with the rules and procedures implemented by the Company in its organisation, and to behave at all times in accordance with the highest levels of ethics and integrity in the exercise of their functions.

The disciplinary regime finds its legitimacy in the management and disciplinary powers of the company, which legitimises and empowers the company to act by imposing sanctions within a previously established framework where inter-private legal relations circulate, for any conduct that deviates from or breaks the internal rules and procedures established by Xcalibur Smart Mapping.

The legal basis for the management and disciplinary powers to which we refer is found in the Workers' Statute approved by Royal Legislative Decree 1/1995 of 24 March 1995, which, in Article 1.1, defines subordinate labour "within the sphere of organisation and management of the company"; in Article 5.c) provides that it is the basic duty of workers to "comply with the orders and instructions of the employer in the regular exercise of his managerial powers"; and Article 20.1

establishes that workers "shall be obliged to carry out the agreed work under the direction of the employer or the person delegated by him".

Likewise, article 20.2 of the aforementioned legal text establishes that "the worker owes the employer the diligence and collaboration in the work that the legal provisions, the collective agreements and the orders or instructions adopted by the employer in the regular exercise of his management powers", and may therefore be considered as a breach of labour law punishable in accordance with the provisions of article 58.1 of the Workers' Statute, any action carried out by any Xcalibur employee or manager in the performance of their work duties, contrary to the applicable legal provisions, the collective bargaining agreement, or any internal policy or regulations adopted by Xcalibur Smart Mapping for the prevention and detection of offences.

In this regard, the commission of the alleged offence entitles the Company to take disciplinary measures against whoever is liable, including dismissal, applying at all times the General Workers' Statute, the applicable Collective Bargaining Agreement and the employment contract signed. Likewise, failure to report an offence when aware of it may be subject to disciplinary action and, of course, the actions of other persons (managers, directors, advisors, independent professionals, etc.) and companies or entities that collaborate with the company's activities may also be sanctioned.

V.III. Duties and responsibilities of xcalibur's employees and directors

All Xcalibur employees and managers must carry out their professional duties in compliance with and respecting the Law, as well as the internal policies and regulations that have been established in the Company to prevent any illegal and/or criminal actions in our organisation.

In this sense, it is an imperative duty for all Xcalibur employees and managers to act at all times guided by the principles of ethics, integrity, legality and transparency in all their actions and in accordance with the provisions of Xcalibur's Code of Conduct and Ethics, which must be read, understood and always kept in mind, adapting it to the development of the work functions assigned to each of them.

Likewise, in order to prevent or, where appropriate, detect any irregular conduct that may take place at any of the Company's hierarchical levels, it is the duty of all Xcalibur employees and managers to report and denounce, through the procedures established in the Complaints Channel implemented in our organisation, any possible risks or breaches of the Law, the Code of Conduct and Ethics, any other internal regulations or action protocol implemented by the Company and/or any action that may be considered illegal or criminal.

Any breach of the aforementioned internal regulations and policies and/or of the Law in the performance of professional duties shall be considered a breach of due loyalty on the part of its managers or, as the case may be, a breach of employment which may be sanctioned either with the dismissal of the manager or, as the case may be, in accordance with the provisions of article 54 of the Workers' Statute, which provides that "breaches of contract shall be considered to include:

indiscipline or disobedience at work, breach of contractual good faith, as well as breach of trust in the performance of work".

V.IV. Sanctions and disciplinary procedure

The sanctions corresponding to the disciplinary offences referred to above, consisting of breaches of the Law, of the Code of Conduct and Ethics, of any other internal regulations or action protocol implemented by Xcalibur Smart Mapping, and/or of any action that could be considered unlawful or criminal, shall be classified by the Company as minor, serious or very serious, depending on the specific circumstances of the case and, where appropriate, in accordance with the provisions of the disciplinary regime set out in the applicable sectoral collective agreements, in accordance with the provisions of the disciplinary regime set out in the applicable sectoral Collective Bargaining Agreements, which, for the purposes of the provisions of this document, shall be applicable to any Xcalibur employee or manager, regardless of their rank and without exception, with the procedure for imposing sanctions on persons or entities outside any employment relationship with the company being applied in accordance with the provisions of the applicable mercantile regulations.

Likewise, the manager or employee may not be disciplined twice for the same action but may be disciplined as many times as the number of offences committed.

Finally, the Compliance Committee, in the performance of its duties, upon detecting non-compliance with any of the rules referred to herein, as well as any rule whose non-compliance could result in liability for the manager, the employee and/or for the company, shall initiate the appropriate investigation file for its analysis, conclusions and, if appropriate, proposal of a sanction.

Without prejudice to the foregoing, the Committee, as the body responsible for the control of regulatory compliance, shall ensure that the relevant public authorities are duly informed when said infringement involves the commission of an offence defined in any of the applicable legal systems.

Penalties shall be determined and applied as follows, depending on the status of the offender:

- a. Persons subject to the scope of the Workers' Statute: The system of infringements and penalties established therein and/or, where applicable, in the corresponding Collective Agreements or sectoral regulations shall apply.
- b. Members of the governing bodies, Board of Directors: Proposal to the governing bodies of Xcalibur Smart Mapping, Administrators, Board of Directors or, where appropriate, General Meeting, the immediate dismissal as such, without prejudice to any legal action that may be appropriate.
- c. External personnel providing services for Xcalibur Smart Mapping under any modality: Immediate termination of the service relationship, without prejudice to any legal action that may be appropriate.

➤ DISCIPLINARY PROCEDURE

The disciplinary procedure shall be initiated by the corresponding complaint, as well as when the Compliance Committee becomes directly or indirectly aware of any fact that could generate a risk for Xcalibur Smart Mapping, and the stages of the sanctioning procedure shall be as follows:

a) Receipt and qualification of the complaint

Once the complaint has been received, the Compliance Committee shall qualify it, considering whether it meets the minimum requirements for processing, declaring it inadmissible in the event that it is anonymous or manifestly unfounded.

b) Registration of complaints

Once the complaint has been received, it will be assigned an identification code, correlative, and will be incorporated into a database, which will provide information on the classification given to the complaint and its processing status. The database will be updated throughout the different stages of the procedure.

The data provided through the Whistleblower Channel will be included in a personal data file, owned by the affected Company, for the management of the communication received in the Whistleblower Channel, as well as for the performance of as many investigation actions as necessary to determine the commission of the infringement. This database will be processed in accordance with the provisions of Organic Law 3/2018 on the Protection of Personal Data, its implementing regulations and the General Data Protection Regulation (EU) 2016/679 of 27 April 2016, which entered into force for all Member States on 25 May 2018, as well as Law 2/2023 of 20 February.

The Company undertakes to treat at all times the personal data received through the Whistleblower Channel as absolutely confidential and in accordance with the purposes set forth in these Regulations and shall adopt the necessary technical and organisational measures to guarantee the security of the data and prevent their alteration, loss, unauthorised processing or access, taking into account the provisions of the legislation on the protection of personal data.

With regard to the periods of conservation of personal data, we will act in accordance with the provisions of Organic Law 3/2018 on the Protection of Personal Data (LOPD) and Law 2/2023 of 20 February, which establishes that the data of the person making the report will be conserved for a maximum of 3 months. Once this period has expired, the data will be directly deleted from the reporting system.

c) Commencement of Proceedings

The complaint shall contain the minimum requirements set out in the Manual and once received, shall initiate the procedure:

- a. The Compliance Committee shall appoint an instructor, who may be one of its members or a third party when circumstances so advise. Therefore, the body competent to initiate disciplinary proceedings shall be the Compliance Committee.
- b. The Compliance Committee may order that, within a maximum period of fifteen days, preliminary proceedings be carried out in order to determine, on a preliminary basis, whether there are circumstances that justify such initiation. In particular, these actions shall be aimed at determining, as precisely as possible, the facts that may justify the initiation of proceedings, the identification of the person or persons who may be responsible and the relevant circumstances involved.
- c. The investigation activities contemplated in the Manual shall be considered for all purposes as a sanctioning procedure and must include the necessary guarantees and safeguards. In this respect, the instructor shall notify the alleged offenders of the facts with which they are charged by issuing an initial report containing the facts that motivate the procedure, their possible classification and the sanctions that may correspond to them, granting them a period of 15 working days, excluding weekends and public holidays, to present allegations to the accused and, where appropriate, to provide evidence to the contrary.
- d. Once the allegations of the accused have been received, or once the period for making them has elapsed, the Instructing Officer will issue a Final Report that will be sent to the Compliance Committee, which will agree, within a period not exceeding 30 working days, to continue with the processing of the procedure on the understanding that there has been a breach of the Integrity Management Manual or to close the proceedings if no infringement is found to have been committed.
- e. The Compliance Committee shall notify the Compliance Committee and the interested parties of the content of the instructor's report so that, within 15 working days, they may make the corresponding allegations and provide in their defence any documents or information they deem appropriate and, where appropriate, propose the opening of an evidentiary period, specifying the means they intend to avail themselves of. The Compliance Committee shall decide whether or not to admit the evidence proposed and, if appropriate, to take such evidence.
- f. Notwithstanding the foregoing, if at the time the complaint is made or from direct or indirect knowledge of the facts, the Compliance Committee considers that an alleged criminal offence may be involved, it shall bring the facts reported to the attention of the competent judicial bodies and, if so required by law, without the need to process any disciplinary proceedings, the processing of which shall be suspended pending the resolution of the criminal proceedings.
- g. In the event that the complaint is referred to the competent jurisdictional bodies, the company may adopt the precautionary measures that the regulations allow for this purpose, including the suspension of contractual relations or collaboration, in whatever form, with Xcalibur Smart Mapping.

d) Proposed sanction

Once the evidentiary phase has concluded, the Compliance Committee shall draw up a reasoned resolution proposal within 30 days. This proposal shall include an assessment of the evidence, establish the proven facts, their legal assessment, the person or persons responsible, and the

infringement or infringements committed, and shall be sent to the company's administrative body, which, within 15 working days of receipt of the proposal, shall issue the corresponding resolution, which shall be notified to the interested parties and to the Compliance Committee, agreeing to initiate any actions or procedures considered legally appropriate for the purposes of processing the procedure and consequent imposition, where appropriate, of disciplinary sanctions in accordance with the Collective Bargaining Agreement, labour legislation and other civil and commercial obligations that the employee has contracted with Xcalibur Smart Mapping.

The parties shall be notified of this decision, as well as the body competent to enforce the decision and thus to initiate the procedures and actions that may be required in view of the aforementioned decision.

➤ REPORTING AND MANAGEMENT COMPLAINTS

The notification of incidents or complaints that are included in any of the criminal offences that can be attributed, must be communicated through the complaints channel or communication channel that Xcalibur Smart Mapping has established in its communication system with stakeholders, the operating regime of which has already been described in this Manual.

In any case, failure to comply with the provisions of this procedure or those that develop or complement it may give rise to the corresponding disciplinary sanctions in accordance with the Collective Bargaining Agreement, labour legislation and other civil and mercantile obligations that the worker has contracted with Xcalibur Smart Mapping.

V.V. Subcontracting

The collaborators, agents, subcontractors and third-party companies with which Xcalibur Smart Mapping contracts will be required to provide a declaration that it has a risk prevention programme in place, both criminal risks to prevent the commission of crimes in the terms referred to in article 31 bis of the Penal Code, as well as risks of any kind that contradict the legal system.

In the event of not having this Manual, all companies and other third parties with which the Company has to subcontract the provision of a service, or the execution of an activity must comply with the provisions of Xcalibur's Code of Conduct and Ethics, with the company that is the object of the subcontracting being responsible for ensuring correct compliance with the same.

For these purposes, no company shall be contracted, or it shall be cause for termination of the contract if the subcontracted or collaborating company is not willing to adjust its actions to Xcalibur's Code, unless it already has a Code of equivalent characteristics to this one. Therefore, it will be an essential requirement that the collaborator, subcontractor, supplier or any third-party company with which the contract is signed, acknowledging having express knowledge of the existence of the Code and receiving a copy of the same at that time, in addition, they will be informed that they can obtain as many copies as necessary on Xcalibur's Intranet.

DISSEMINATION OF THE COMPLIANCE PLAN

In order to properly comply with current legislation, the implementation of the control measures set out in the Integrity Management Manual must be accompanied by its dissemination and explanation to all those subject to its scope of application.

These activities, in addition to providing the necessary knowledge for compliance, will emphasise the importance of compliance and the need to assume the principles of action aimed at preventing the commission of unlawful acts.

For this reason, the subjects within the scope of application of this Manual shall receive information on the criminal risk prevention policies adopted by the company itself and on any updates.

Finally, in order to facilitate the dissemination of the Integrity Management Manual, a copy of it will be available to all persons within its scope on the Xcalibur's intranet.

➤ DISSEMINATION OF THE CODE OF CONDUCT AND ETHICS

Xcalibur's Code of Conduct and Ethics is publicly available on the Group's Corporate website. To ensure the Code is understood by all relevant stakeholders, each Xcalibur Business Unit is responsible for translating it into their local language.

Upon joining Xcalibur Smart Mapping, all new employees must sign a copy of the Code, confirming their commitment to uphold its provisions. Similarly, existing employees are required to affirm their commitment to the Code. Moreover, key business partners receive a copy of the Code, and its fundamental clauses may be integrated into the general conditions of our contracts.

The Code of Ethics undergoes periodic reviews and updates as necessary. When updates are implemented, all members of Xcalibur will be required to reaffirm their commitment to the revised version of the Code, ensuring its continued relevance and effectiveness.

APPOINTMENT OF XCALIBUR'S LEGAL COUNSEL

Given that the Compliance Committee must function as an independent and autonomous body, it shall, in any case, be the competent body to appoint both the person who shall represent the company in criminal proceedings and to appoint the person or persons who shall represent the company in legal and procedural proceedings of any kind initiated as a result of facts related to this Manual.

In accordance with the express provisions of the Disciplinary Regime and given that the Compliance Committee must function as an independent and autonomous body of the Permanent Executive Board, the Compliance Committee itself shall, in any case, be the competent body to appoint both the person who must represent Xcalibur in criminal proceedings, as well as the body with exclusive competence to appoint the person or persons who must exercise the legal and procedural representation of the Board in proceedings of any kind initiated as a result of facts related to this Integrity Management Manual.

In the event that the person involved in the event is one of the members of the Compliance Committee, such legal representation and the power to appoint legal and procedural representation shall fall exclusively to the person holding the position of Chairman and, if this person is the one affected or involved in the breach, the Company's management body shall decide the person or persons who shall exercise the legal defence of the same.

In the first cases provided for herein, the Company's management bodies are obliged to accept and assume the decisions adopted by the Compliance Committee, subject to approval of the corresponding budget for the professional work to be carried out.

ANNEXES

Annex 1. Orientative Model Form to be filled in by the complainant

Details of the complainant	Name and Surname:		
	Telephone:		
	E-mail:		
	Occupation of the Complainant:		
	Address to which it belongs:		
	Relationship to the respondent (superior, subordinate, etc.):		
Date of complaint:			
Description of the communication:	Description of the complaint, persons involved, areas of the Company that are affected... and any other relevant data that you consider relevant.		
Approximate date of the alleged facts		Does it affect third parties linked to Xcalibur?	
Does it have an economic impact?	Yes No N/A	Approximate quantification of the impact (in euros).	
Do you consider that there is a conflict of interest with any of the members of the Complaints Channel Management Body?	Yes No		
Grounds for the conflict of interest	If the answer to the previous question is affirmative, please indicate your justification and the names of the members of the Whistleblower Channel Management Body with whom you consider that there is such a conflict of interest.		
Annexed Documents	<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">Attach file</div>		
	(Please provide any documentation that you consider to be evidence of the complaint.)		

LOPD clause

"In accordance with the provisions of Organic Law 3/2018, on the Protection of Personal Data and its implementing regulations, we inform you that, by providing your personal data through this form, you authorise Xcalibur to process your data in a file under the responsibility of the Company, for the purpose of processing and investigating your complaint in accordance with the provisions of the Xcalibur's Code of Conduct and Ethics.

We also inform you that, should it be necessary, both the information you provide us with through this Complaints Channel and the personal data you provide us with through this form may be communicated to the competent judicial authority in order to investigate the facts you have reported.

Finally, we inform you that you may exercise your rights of access, rectification, cancellation and opposition, as well as revoke your consent before Xcalibur, which will be responsible for processing and investigating, on its own behalf, all complaints received through this Complaints Channel, by sending your communication to the e-mail address whistleblower@xcaliburmp.com, indicating the right and duty you wish to exercise and identifying yourself by means of a photocopy of your identity document".