



Code of Conduct and Ethics





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1. Our Ethical Framework

1.1. Introduction

The Code of Conduct and Ethics of Fundación Xcalibur serves as a comprehensive ethical framework, providing clear guidelines on how we must behave in the development of our activities. In addition to the general commitments outlined below, the Code is composed of policies and procedures detailing the expected ethical behaviors in various areas of action for all Foundation employees, volunteers, and partners.

Although these guidelines are primarily intended for internal use, we make our Code available to any person or entity contributing to or collaborating with Fundación Xcalibur activities in any way. This disclosure aims to foster collaboration with our partners to jointly develop best practices aligned with high principles in the social field and International Cooperation.

To ensure that the perspectives and interests of all stakeholders are properly represented, the Code remains adaptable and subject to adjustments based on insights and findings derived from socialization workshops with these groups.

1.2. Legal Compliance

Fundación Xcalibur operates in many countries around the world. In all cases, we respect national laws and any other international regulations. We are committed to acting ethically in all aspects of our activities and maintaining the highest standards of honesty and integrity.

1.3. Who Does This Code Apply To?

Fundación Xcalibur attaches the utmost importance to its integrity and to that of each of its trustees, directors, managers, employees, interns, and every person, company, or entity collaborating in the development of the Foundation's social activities. All these individuals and entities are required to follow Fundación Xcalibur Code of Conduct and Ethics, and our ambition is to encourage our contractors, subcontractors, suppliers, agents, and partners—along with their employees—to work and act consistently with our Code.

At Fundación Xcalibur, we believe ethical conduct is a fundamental responsibility that we all share. In this regard, our executives and leaders play a vital role in ensuring that team members understand and adhere to our Ethical Code. They must lead by example and demonstrate our values through their actions.

Our administrative and governing bodies rely on the same bodies as our founding partner, Xcalibur Smart Mapping, which also play a key role in upholding the highest ethical standards. As authorized representative members of our foundation, they must comply with the strictest standards of integrity in performing their duties.

1.4. How to Use This Code

Our Code of Conduct and Ethics is designed to provide guidance on our commitments, but it may not cover every conceivable circumstance. It is important to note that this Code is not intended to replace local or sector regulations, but rather to complement them.

It should be noted that certain activities or countries in which our organization operates may be subject to stricter principles, practices, or laws than those described in this Code. Under all circumstances, compliance with the stricter principle, practice, or regulation is mandatory. This



Code should be considered a reference point or minimum requirement that must always be followed, unless it conflicts with local legislation. If such a situation arises, individuals should seek legal advice from the Legal Department of Xcalibur Smart Mapping for further guidance.

1.5. Let's Talk About This Code

For any questions regarding the interpretation and application of this Code, employees and other stakeholders may contact the Foundation's Management and the Human Resources Department of Xcalibur Smart Mapping. In the event of suspected unethical or illegal conduct, follow the whistleblowing procedures outlined in the relevant section of this Code.

1.6. The Right—and Duty—to Speak Up

Fundación Xcalibur provides a confidential channel to report conduct that may be unethical, illegal, in violation of professional standards, or otherwise inconsistent with Fundación Xcalibur's Code of Conduct and Ethics.

At Fundación Xcalibur, we strive to create a safe environment for addressing ethical concerns, and we encourage all internal and external collaborators to speak up.

Any form of retaliation against a person who reports a violation in good faith, even if the report proves to be unfounded, constitutes a serious violation of the Code of Conduct and is strictly prohibited. Retaliatory acts must be reported immediately and will be subject to appropriate disciplinary measures.

Please refer to the "Whistleblowing Procedure" section for more detailed information.

1.7. Reference Documents

At Fundación Xcalibur, we are committed to maintaining ethical conduct and integrating our values and guidelines into all decision-making processes. To achieve this, we have developed a set of policies, standards, and protocols that guide our operations and further elaborate on the commitments set forth herein, forming an integral part of this Code. These include:

- Anti-Corruption Policy
- Child Protection Policy
- Policy on Protection against Sexual Exploitation, Abuse, and Harassment (PSEAH), and against Violence and Harassment in the Workplace
- Equality, Diversity, and Inclusion Policy
- Health, Safety, and Environment (HSE) Policies and HSE Operational Management System Standards
- Environmental Policy of Fundación Xcalibur
- Due Diligence Policy
- Social Responsibility Policy

The above are detailed self-regulation instruments that all employees must read, understand, and sign upon joining Fundación Xcalibur. Furthermore, they are expected to reaffirm their understanding and commitment to them whenever relevant updates occur.

We also rely on the same codes established by Xcalibur Smart Mapping.



2. Our Commitments

The behaviors listed below, categorized into "always" and "never," serve as indicators of expected conduct. However, it is important to note that these guidelines do not cover every possible scenario or circumstance.

2.1. Anti-Bribery and Anti-Corruption

Bribery is a corrupt practice involving giving or receiving money, gifts, or favors in exchange for unlawful advantages. Fundación Xcalibur maintains a zero-tolerance policy against corruption. We are committed to conducting our activities legally, transparently, and ethically.

Always:

- Know who you are doing business with.
- Follow the Anti-Corruption and Anti-Bribery Policy and related procedures.

Never:

- Offer or accept bribes, kickbacks, improper payments, or other third-party advantages, including "facilitation payments".

2.2. Prevention and Management of Conflicts of Interest

A conflict of interest exists when a director, manager, employee, or representative—or one of their relatives or close friends—may personally benefit from an activity involving Fundación Xcalibur, or when any of these individuals attempts to favor a company or third party in an activity where they or a relative/close friend have a financial interest.

Always:

- Discuss any potential conflict with your supervisor or the Xcalibur Smart Mapping HR Department as soon as possible, maintaining open and transparent communication.
- Notify the Xcalibur Smart Mapping HR Department of any changes in your personal circumstances that could give rise to a conflict of interest with Fundación Xcalibur.
- Make objective hiring decisions based solely on applicants' skills and qualifications, without regard to family or personal ties.

Specific Guidelines for Members of the Board of Trustees and Executive Committee:

Fill out and sign a declaration of absence of conflict of interest upon joining Fundación Xcalibur.

Report any other significant roles, commitments, or economic activities that could potentially lead to a conflict of interest.

Never:

- Participate in decision-making regarding establishing relationships between Fundación Xcalibur and a company in which you, a relative, or a close friend have a significant financial interest.

2.3. Anti-Money Laundering and Tax Evasion Prevention

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

**Always:**

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

Never:

- Tolerate any scheme that facilitates tax evasion or money laundering.
- Accept cash-settled transactions.

2.4. Accuracy of Management Documents

Fundación Xcalibur must accurately record and manage all assets, liabilities, expenses, and transactions in accordance with applicable accounting principles, standards, and laws.

Always:

- Keep accounting systems up to date.
- Collect and store accurate information regarding payments made or received.
- Ensure invoices contain all necessary details for proper recording.
- Verify that expense reports are correctly entered and do not cover illegal or unauthorized payments.
- Ensure management documents and reports are drafted in good faith and accurately reflect the status of Fundación Xcalibur.
- Report any false or suspicious entries.

Never:

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

2.5. Ethical Relationships with Partners, Suppliers, and Stakeholders

Working ethically with participants in our activities (communities), our partners, suppliers, and other stakeholders is essential to strengthen mutual trust, promote fairness in transactions, safeguard our reputation, and position ourselves as a trusted leader.

Always:

- Treat communities and activity participants honestly, respectfully, and responsibly.
- Treat our partners, suppliers, and other stakeholders honestly, respectfully, and responsibly.
- Conduct selection and bidding processes in a transparent manner.
- Protect confidential information belonging to our partners as if it were our own.
- Report any partner that poses a risk to our ethical standards compliance.

Never:

- Impose abusive terms on our commercial partners.



2.6. Asset Protection

At Fundación Xcalibur, safeguarding both tangible and intangible assets is of utmost importance. We share a collective responsibility to protect them against theft, loss, or damage, including data gathered during activities (e.g., surveys) and equipment.

Always:

- Comply with all physical access controls at Fundación Xcalibur facilities.
- Apply appropriate control levels to protect data based on its sensitivity/value.
- Protect passwords and identification credentials.
- Report any potential infringement of Fundación Xcalibur's intellectual property rights.
- Return all documents and data containing confidential information to the designated Fundación Xcalibur representative upon departure.

Never:

- Allow unauthorized individuals access to our facilities, information, data, or other assets.
- Retain documents or data containing confidential information when leaving Fundación Xcalibur.

2.7. Confidentiality

Employees and other personnel providing professional services to Fundación Xcalibur are responsible for safeguarding the foundation's confidential information to prevent unauthorized disclosure or misuse. All proprietary foundation information is confidential—especially non-public or sensitive information—where disclosure could harm Fundación Xcalibur or activity participants. Examples include budgets, vendor details, strategies, financial plans, service specifications, and sensitive HR data (salaries, personal employee data).

Always:

- Maintain confidentiality regarding the Foundation's strategic information and technical know-how.
- Use privacy filters on your computer screen when working outside the office.
- Encrypt email attachments containing important or sensitive information.
- Disclose confidential information only in private, secure settings.
- Consult with the Fundación Xcalibur Legal Department regarding the necessity of signing Non-Disclosure Agreements (NDAs).

Never:

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

2.8. Respect for Personal Data

Fundación Xcalibur respects and protects personal data entrusted to it by employees, participants, and partners. Personal data is collected and processed in accordance with our values, applicable law, and respect for privacy as a human right.

Always:

- Rigorously comply with all relevant laws and regulations governing the collection, sharing, and storage of personal data, as well as strict confidentiality requirements.
- Collect only personal data necessary for specific, defined purposes.
- Store personal data only for the duration specified by local laws and regulations.
- Ensure personal data is stored securely.
- Inform data subjects on how their personal data is collected, including the type of data, purpose, storage period, and contact details for inquiries.



- Respect individuals' rights to access and rectify their personal data collected by Xcalibur.
- Obtain explicit consent prior to capturing and using individuals' photographs.

Never:

- Access personal data unless proper authorization is granted.
- Share personal data outside the organization unless proper due diligence has been conducted on the receiving entity and an appropriate contract is in place.

2.9. Responsible Communication

Fundación Xcalibur's image and reputation are valuable assets requiring clear, transparent communication with stakeholders. Communication channels designated by the Communication and Marketing Department must always be used.

Always:

- Use our brand properly and report any third-party infringements.
- Provide clear, transparent, and accurate information about our activities.
- Respect third-party intellectual property rights before publishing content.
- Ensure all official statements to media outlets are approved by the Communication and Marketing Department prior to release.

Never:

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



3. Our Commitments as an Employer

3.1. Respect for Human Rights

Fundación Xcalibur is fully committed to promoting and protecting human rights in all our activities and value chain. Our commitment is framed in alignment with internationally recognized human rights standards, particularly those contained 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. Furthermore, we uphold the principles of the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work. We strongly defend freedom of association, the right to collective bargaining, equal remuneration, and a safe working environment, while firmly opposing unfair discrimination, child labor, human trafficking, forced labor, and all other forms of modern slavery.

Always:

- Identify and prevent adverse impacts on human rights arising from our own activities, as well as from value chain activities carried out by partners or companies with which we maintain direct or indirect lasting business relationships.
- Report any potential or alleged labor or human rights abuse within our activities or those of a partner.

3.2. Health and Safety Promotion

At Fundación Xcalibur, we prioritize creating a safe and healthy working environment to protect the well-being of our employees, contractors, and the communities where we operate. We consider safety a fundamental priority that extends beyond mere regulatory compliance. Our commitment to health and safety is deeply rooted in our risk management, planning, and operational processes. This dedication applies to all members of our organization, from executives to every single employee, regardless of role or location. In particular, managers play a vital role in monitoring and implementing occupational health and safety measures for their team members and supervised third parties.

Always:

- Know and follow Fundación Xcalibur health and safety rules, protocols, and procedures applicable to your work.
- Engage in open dialogue to identify and address potential occupational health risks and issues.
- Stop work immediately if you believe conditions are unsafe.

Never:

- Disregard safety rules, protocols, and procedures established by Fundación Xcalibur.

3.3. Fostering Inclusion, Diversity, and Equality

Fundación Xcalibur fosters an inclusive and diverse workplace where all individuals are respected and provided with equal opportunities. 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, sex, religion, age, or functional diversity.



As a central element of its mission, Fundación Xcalibur is fully committed to social inclusion, diversity, and equality. We actively collaborate with non-governmental organizations (NGOs) to support the labor market integration of underrepresented social groups.

Always:

- Hire candidates based solely on their qualifications, experience, and skills.
- Ensure employee career advancement is merit-based.
- Promote equal treatment within the organization.
- View diversity as an asset.
- Understand and comply with the Equality, Diversity, and Inclusion Policy.

Never:

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

3.4. Fight Against All Forms of Harassment

Fundación Xcalibur recognizes that all forms of harassment, including psychological and sexual harassment, are unacceptable and harmful to the well-being and productivity of our employees. We maintain a zero-tolerance policy toward any behavior that creates a hostile work environment.

To effectively address and prevent harassment, it is essential that employees report incidents using the reporting systems outlined in this Code.

Always:

- Report if you witness any form of verbal or physical violence, or any form of intimidation that could create a threatening work environment.
- Understand and comply with the Policy on Intimidation, Harassment, and Victimization, along with related procedures.

Never:

- Behave in a way that undermines, humiliates, or violates a person's dignity.
- Make unwanted or inappropriate comments, suggestions, or physical contact.



4. Our Commitments as a Socially and Environmentally Responsible, and Solidary Organization

4.1. Respect for the Environment

At Fundación Xcalibur, we firmly believe in the importance of respecting nature and operating sustainably. We are committed to accelerating a fair energy transition, a commitment reflected in the measures we have implemented to minimize our negative environmental footprint and maximize our positive impact by integrating environmental considerations into our strategy and planning.

Always:

- Make a conscious effort to minimize energy use and resource consumption whenever possible, without creating risks. Turn off lights, computers, and other electronic devices when not in use, and consider energy-efficient alternatives.
- Comply with Fundación Xcalibur guidelines regarding recycling and waste disposal in our offices.
- Strive to foster a firm commitment to environmental sustainability among suppliers, contractors, funders, and partners. Consider their environmental governance framework, including potential risks as well as associated opportunities.
- Actively participate in environmental sustainability training sessions organized by the organization.
- Share any suggestions or ideas with the team to enhance our commitment to nature and sustainability.

Never:

- Disregard environmental laws, regulations, and policies in the performance of your duties.
- Undertake works or operations without the required environmental permits for the case.

4.2. Respect for Local Communities and Their Customs

By its very nature, Fundación Xcalibur works alongside communities to contribute to their development and create future opportunities. Respect for the people targeted by its activities is embedded in the Foundation's DNA. In all our actions, we are committed to anticipating and preventing adverse effects and negative consequences that might stem from our operations. Should negative impacts occur unexpectedly—whether derived directly from its activities or not—the Foundation is committed to minimizing these impacts to the greatest extent possible, thereby contributing to the protection of local communities and their customs.

Always:

- Be respectful, open, and transparent in all relationships with communities.
- Respect the rights of local communities, minimizing the impact of our activities on their way of life.
- Report any inappropriate behavior by an employee or collaborator toward a member of the local community.

Never:

- Exert undue, unethical, or unlawful influence over any individual belonging to the communities in which we operate.



5. Disciplinary Measures

Any breach of the law, this Code, or other Fundación Xcalibur policies may lead to disciplinary action, in addition to any civil or criminal liability that may apply. The type of disciplinary measure taken by Fundación Xcalibur will depend on the severity of the infraction as well as applicable laws and regulations. Possible disciplinary actions at Fundación Xcalibur include verbal or written warnings, suspension, reassignment, dismissal, and mandatory training.

6. Dissemination of the Code

The Fundación Xcalibur Code of Conduct and Ethics is available to the public on the website. To ensure that all stakeholders understand the Code, Fundación Xcalibur is responsible for providing a translated version in an official language of each country where it operates.

Upon joining Fundación Xcalibur, all new employees must sign a copy of the Code, affirming their commitment to respect its provisions. Similarly, current employees must confirm their ongoing commitment to the Code. In addition, key partners receive a copy of the Code, and its fundamental clauses may be integrated into the general terms and conditions of our agreements and/or contracts.

The Code of Ethics is periodically reviewed and updated as necessary. When updates occur, all members of Fundación Xcalibur must reaffirm their commitment to the revised version of the Code, thereby ensuring its continued relevance and effectiveness.

6.1. Whistleblowing Procedure

Fundación Xcalibur has established a whistleblowing procedure to strengthen its culture of respect and integrity. Through this procedure, the organization seeks the notification of suspected misconduct, including actions or omissions that may breach the Code of Conduct and Ethics, as well as criminal or administrative infractions. This procedure is available to all persons listed below:

- A. Employees, including interns and trainees.
- B. Contractors, subcontractors, and suppliers.
- C. Shareholders, members of the administrative, management, or supervisory body (including non-executive members).
- D. Any person working for or under the supervision of contractors, subcontractors, or suppliers.

To facilitate a smooth and effective reporting process and relieve fear of retaliation, Fundación Xcalibur has established a specialized whistleblowing channel managed by an Xcalibur Smart Mapping Compliance Committee. In this way, anyone acting within any entity of the Group who becomes aware of irregular, illegal, or non-compliant conduct regarding Fundación Xcalibur's Code of Ethics, policies, and procedures can report it to said Committee, which functions as an autonomous and independent body tasked with overseeing the prevention of unethical conduct and criminal risks.



Group employees facing cases of irregular or illegal behavior, or violations of Xcalibur's policies, procedures, or Code of Ethics, may choose to inform their supervisor, the HR Department, or the Compliance Committee, depending on their level of comfort, as outlined below:

Reporting Options:

1. Contact your supervisor if you feel comfortable doing so.
2. Contact the HR Department if you prefer not to speak with your supervisor.
3. Send your complaint via email to whistleblower@xcaliburmp.com if you are concerned about retaliation and do not wish to contact your supervisor or Xcalibur Smart Mapping HR.

Upon receiving a report, jurisdiction to handle and impartially conduct relevant internal investigations depends on the nature of the infraction:

The Compliance Committee is responsible for investigations concerning conduct with criminal and administrative sanctioning implications.

The Xcalibur Smart Mapping HR Department is responsible for handling purely labor-related breaches without criminal or administrative sanctioning implications.

Fundación Xcalibur understands that reporting an infraction may involve sensitive information. Therefore, all communications related to whistleblowing will be handled with the utmost confidentiality. If reports are made orally, the conversation will be documented with the whistleblower's consent, either through secure and durable recordings or accurate transcripts.

For more detailed information regarding the whistleblowing procedure, please consult the Fundación Xcalibur Compliance Manual.