

CODE OF ETHICS AND BUSINESS CONDUCT

Aicox Soluciones S.A.U.

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01. INTRODUCTION

Commitment to ethics is an essential pillar for the proper functioning of Aicox. This Code of Ethics and Business Conduct formalizes Aicox's commitment to ethics and is the fundamental rule that binds us to our customers, suppliers and any third party that has a relationship with us and whose opinions and decisions influence economic results or impact our reputation.

This Code reflects and shows the way of acting of all of us who are part of Aicox, establishing our firm commitment to act with maximum transparency and honesty to generate trust in our relationships with third parties, since we consider it very important to carry out our business activities in a responsible manner and generating value to society.

The standards set out in this Code are designed to protect the integrity of Aicox. and ensure compliance with laws and regulations wherever the company operates and reflect its commitment to sustainability and good governance.

This Code of Ethics and Conduct does not substitute for the legal regulations applicable in each case or for the obligations validly assumed by contract or collective bargaining.

02. MESSAGE FROM THE PRESIDENT

In this time of renewal and expansion of our company, it is a great moment to reinforce ourselves as a company, taking care of our employees, customers and suppliers. For this reason, we want to reinforce our Code of Ethics and Conduct by including some aspects that we consider fundamental, such as human rights, equal opportunities and concrete actions on the conservation and improvement of the environment.

Likewise, we want to build a governance based on transparency and efficiency, which is why we now include the protocol for the functioning of the Management Committee.

03. OBJETIVE, SCOPE AND SUBJECT TO ITS APPLICATION

The purpose of this Code is to provide a deontological guide to all the people who are part of Aicox to know the ethical values of Aicox and the guidelines of conduct and criteria to follow in our professional activity to promote a culture of ethics and compliance within our company.

Conduct that violates these rules will not be consistent with Aicox's mode of operation, and violation of this Code will result in disciplinary, or disassociation action being taken against the violator.

It is not intended to cover all possible situations that may arise in the professional field, but to establish minimum guidelines for conduct that should guide us in the way we act during the development of our professional activity.

This Code is addressed to all the professionals that make up Aicox, so that they can understand what is expected of them and what their responsibility is to apply the company's values. To the leaders of our company, to help them in decision making and to know their responsibilities. To customers, suppliers and other people who interact with us, to help them understand our organization.

04. RESPONSABILITIES

The Sole Director is responsible for approving the Code, thus representing his commitment to Aicox 's compliance and ethics system.

Aicox employees have the following responsibilities:

- To be familiar with the Code and act in accordance with the values, principles and guidelines for conduct contained therein.
- Collaborate with other members of the company so that they can conduct themselves in accordance with the Code's ethical values, principles, and guidelines for conduct.
- Promote by example in the performance of their duties and responsibilities the ethical culture and values set forth in the Code.
- Actively participate in training and awareness-raising activities to promote ethics and compliance.
- Report any non-compliance with the Code and applicable laws.
- Consult any questions that may arise from the application of the Code.
- Use the Whistleblowing Channel responsibly in accordance with the principle of good faith.
- Collaborate actively and loyally in the development of research and consultation files derived from the Code.

05. OUR VALUES AND ETHICAL PRINCIPLES

Our values and principles are based on principles of integrity, excellence, trust, transparency and sustainability.

These basic principles of action must constitute a mandatory guide for the ethical business conduct of the people included in the scope of application of the Code.

5.1. COMPLIANCE WITH THE LAW:

Prevention of corruption: Aicox is committed to strictly comply with current legislation in each of the places where it operates, with zero tolerance towards corruption, since it avoids serious social, reputational, and economic damage to our company, the people who make it up and society as a whole.

Therefore, we are expected to:

- avoid any conduct that could be construed as misleading to our stakeholders or that could affect the impartiality and objectivity of third parties with whom we interact;
- we are aware of the activities of third parties with whom we do business to ensure that they also reject corruption;
- make sure that the services provided to us are legal;
- avoid making payments that do not clearly justify their amount, recipient and purpose;
- avoid engaging in any activity that may generate suspicion of being related to corruption;
- do not accept or make gifts, loans, favors or gratuities from customers, suppliers or third parties except for gifts of immaterial value that are customary courtesies.

Prevention of money laundering: Aicox rejects any practice where there is certainty of being linked to money laundering, terrorist financing or any other criminal activity.

Therefore, we are expected to:

- we make sure of the identity of the people and companies with whom we sign agreements;
- we are particularly cautious in transactions involving companies in which it is not possible to identify the partner or owner;
- we do not accept payments not agreed in the contract, or using cash or bearer checks or through offshore accounts.

Fiscal responsibility: Aicox is committed to complying with its tax obligations, acting transparently, proactively and cooperating with public administrations to meet its legal obligations.

Therefore, we are expected to:

- the information we provide to the tax authorities is truthful, accurate and on time;
- that we act with prudence when making decisions that may generate a tax risk.

5.2. INTEGRITY AND OBJECTIVITY:

Transparency in the management of our interests: Aicox is committed to the establishment of flawless relationships, based on transparency, loyalty and respect for all third parties with whom we interact through our activities:

Therefore, we are expected to:

- the information we provide is truthful;
- preserve confidential information to which we have access and avoid sharing information with third parties, especially competitors of the owner of such information.
- act transparently in the bidding process, without taking any action that could be interpreted as an attempt to manipulate the result;
- we ensure that we treat our suppliers with transparency and equal treatment;
- abandon any meetings with other organizations in which topics that could lead to manipulation of market prices of products and services are discussed;
- avoid misleading statements about third parties that could damage their reputation.

Continuous improvement of our services: Aicox is committed to a process of continuous improvement of our services, in order to provide our customers with top quality services that meet their expectations and promote a relationship of trust and mutual benefit.

Therefore, we are expected to:

- to provide services of the highest quality in response to our customers' demands;
- we act in a way that fosters mutual trust and transparency;
- manage and resolve customer inquiries and complaints quickly and efficiently;
- avoid conflicts of interest in our business relationships with our customers; we do not withhold relevant information from our customers in connection with the services we provide;
- avoid using irregular commercial practices to obtain clients or to modify their impartiality in the evaluation of our services.

Responsible relationships with our suppliers: Aicox considers its suppliers and subcontractors to be very important elements in the development of its activity, and therefore promotes relationships with them based on principles such as non-discrimination, equal treatment, mutual recognition, proportionality and transparency.

Therefore, we are expected to:

- act objectively, transparently and impartially in the procurement of goods and/or services;
- maintain impeccable behavior in our interaction with them;
- develop clear and precise communication with suppliers to avoid possible conflicts;
- avoid incurring in conflicts of interest;
- we do not inappropriately manipulate, conceal or use privileged or confidential information that we may obtain in our relationship with suppliers;
- we do not conceal or cover up any suspicion of corruption, bribery or other illegal behavior on the part of the supplier.

5.3. RESPECT FOR PEOPLE

Respect for workers and their rights: Aicox is committed to the prevention of child labor and the elimination of forced or compulsory labor, opposing any practice that involves discrimination in employment or a violation of the privacy of its employees and their families. Aicox also guarantees the freedom of association and collective bargaining rights of its employees as well as equal opportunities.

Therefore, we are expected to:

- participate in the organization's initiatives for the development of labor rights and the creation of stable and quality employment, creating a climate conducive to understanding;
- we get involved in the training and awareness-raising activities promoted by the organization;
- do not allow discrimination associated with ethnic or cultural origin, disability, nationality, gender, sexual choice, religion, age, social origin or ideology, etc.;
- we do not engage in conduct that may constitute moral or sexual harassment;
- we do not tolerate non-compliance by our business partners, suppliers or customers with fundamental labor rights or any form of child labor.

Safety, health and well-being at work: Aicox seeks to provide its employees with measures that favour a balance between their personal and professional projects, favouring a work-life balance. Aicox is committed to the implementation of best practices in occupational safety, maintaining a culture of zero tolerance for non-compliance with occupational risk prevention standards.

Therefore, we are expected to:

- participate in the organization's initiatives to promote employee health and create a work environment that reconciles professional commitments with personal development;

- participate in training and awareness-raising activities promoted by the organization;
- support continuous improvement in safety, health and welfare in accordance with applicable regulations, complying with training for the development of the activities associated with the positions, using the necessary work equipment and means to perform the work in safe conditions;
- not work under the influence of alcoholic beverages, drugs or any other substance that may affect professional behavior and judgment;
- promote our suppliers' compliance with occupational health and safety standards and procedures.

Respect for diversity: Aicox is committed to promoting a work environment based on respect, diversity and equality, free of discrimination and eliminating barriers with respect to gender, experience, knowledge, age, etc.

Therefore, we are expected to:

- foster an environment of respect and tolerance, favoring collaboration and freedom of expression;
- avoid arbitrariness, exercising responsibilities in a fair and equitable manner and respecting people's dignity;
- let us avoid any conduct that may go against gender equality and respect for other groups such as LGTBI;
- facilitate the integration and professional development of colleagues with disabilities.

5.4. QUALITY AND SAFETY:

Protection of information and personal data: Aicox is committed to secure and responsible management of the information to which it has access, so that its confidentiality is guaranteed and it is only accessible to authorized persons.

Therefore, we are expected to:

- we sign confidentiality agreements for those projects where the use of confidential information is required;
- take steps to protect confidential information to which we have access, whether it belongs to Aicox or to other companies;
- respect the security measures established to ensure the protection of information and personal data;
- communicate any incident affecting the security of information and personal data processed by the organization;

- respect the personal and family privacy of all persons to whose personal data we have access;
- we do not use confidential information for personal or third party benefit;
- we do not retain or use Aicox information after the employment relationship has ended.

Dissemination of information: Aicox is committed to the principles of clarity, transparency and truthfulness, disseminating clear, truthful, complete, adequate and accurate information on our management.

Therefore, we are expected to:

- provide truthful, clear and timely information, taking into account the protection of confidential information and personal data to which we have access;
- we do not hide or simulate data, entries, accounting operations or obligations incurred by Aicox;
- we do not destroy, alter or conceal documents in anticipation of, or as a result of, audit procedures or investigations;
- we do not carry out or collaborate with illicit activities to defraud the legitimate rights of third parties.

Protection and responsible use of assets: Aicox's assets are a fundamental element in the achievement of its business objectives. Therefore, it is essential to use all the organization's assets (facilities, equipment, economic resources, intellectual property, etc.) appropriately, responsibly and efficiently, and to maintain the good name of the organization at all times, since Aicox considers its image and reputation as one of its most valuable assets.

Therefore, we are expected to:

- use the organization's assets in a lawful, prudent and responsible manner and protect them from theft, loss, damage or unauthorized use.
- protect data and information systems with the use of passwords that safeguard assets, without making them available for use by others;
- do not install and use applications on the equipment without proper authorization;
- maintain a safe and well-maintained working environment;
- protect the industrial and intellectual property of Aicox and third parties;
- do not use the Aicox logo to express personal opinions, open accounts on the Internet or register in forums and social networks without being authorized to do so.

5.5. PROTECCIÓN DEL MEDIO AMBIENTE

Conservation and improvement of the environment: Aicox maintains a commitment to the protection and improvement of the environment, minimizing the undesirable effects of its activity.

Therefore, we are expected to:

- know and comply with the legal and voluntary environmental requirements adopted by the organization to reduce our carbon footprint and help in the area of climate change;
- participate in all initiatives proposed by the organization to minimize waste and be more efficient in the use of natural resources such as raw materials and energy;
- minimize and, whenever possible, avoid the impact of our activity on the ecosystem, especially regarding waste production, noise, odors, and light pollution;
- employees will be trained, informed, and made aware of environmental protection matters;
- resources will be used efficiently, minimizing waste production;
- environmental protection and sustainable consumption will be promoted.

Human Rights: We maintain a strong and unwavering commitment to the protection and promotion of all human rights, with particular emphasis on those related to professional conduct, the rights of children and young people, equal opportunities, and non-discrimination.

06. CONCRETE POLICIES IN VARIOUS AREAS

At Aicox we have specific documents related to different policies of the organization:

Conflict of Interest Prevention Policy

Anti-Corruption Policy

Gift and Hospitality Policy

Information Security Policy

Good Governance Policy

Executive Committee Operating Policy

07. ENTRY INTO FORCE

This Code entered into force on September 14, 2023, and was reviewed and updated on September 26, 2024.

The Code will be reviewed periodically in order to adjust its requirements to the reality of Aicox.