

CODE OF CONDUCT AND ETHICS

**Code approved by the Xcalibur Smart Mapping Board of Directors on November 17, 2023,
and entered into force as soon as it was approved.*

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A MESSAGE FROM OUR CEO

Dear colleagues,

In a world where the intertwined challenges of the energy transition, climate change mitigation and adaptation, energy security, and biodiversity loss loom large, we find ourselves at a critical turning point. Within this intricate landscape influenced by global economic policies and geopolitics, our vision is clear: to become the world's leading natural capital mapping partner. And the way we achieve this holds great significance.

In today's dynamic business environment, the demand for principled conduct continues to escalate, and rightfully so. As a leading company, we fully embrace these expectations because we understand that true leadership can only be achieved through unwavering integrity, genuine care, and respect for the rights of our colleagues, the communities surrounding our operations, and the diverse natural environments we encounter. This commitment remains pivotal in establishing our purpose-driven, future-ready company.

Undoubtedly, adhering to the highest standards of business conduct poses its fair share of challenges. However, challenges should never be viewed as excuses. It is imperative that we consistently make the right decisions, even when faced with difficult choices. By doing so, we have the power to positively impact society at large, creating a ripple effect that extends far beyond our immediate reach.

This Code of Conduct and Ethics serves as a comprehensive point of reference for all individuals associated with the Xcalibur Smart Mapping Group. It is both a compass and a gateway, leading to a deeper understanding of our ethical policies and procedures.

Embrace this code. As we experience rapid growth, remember that our devotion to doing what is right should always remain constant.

Thank you,

A handwritten signature in blue ink, appearing to read "A. Blanco", with a stylized flourish at the end.

Andrés Blanco

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

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

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.

WHISTLEBLOWING PROCEDURE

Xcalibur Smart Mapping has established a whistleblowing procedure to encourage reporting of suspected misconduct, including actions or omissions that may contravene the Company's Code of Conduct and Ethics, as well as criminal or administrative offenses. This procedure is available to all individuals listed below:

- a) Employees (including interns),
- b) Contractors, subcontractors, and suppliers
- c) Shareholders, administrative, management, or supervisory body members (including non-executive members)
- d) Anyone working for contractors, subcontractors, or suppliers

To facilitate an effective whistleblowing process and eliminate concerns about reprisals, Xcalibur has established a specialized whistleblowing channel under the oversight of the independent Committee for Compliance with the Code of Ethics and legal regulations. This committee operates separately within the organization.

Individuals within our Group's companies encountering instances of irregular or unlawful behaviour, violations of Xcalibur's policies, procedures, or the Code of Ethics, may choose to report to their supervisor, HR Department, or the Compliance Committee, based on their comfort level.

Options for reporting your concerns:

1. Contact your supervisor if you feel comfortable doing so.
2. If you prefer not to speak to your supervisor, you can reach out to the HR Department.
3. If you are concerned about potential retaliation and do not wish to contact your supervisor or HR, you can submit your concern via email to whistleblower@xcaliburmp.com.

In all cases, reports can be submitted via email at whistleblower@xcaliburmp.com. An optional form is also available at Xcalibur's HR Department for those who prefer documenting observed violations.

Upon receiving a report, the assignment of responsibility for impartially managing and conducting further internal investigations depends on the nature of the breach:

- The Compliance Committee (compliancecommittee@xcaliburmp.com) takes charge of investigations concerning conduct with criminal and administrative sanctioning implications.
- The HR Department assumes responsibility for addressing breaches of employee obligations arising from work-related matters that do not involve criminal or administrative sanctioning implications.

Xcalibur Smart Mapping understands that reporting a violation may involve sensitive information. Therefore, all communications related to whistleblowing will be treated with the utmost confidentiality. If concerns are raised verbally, the conversation will be documented with the informant's consent, either through secure and durable recordings or accurate transcriptions.

For more detailed information on the whistleblowing procedure, please refer to Xcalibur's Compliance Manual.

DISCIPLINARY MEASURES

Any violation of the law, this Code, or other Xcalibur policies may result in disciplinary action, in addition to potential civil or criminal liability.

The type of disciplinary action taken by Xcalibur Smart Mapping will depend on the severity of the breach, as well as local laws and regulations. Possible disciplinary actions at Xcalibur Smart Mapping include verbal or written warnings, suspension, demotion, reassignment, termination, and training.

Wilful negligence and violation of Xcalibur's HSE Policies and Standards will be addressed according to Xcalibur's Fair & Just Culture and Consequence Management Standard. This policy provides a framework to define the severity of a violation and corresponding corrective actions to be taken.

CODE DISSEMINATION

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, 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.

ADOPTION

This Code of Conduct and Ethics was proposed by the ESG Department to the Executive Committee in September 2023. Following deliberations, the Executive Committee approved a proposal which was subsequently validated by the Company's Board of Directors, and finally ratified by the General Meeting of Partners, by resolution, in December 2023

GLOSSARY

Employee

A person employed by Xcalibur Smart Mapping under one of a variety of contracts. The term covers all employees, whether full-time, part-time, fixed-term, permanent or trainees.

Additionally, in this document, the term is used to cover other persons working for Xcalibur Smart Mapping as follows: those with a statutory Director role or equivalent responsibilities; Xcalibur employees of joint ventures; and employees of new acquisitions.

Natural capital mapping

Natural capital mapping refers to the process of identifying, measuring, and valuing the stock of renewable and non-renewable natural assets, including minerals, soils, air, water, and ecosystems that provide economic and social benefits to human society.

Personal data

It means any information that directly or indirectly identifies an individual (for example: a name, an email address, a telephone number, a photograph, a password, an identity document, a social security number, etc.).

Xcalibur Smart Mapping

The expressions "Xcalibur" and "Xcalibur Smart Mapping" are used for convenience and mean the Xcalibur Smart Mapping Group of companies.