

# **SUSTAINABILITY DUE DILIGENCE POLICY**

**CORPORATE POLICY**

*\*Policy approved by the Xcalibur Smart Mapping Board of Directors on February 24, 2025, and entered into force as soon as it was approved.*

## Table of Contents

1. Introduction.....	4
Purpose .....	4
Applicability.....	4
2. Regulatory framework .....	5
3. Integration with relevant corporate policies and standards.....	5
4. General responsibilities.....	6
5. Sustainability Due Diligence process .....	6
6. Glossary.....	7

## Introduction

Xcalibur Smart Mapping is committed to responsible business conduct, addressing ESG-related impacts, including corporate governance, labour practices, human rights in their broadest sense, environmental responsibility, anti-corruption and anti-bribery efforts, and consumer protection. This policy outlines Xcalibur's approach to sustainable due diligence. That is to prevent, mitigate, and remedy actual or potential adverse impacts stemming from its activities or business relationships, in line with our Code of Conduct and Ethics.

## Purpose

This Policy affirms Xcalibur Smart Mapping's commitment to sustainable due diligence, detailing the processes to identify, prevent, and address ESG impacts on people, the environment, and society in its operations and value chain.

## Applicability

This Policy applies to Xcalibur Smart Mapping's operations, relationships, and activities as outlined below:

## Scope

1. **Business relationships:** Includes all interactions with business partners, entities in the value chain, and non-State or State entities connected to Xcalibur's operations or services.
2. **Sourcing activities:** Covers the selection and management of suppliers, contractors, and subcontractors.
3. **Complementary standards:** Supports and aligns with Xcalibur's **Health, Safety, Environment, and Quality (HSEQ)** standards and the requirements for managing contractors, suppliers, and joint ventures.

## Entities Covered

1. **Xcalibur Group:** the Policy applies to Xcalibur Multiphysics Group S.L., its wholly owned or controlled subsidiaries, and joint ventures.
  - o **Controlled entities:** Entities where Xcalibur owns more than 50% of voting shares.

- **Operational control:** Any activity where Xcalibur has operational control, even without majority ownership.
- 2. **Other ownership interests:** For entities where Xcalibur has a substantial interest but not control, the company will encourage alignment with this Policy based on their size and risk profile.

## Regulatory framework

This Policy aligns with key international standards, including:

- **UNGP (UN Guiding Principles) on Business and Human Rights**
- **OECD (Organisation for Economic Co-operation and Development) Guidelines for Multinational Enterprises**
- **OECD Due Diligence Guidance for Responsible Business Conduct**
- Sector-specific frameworks, such as those for minerals and extractive industries.

Additionally, the Policy complies with national laws on corporate governance, labour, human rights in their broadest sense, environmental protection, anti-corruption, and consumer rights. Xcalibur also adheres to applicable trade compliance regulations, including international sanctions, local trade controls, and customs laws, to ensure its operations and business relationships align with legal and ethical standards. This Policy sets minimum global standards; however, where local laws impose stricter requirements, those shall take precedence.

## Integration with relevant corporate policies and standards

Xcalibur is committed to ethical behaviour across various areas, supported by its **Code of Conduct and Ethics** and **Compliance Manual**. Key policies include:

- **Code of Conduct and Ethics:** Outlines Xcalibur's core ethical principles.
- **Compliance Manual:** Details procedures to prevent and address unethical behaviour.
- **Environmental Policy:** Focuses on reducing adverse environmental impacts.
- **HSE (Health, Safety, Environment) Policy:** Ensures safe and healthy working conditions, and protects worker rights.
- **Anti-corruption Policy and Standard:** Aims to prevent all forms of corruption, both direct and indirect.

- **Zero Tolerance for Workplace Disrespect Standard:** Aims to prevent discrimination, harassment, bullying, violence and/or victimisation.

The **Sustainability Due Diligence Policy** complements the **HSEQ (Health, Safety, Environment, and Quality) Operating Management System** and the **HSEQ Management of Contractors and Joint Ventures**. Together, these policies create a unified approach to responsible business practices across Xcalibur's operations and partnerships.

## General responsibilities

1. **Avoid adverse impacts:** Xcalibur will prevent, mitigate, and, if necessary, address adverse impacts related to governance, labour, human rights in their broadest sense, the environment, anti-corruption and anti-bribery, and client interactions.
2. **Mitigate partner-linked risks:** Xcalibur will work to address adverse impacts within its value chain, even if it is not directly responsible.

## Sustainability Due Diligence process

To fulfil its general responsibilities, the Company will perform the following:

1. **Risk identification:** Continuously conduct due diligence to identify, assess, and address actual and potential adverse impacts related to governance, labour, human rights in their broadest sense, the environment, anti-corruption, and client interactions in its operations and business relationships.
2. **Integration and decision-making:** Integrate due diligence findings into decision-making processes to ensure effective risk prevention and mitigation.
3. **Monitoring and evaluation:** Regularly evaluate and adjust policies to enhance the effectiveness of implemented measures.
4. **Stakeholder communication:** Transparently communicate due diligence processes and outcomes to stakeholders.
5. **Remediation:** Support or participate in remediation for adverse impacts caused or contributed to by the Company, in line with international standards.

## Glossary

**HSEQ (Health, Safety, Environment, and Quality):** A management system focused on ensuring safe operations and minimising adverse impacts.

**UNGP (United Nations Guiding Principles) on Business and Human Rights:** A global standard for preventing and addressing human rights abuses linked to business activities.

**OECD (Organisation for Economic Co-operation and Development) MNE Guidelines:** Recommendations for multinational enterprises on responsible business conduct.