Letter from the CEO

Dear Worldsencers and collaborators,

As you know, every day we work to try to make the world a better, safer and more sustainable place. We have always strived to innovate and improve day by day in the pursuit of excellence. We want to have a positive impact on society, acting with ambition but committed not only to what we do but to the impact this has on our environment. People and their rights are at the heart of everything we do. Therefore, we respect the rights of workers and promote the defence of civil liberties.

As co-founder and CEO of Worldsensing, I am responsible for instilling and disseminating our values, and to achieve this I follow and promote within the organization I preside over high standards of ethical behaviour and corporate responsibility.

This Code of Ethics reflects and summarizes our commitment to these high ethical standards. It goes beyond simply complying with what is mandatory and is based on a genuine and deeply-felt awareness, and desire to raise awareness, in all our actions so that we can proactively, determinedly and maturely fulfil this ethical commitment in everything we do and in those places where we have some influence. This, we believe, is our responsibility.

Without wanting to overestimate our true size and ability, we strive to have a positive impact on our planet and on our society, as well as on our employees, by monitoring the ethical principles and values that are enshrined in this Code which from now on will be our guide.

I would like to take this opportunity to encourage those of you who know us and who, in one way or another, collaborate with Worldsensing, to also act ethically and responsibly and between us—the more the better—we can make things happen and contribute to a better world.

Thank you very much all of you for your support and constant commitment.
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Chapter I. Introduction

Article 1. Purpose and objective

1. WORLDSENSING S.L. (hereinafter, “Worldsensing”), is a modern, technological and innovative company, which operates worldwide and has employees of many different nationalities. Worldsensing is ambitious in every sphere including ethics and is consciously, proactively and determinedly committed to improving the planet and the life of people on it and, of course, to respecting human rights and civil liberties.

2. One of the main priorities of the company is that its conduct and that of all the people connected to it should follow and adapt to, not just current legislation and the company’s corporate governance system, but also generally accepted principles of ethics and social responsibility.

3. This Code of Ethics reflects the commitment of Worldsensing to the principles of business ethics and transparency in all areas of activity, establishing a set of principles and guidelines of conduct aimed at guaranteeing the ethical and responsible behaviour of the company's staff and its collaborators in the performance of their work.

4. The Code of Ethics is part of the company's corporate governance system and is fully respects its principles of corporate organization. It also responds to the new crime prevention obligations established in the area of corporate criminal liability.

5. The Code of Ethics can also be considered a set of action guidelines for the staff and collaborators to act responsibly, defining the vision, values and principles of Worldsensing.

Article 2. Scope of application

1. The principles and codes of conduct contained in the Code of Ethics are mandatory for all members of the Worldsensing staff, regardless of their hierarchical level, their geographical or functional location and the group company for which they provide their services.
2. Worldsensing will try as hard as possible to ensure that its collaborators are subject to this Code of Ethics in their relations with Worldsensing or that they at least meet a comparable ethical standard.

3. For the purposes of this Code of Ethics, staff shall include the administration, management and employee layer of all the Group companies, as well as those people whose activity is expressly subject to the Code of Ethics.

3. For the purposes of this Code of Ethics, collaborators shall include partners, suppliers and customers and any other person or company with whom Worldsensing maintains a strategic, business, commercial or legal relationship.

4. Compliance with the Code of Ethics shall be without prejudice to strict compliance with the corporate governance system that the company has implemented internally.

Article 3. Interpretation and integration of the Code of Ethics

1. The Compliance Committee of Worldsensing is the body responsible for the general interpretation and integration of this Code of Ethics. Its interpretation criteria are binding for all the company’s employees.

2. The Code of Ethics, by definition, does not cover every possible situation but rather establishes the general criteria for guiding the conduct of Worldsensing employees and, where appropriate, for resolving any doubts that may arise in the performance of their work.

3. Any doubts that staff members may have regarding the interpretation of the Code of Ethics should be raised with their immediate superior or, if the circumstances require it, with the company’s Compliance Committee.

Chapter II. General rules of conduct

Article 4. Compliance with the law and the corporate governance system

1. The people who make up the Worldsensing workforce will strictly comply with current legislation in the performance of their work, observing the spirit and purpose of the rules, and following the provisions of the Code of Ethics and the basic procedures that regulate the activity of the company. Likewise, they will fully
respect the obligations and commitments assumed in its contractual relations with third parties.

2. The management of the company in particular must be aware of the laws and regulations, including internal ones, that affect their respective areas of activity and must ensure that the people under their command receive the appropriate information and training that allows them to understand and comply with legal obligations and regulations applicable to their job roles.

3. Although the legal standards of a particular country, region or location where certain WorldSensing staff members must carry out their work or provide their services, may be lower than those set by this Code of Conduct, the obligation to comply with this Code will prevail and is considered the "minimum required level".

4. WorldSensing will respect and abide by any judicial or administrative rulings that are issued, but reserves the right to appeal, against as many rulings as necessary when it understands that they do not comply with the law and contravene its interests.

5. WorldSensing declares its commitment and implication with human and labour rights recognized under national and international legislation, as well as with the guiding principles on which these standards are based.

6. When faced with any situation which contravenes the law, human rights or ethical values, employees must inform the company via their hierarchical superior or via the company's Compliance Committee through the Ethical Channel established for this purpose.

7. WorldSensing will raise awareness among its staff and train them on the use of the Ethical Channel and on the need to communicate and report any conduct that contravenes to the Code of Ethics, for the betterment of the company and society.

Article 5. Acting professionally and with integrity

1. The guiding criteria which the staff will follow in their conduct will be diligence, integrity and respect:

   a) Diligence is acting in a responsible, informed, efficient and professional manner, focusing on excellence and quality.
b) **Integrity** is acting fairly, honourably, honestly objectively and in line with the interests of the company and its principles and values expressed in the Code of Ethics.

c) **Respect** implies having an open mind and a flexible and empathetic attitude, not judging or discriminating against anyone based on their ideas or beliefs, their race, their religion, their sex, their physical characteristics or their image. Respect is demonstrated through a proactive attitude and in maintaining amicable relationships between equals that create a high standard, pleasant, healthy and safe work environment.

**Article 6. Environmental protection**

1. Worldsensing carries out its activity with respect for the environment, meeting or exceeding the standards established in the applicable environmental regulations and minimizing the impact of its activities on the environment.

2. Worldsensing wants to contribute in any way it can to the environmental improvement of the planet and this principle always underlies its work on innovation, its decision-making and the implementation of its projects and work.

**Article 7. Gifts and hospitality**

1. Worldsensing staff members may not give or accept gifts or hospitality during the performance of their functions. Exceptionally the offer and acceptance of gifts or hospitality is allowed when the following circumstances exist simultaneously and in accordance with the internal policy in force:

   a) they are of irrelevant or symbolic economic value;

   b) they are standard business courtesies;

   c) they are not prohibited by law or generally accepted business practices.

2. Staff members may not, directly or through an intermediary, offer or grant or request or accept unjustified advantages or benefits that are intended to obtain a benefit, present or future, for the company, for themselves or for a third party.

3. They may not receive, in a personal capacity, money from customers or suppliers, even in the form of a loan or advance.
4. Staff members may not give or accept hospitalities that influence, may influence or be interpreted as influencing decision-making.

5. If there are any doubts about what is acceptable, the offer must be declined or, where appropriate, previously consulted with the immediate superior, who may refer the inquiry to the Compliance Committee or to senior management as appropriate.

Article 8. Conflicts of interest

1. A conflict of interest will exist in all those cases provided for in current legislation. In addition, for the purposes of this Code of Ethics, a conflict of interest will exists in those situations in which personal interests and the interests of Worldsensing clash, directly or indirectly. A personal interest will exist when the matter directly affects the person in question or a related person (physical or legal).

2. The following will be considered related persons:
   a) Spouses or persons with an analogous personal relationship.
   b) Ascendants, descendants and relatives of staff members or spouses (or person with an analogous personal relationship).
   c) Spouses of the ascendants, descendants and relatives of staff members.
   d) Entities in which the staff member, or related persons, themselves or through an intermediary, hold a position of control or have decision-making power or in which they have an economic interest (excluding minority shares in listed companies).
   e) Companies or entities in which the staff member, or any of their related persons, themselves or through an intermediary, hold an administrative or management position or from which they receive payment for any reason.

3. Worldsensing staff will observe the following general principles of action in relation to possible conflicts of interest:
   a) Independence: act in an exemplary, loyal manner disregarding own interests and those of third parties. Consequently, staff members will never in any case place their own interests above those of the company.
b) **Abstention**: refrain from intervening or influencing decision-making that may affect the entities of the company with which there is a conflict of interest, from participating in the meetings in which said decisions arise and from accessing confidential information that affects said conflict.

c) **Communication**: inform of any conflict of interest in which they are involved. For this purpose, the existence or possible existence of a conflict of interest must be communicated in writing to the immediate superior and to the human resources department, as well as to the company’s Compliance Committee, as appropriate. Once the communication has been received, the human resources department will determine whether or not a conflict of interest exists, and in case of doubt it may contact the Compliance Committee or Worldsensing senior management, as appropriate.

4. In the communication, the informant must indicate:

- If the conflict of interest affects them personally or a related person, in which case identifying said person.

- The situation that gives rise to the conflict of interest, detailing the subject and the main conditions of the planned operation or decision.

- The approximate economic amount or value.

- The department or person in the company whom they have contacted.

5. These general principles of action will be followed particularly in those cases in which the conflict of interest is, or is likely to be, such that it constitutes a structural and permanent conflict of interest for the person in this situation or another, for a related person, and any of the group companies.

6. If the existence of a conflict of interest is confirmed, once the processes and channels mentioned above have been followed, only the Board of Directors is authorized to allow the work to continue or be started despite this conflict of interest.

**Article 9. Classified and confidential information**

1. Since Worldsensing is a technological and innovative company, the secrecy and protection of ideas and know-how, as well as of any work or invention liable to be considered intellectual or industrial property, is of great importance.
2. Non-public information owned by Worldsensing will, in general, be considered classified and confidential and will be subject to professional or corporate secrecy. Its content may not therefore be provided to third parties, unless expressly authorized by the body of the company that is competent in each case or when a legal, judicial or administrative exists.

3. Likewise, Worldsensing collaborates on projects with third parties, such as universities, technology centres, other technology companies and with external persons and these collaborations are usually carried out within a framework of secrecy and confidentiality; the company may assume serious liability if it does not comply with said obligation. Ensuring the duty of secrecy and confidentiality is essential to obtaining the trust of third parties. Although Worldsensing is ISO 27001 certified, we should not lower our guard in our proactive prevention to ensure this confidentiality at all times.

4. It is the responsibility of the company and therefore of the staff to deploy sufficient resources and security measures and apply the procedures established to protect the classified and confidential information stored in physical or digital formats against any internal or external risk of unauthorized access, tampering or destruction, both intentional and accidental. For this purpose, staff members keep the content of their work confidential when dealing with third parties.

5. Disclosing classified and confidential information and using classified and confidential information for personal purposes contravenes this Code of Ethics.

6. Any reasonable evidence of a leak or the personal use of classified and confidential information should be communicated by those who have knowledge of it to their immediate superior or, where appropriate, to the human resources department. Likewise, the Compliance Committee should always be informed of these communications.

7. In the event an employment contract or professional relationship is terminated, any classified and confidential information will be returned by the affected person to the company, including all documents and storage means or devices, as well as any information stored on their computer, with the duty of confidentiality remaining in force.

Article 10. Illegal payments and money laundering

1. Worldsensing establishes policies to prevent and avoid illegal payments or money laundering resulting from illegal or criminal activities in the course of its
operations. The aforementioned policies establish specific controls on those economic transactions, both collections and payments, of an unusual nature or amount made in cash or with bearer checks, as well as all payments made to entities with bank accounts opened in tax havens.

Article 11. Resources and means for carrying out work functions

1. Worldsensing undertakes to provide its staff members with the necessary and adequate resources and means for carrying out their work functions and for proper compliance with this Code and its implementing provisions (policies, rules and procedures).

2. Without prejudice to the mandatory fulfilment of the specific rules and procedures on company resources and means, staff members undertake to make responsible use of the resources and the means made available to them, using these exclusively for work functions in the interest of the company and that these resources and means will not be used or applied for personal purposes. People connected to Worldsensing will avoid any practice, especially unnecessary activities and expenses, that diminish the creation of value.

3. Worldsensing is the owner of the property and of the rights of exploitation or use of the computer programs and systems, computers, manuals, videos, projects, studies, reports and other works and rights created, invented, developed, perfected or used by its staff, as part of their work functions or created using the computer facilities and/or resources of the company.

4. Staff members will respect the principle of confidentiality regarding the characteristics of the rights, licences, programs, systems and technological knowledge, in general, whose ownership or rights of exploitation or use correspond to Worldsensing. Any information or disclosure about the company's IT systems will require the company's prior authorization.

5. The use of the computers, systems and software that the company makes available to the staff for the performance of their work functions, including access and use of the Internet, must comply with security and efficiency criteria, and not involve any use, action or function that is unlawful or contravenes the rules or instructions established by Worldsensing.

6. Staff members will not exploit, reproduce, replicate or transfer computer systems and applications for any external purposes. Likewise, they will not install or use on the computers provided by the company any programs or applications
that are illegal or that may damage the systems or harm the image or interests of customers or third parties.

7. Worldsensing reserves the right to monitor its computers and to carry out checks on them on any installed programs, content, etc. as well access any emails that use the company's domain name (@worldsensing.com) and their content. The company will implement this right through internal regulations and duly inform the staff. In any case, said right will always be exercised with the utmost respect for the labour regulations and case law in force at all times.

Article 12. Corporate image and reputation

1. All those connected to Worldsensing should take the utmost care to preserve the good image and reputation of the company in all their work and professional activities.

Chapter III. Professional behaviour in the workplace

Article 13. Principles of non-discrimination and equal opportunities

1. Worldsensing promotes the non-discrimination for reasons of race, colour, nationality, social origin, age, sex, marital status, sexual orientation, ideology, political views, religion or any other personal, physical or social condition of its staff members and collaborators, as well as equal opportunities.

2. In particular, gender equality will be promoted in terms of access to employment, training, promotion and working conditions, as well as access to goods and services and their supply.

3. The recruitment and promotion of people is based on skills, performance of professional functions, criteria of merit and ability defined in the job requirements.

4. Worldsensing rejects any example of violence, of physical, sexual, psychological or moral harassment, abuse of authority at work and any other behaviour that creates an intimidating or offensive environment that contravenes the rights of people.
Article 14. Work-life balance

1. Worldsensing respects the personal and family life of its staff and will promote programmes that facilitate the optimal work-life balance.

Article 15. Right to privacy

1. Worldsensing respects the right to privacy, in all its manifestations, and especially in regard to personal, medical and economic data.

2. Staff members undertake to make responsible use of the media, computer systems and, in general, any other means available to the company in accordance with the policies and criteria established for this purpose. Said means are not provided for personal use and are therefore not suitable for private communication. In this regard, there can be no expectations of privacy since they may have to be supervised by the company in the proportionate execution of its duties and control rights.

3. Worldsensing undertakes not to disclose any personal data of its staff, except with the consent of the data subject and in cases of legal obligation or compliance with judicial or administrative rulings. In no case may personal data be processed for purposes other than those legally or contractually provided.

4. Staff members who have access to the personal data processed by the company as part of their work functions, will undertake in writing to maintain the confidentiality of said data.

5. The Compliance Committee and the other relevant departments or bodies will comply with any requirements set forth in the personal data regulations regarding communications that apply in accordance with the provisions of the Code of Ethics.

6. Worldsensing, both in its relations with its staff and collaborators, as well as in the performance of its activity in general, complies and will comply with the European personal data protection standards, contained in Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data.
Article 16. Workplace health and safety

1. Worldsensing will provide its staff with the necessary resources and knowledge so that they can perform their duties safely and in a healthy environment. In addition, a workplace health and safety programme will be implemented which will adopt the preventive measures established in current legislation and any others that may be established in the future.

2. Staff members will pay special attention to workplace health and safety rules to prevent or minimize occupational hazards.

3. Companies with whom we operate and maintain a relationship will be urged to comply with our workplace health and safety rules and programmes.

Article 17. Recruitment and evaluation

1. Worldsensing’s recruitment drives will be rigorous and objective, based exclusively on the academic, personal and professional merits of the candidates and the needs of the company.

2. Employees will be evaluated rigorously and objectively, based on their individual and collective work performance.

3. Worldsensing’s employees will participate in the definition of their objectives and will be informed of the evaluations that are carried out.

Article 18. Training

1. Training will be promoted via specific programmes that will promote equal opportunities and career development in line with achieving the company’s objectives.

2. Staff members undertake to continuously update their technical and management knowledge and to take advantage of the company’s training programmes.
Chapter IV. The Company's environment

Article 19. Customers

1. Worldsensing, applying in any case standards of transparency, information and protection, undertakes to offer a quality of services and products equal to or greater than the requirements and quality standards established by law, competing in the market and carrying out marketing and sales activities based on the merits of its products and services.

2. In this regard, the confidentiality of customer data will be guaranteed and the company undertakes not to disclose it to third parties, except with prior consent or by legal obligation or in compliance with judicial or administrative rulings.

3. The collection, use and processing of the personal data of customers must be carried out in a way that ensures the right to privacy and compliance with personal data protection regulations, as well as guaranteeing the rights recognized by the regulations on information society and electronic commerce services and any other applicable provisions.

4. In pre-contractual or contractual relationships with customers, transparency will be encouraged and information will be provided on the different alternatives available, especially regarding services and products.

5. Staff will avoid any kind of interference or influence from customers or third parties that may alter their professional impartiality and objectivity and may not receive any kind of remuneration (monetary or in kind) from customers or, in general, from third parties, for services related to Worldsensing's own activity.

Article 20. Suppliers

1. The company will employ criteria of objectivity and impartiality in its supplier selection processes and avoid any favouritism in this regard.

2. Those staff members who have access to the personal data of suppliers must keep this data confidential and comply with the provisions of the personal data protection regulations to the extent applicable.

3. The information provided by the company's staff to suppliers will be truthful and not intended to be misleading.
Article 21. Competitors

1. Worldsensing undertakes to compete in the markets fairly and will not engage in false or defamatory advertising regarding its competitors or third parties.

2. Any information regarding third parties, including information about competitors, will always be obtained legally.

3. Free competition will be promoted for the benefit of the public.

Article 22. The Company

1. Relations with the authorities, regulatory bodies and Public Administrations will be maintained following principles of cooperation and transparency.

2. Worldsensing will inform truthfully, adequately, helpfully and coherently regarding its programmes and actions. Transparency in information is a basic principle that should govern the work of all staff members.

3. Economic and financial information, especially the annual accounts, will faithfully reflect the company’s economic and financial situation and its assets and liabilities, in accordance with the generally accepted accounting principles and the applicable financial information standards.

4. Worldsensing expresses its firm commitment to the principles of corporate social responsibility as an integrating framework for its programmes and actions with its staff, customers, suppliers and all stakeholders.

5. Likewise, Worldsensing expresses its firm commitment to the principles of its policy on the prevention of crime, fraud and, in particular, to not carrying out any practices that may be considered illegal in its relations with customers, suppliers, competitors, authorities, etc., including actions related to money laundering.

6. In any case, the activity carried out by Worldsensing will always be governed by a will to comply with regulations and in no case will behaviour that infringes or breaks the law be tolerated.
Chapter V. The Compliance Committee

Article 23. The Compliance Committee

1. The Compliance Committee of Worldsensing is an autonomous, internal and permanent collegiate body with powers in the area of regulatory compliance and the company's corporate governance system.

2. The Compliance Committee, provided that the applicable legislation allows it, has access to all the company information, documents and offices, including the minutes of the administration, supervision and control bodies, necessary for the proper exercise of its functions. In this regard, all staff members of Worldsensing, regardless of their hierarchical position, must collaborate with the Compliance Committee in any way it requires for the proper exercise of its functions.

3. The Compliance Committee will be endowed with the necessary material, financial and human resources to perform its functions.

Article 24. Compliance Committee Powers

1. The Compliance Committee will have the following powers in relation to the Code of Ethics:

   a) Encourage awareness, knowledge and compliance with the Code of Ethics, promoting any training and communication actions that it deems appropriate, following principles of cooperation and coordination with the different departments of the company.

   b) Ensure and coordinate the application of the Code of Ethics in the different group companies.

   c) Interpret the Code of Ethics in a binding manner and resolve any queries or doubts that may arise regarding its content, application or compliance, in particular, in relation to the application of disciplinary measures by the competent bodies.

   d) Initiate the procedures for verifying and investigating the complaints received and issue the appropriate resolutions on the investigated cases.

   e) Annually assess the degree of compliance with the Code of Ethics.
f) Inform the competent government bodies about compliance with the Code of Ethics.

g) Push through the approval of any internal rules necessary for the implementation of the Code of Ethics and to prevent of any breaches of it, in collaboration with the different corporate management bodies and in a coordinated manner with the company's compliance departments.

h) Approve action procedures and protocols in order to ensure compliance with the Code of Ethics.

i) Any corresponding clarifications, complementary information or developments carried out by the Compliance Committee will in no case imply a modification of the Code of Ethics, except when required by mandatory regulations, in which case the provisions of article 28 of the Code of Ethics will apply.

Article 25. Compliance Committee Regulations

1. The composition and functioning of the Compliance Committee will be regulated in the "Compliance Committee Regulations", which are part of the Worldsensing corporate governance system.

Chapter VI. The Ethical Channel

Article 26. The Ethical Channel

1. The Ethical Channel aims to encourage compliance with the law and the code of conduct established in the Code of Ethics, in the Compliance Committee's internal regulations and in the policies, rules and procedures established by the company. The creation of the Ethical Channel is without prejudice to any other mechanisms or channels established in accordance with the corporate governance system.

2. The Ethical Channel is a transparent channel is for staff members and third parties to notify of any conduct that may imply the commission of any irregularity or any act contrary to the law or the rules, external or internal, or to check any doubts regarding their interpretation, in accordance with the provisions of article 3 of this Code.
3. Worldsensing undertakes to always treat the personal data received through the Ethical Channel as absolutely confidential and in accordance with the intended purposes.

4. Communications received through Ethical Channel will be forwarded, managed and resolved in accordance with the Compliance Committee Regulations.

5. In any case, the rights of whistleblowers, respondents and witnesses will be respected during the proceedings.

Chapter VII. Additional Provisions

Article 27. Disciplinary system

1. The company will implement the necessary measures for the effective application of the Code of Ethics.

2. No one, regardless of their level or position, is permitted to ask or authorize a member of Worldsensing to commit an illegal act or to contravene the provisions of the Code of Ethics. In turn, no one can justify improper or illegal conduct or any behaviour which contravenes the Code of Ethics using the orders from a hierarchical superior as an excuse.

3. When the Compliance Committee determines that an employee of the company has carried out activities that contravene the provisions of the law or the Code of Ethics, it will entrust the Human Resources Department to enforce the disciplinary measures that apply in accordance with the misconduct and penalty system provided for in the collective agreement of the company to which the staff member belongs or in the applicable labour legislation. If it is the human resources department to which the disciplinary measures should apply, the Compliance Committee will communicate its decision and recommendation to the General Management (C.O.) of the company.

Article 28. Updates

1. The Code of Ethics will be reviewed and updated periodically, based on the annual report of the Compliance Committee and on any suggestions and proposals submitted by the people that make up Worldsensing.
2. Any revision or update that involves a modification to the Code of Ethics will require approval by the Worldsensing Management Body, after receiving a preliminary report from the Compliance Committee.

Article 29. Acceptance

1. The Worldsensing staff expressly accept the rules of action established in the Code of Ethics.

2. Any new staff members that join or become part of the company, will expressly accept the principles and rules of action established in the Code of Ethics.

3. The Code of Ethics will be attached to the employment contracts of all Worldsensing employees.

4. The Worldsensing Code of Ethics will, whenever possible, be attached to the contracts signed with suppliers and collaborators, especially those that are considered critical in the implementation regulations or adhesion or acceptance of the Code will be implied by referring to it in these contracts.

5. The Worldsensing Code of Ethics will be publicly communicated through its website and will always be the current version indicating the latest review date.

Article 30. Approval

The first version of the Code of Ethics was on 2nd of September 2019

Barcelona, 2nd of September 2019