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1. OBJECT AND SCOPE

This Code of Conduct (hereinafter, also the “**Code**”) sets out the set of rules and general principles of conduct applicable at ZIV APLICACIONES Y TECNOLOGÍA, S.L.U. (hereinafter, also “**ZIV A&T**”) that are valid to establish the Crime Prevention and Detection policy of this organisation, as well as its subsidiaries (hereinafter, all of them jointly, “**ZIV**” or, referring to each of them regardless of their legal personality or corporate type, the “**Company**”). The Code forms part of the Crime Detection and Prevention System implemented at ZIV (the “**System**”), thereby fulfilling the prevention obligations imposed in the sphere of criminal liability of legal entities, in accordance with the ethical and corporate social responsibility principles of the Company, and without prejudice to guarantees of compliance with other standards, procedures and actions connected with the corporate social responsibility system of the Company, or with other spheres of action.

It applies to ZIV and binds all its employees, management team and members of the governing body, as well as the professionals providing services to ZIV and suppliers (including in this concept also ZIV contractors and business partners). It also binds ZIV vis-à-vis its employees, and the shareholders holding any corporate stake with regard to any of its constituent legal entities.

This Code is endorsed by the Board of Directors of ZIV A&T, having been approved by said body on 21 March 2024, as well as by the governing body of its subsidiary in Spain, and its compliance is supervised by the Compliance Committee, appointed for this purpose in execution of the System.

2. CODE OF CONDUCT BASIS

This Code is based on the following principles and values:


- The fundamental ethical principles that must govern the conduct and/or business activities of ZIV in general.
- The specific behavioral criteria of the individuals to whom the Code links.
- The mechanisms for implementing the principles and criteria contained in the Code.

In general, the persons to whom the Code applies must inform the Company through the Whistleblowing Channel to the Compliance Officer of any Incident of which they are aware, committed within the Company, irrespective of its significance for criminal purposes. In the event that the COMPLIANCE OFFICER could be involved, compromised or present a conflict of interest due to the situation, the postal address or post of the Alternative Direct Channel (established for this specific purpose only), attended by the COMPLIANCE COMMITTEE, may be used:

For these purposes, an Incident shall be understood as any of the actions performed by shareholders, members of the Governing Body, executives, employees, Subsidiaries and/or Collaborators of ZIV described below:

- Any breach of this Code, and of the protocols, instructions and other internal regulations of the Company.
- Any behavior contrary to ethics.
- Any behavior that constitutes criminal action or criminal offense.
- Any serious or very serious administrative infringement, including any serious or very serious infringement involving economic damage to the Public Finance and Social Security.
- Any behaviour that may constitute an infringement of European Union law¹.

¹ “Violation of European Union Law” means: (a) Any act or omission contrary to European Union law which falls within the scope of European Union acts listed in the Annex to Directive (EU) 2019 / 1937 of the European Parliament and of the Council of 23 October 2019 on the protection of individuals reporting infringements of Union law, irrespective of the classification of such acts in the internal legal system; (b) Any conduct contrary to European Union law which may affect the financial interests of the European Union as provided for in Article 325 of the Treaty on the Functioning of the European Union (TFEU); or (c) any conduct contrary to European Union law which affects the internal market, as provided for in Article 26(2) TFEU, including infringements of European Union rules on competition and aid granted by States, as well as infringements relating to the internal market in relation to acts which infringe Corporate Tax rules or for practices the purpose of which is to obtain a tax advantage which distorts the purpose or purpose of the legislation applicable to Corporate Tax.

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- Any contingency that may pose a reputational risk to ZIV.

3. FUNDAMENTAL ETHICAL PRINCIPLES

Under the corporate social responsibility policy, ZIV makes the following commitments, which are part of its corporate culture:

- The strictest compliance with current legislation.
- Respect for ethical values, people, communities and the environment and the implementation of responsible business conduct contributing to economic, environmental and social progress.
- Respect for the Declaration of Human Rights, maintaining in its actions the most scrupulous respect for them and public freedoms, guaranteeing respect for fundamental rights, the principles of equal treatment and opportunities and of non-discrimination and respect for diversity, promoting inclusion, rejection of child labour and forced or compulsory labour.
- The promotion of integrity and ethical behaviour in all business activities, and the avoidance of conflicts of interest.
- A firm commitment to combat corruption and fraud, as well as the policy for the prevention and detection of crimes, preventing the execution of irregular actions in its relations with third parties, including those regarding money laundering and terrorist financing.
- Confidentiality and transparency in their relations and in the information to be disclosed (including economic and financial information) that must be true and complete.
- The protection and promotion of its human resources, promoting, among others, professional development and reducing the occupational risks of people.
- The promotion of the Company's values wherever its workplaces, facilities and offices are located and before all persons involved in the activities carried out by the Company.
- Protection of the corporate identity of the Company and its reputation.


ZIV also guarantees equal and truthful information, transparency and correctness in relations with its partners and its Governing Body.

Acting in accordance with the values of ZIV and with the above commitments, as well as responsible behaviour, are guidelines for action that must be fulfilled by each and every person who is part of ZIV or who interacts with it in the development of its activity.

4. SPECIFIC BEHAVIOURAL CRITERIA

4.1. Members of the Governing Body

- a. The conduct of the members of the Governing Body of ZIV and the management of the Company must be in line with its values, with the fundamental ethical principles established at its head office and with the commitments undertaken in this Code of Ethics.
- b. In accordance with the aforementioned ethical principles, the members of the Governing Body are subject to the duties and obligations derived therefrom, including transparency and confidentiality of the information they learn as a result of the performance of their positions and the protection of corporate secrecy.

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- c. The members of the Governing Body of ZIV must respect the obligations established by Law and other applicable regulations with regard to the possible existence of conflicts of interest.
- d. As an expression of their integrity, they shall not accept gifts or gratuities in the course of their duties unless they are of nominal economic value and are customary business courtesies and are not prohibited by law. Nor may they receive, in their personal capacity, money from customers or suppliers.
- e. It is the obligation of the members of the Governing Body to inform the Compliance Committee of the existence, development and outcome of any judicial, criminal or administrative proceedings of a penalty nature in which a member of the governing body is a party and which could affect the exercise of his/her position at the Company or harm the image or interests of the Company or ZIV.


4.2 In the relationship with the partners of the Company

- a. ZIV expresses its intention to create value for its partners, guaranteeing the availability to them of truthful and complete information about the evolution of the Company, the development of its management and its policies and business strategies.

4.3. In internal relations

Persons performing their activity, work or services for ZIV must strictly comply with the current law applicable to the jurisdiction where they perform their activity, as well as with the internal regulations and procedures of the Company, and their conduct must be governed by integrity, diligence, professionalism, responsibility, effectiveness, good faith and honesty, in accordance with the fundamental ethical principles stated above, and furthermore basing their conduct on the following general principles:

- Training Attend to their own training and that of those who collaborate with them, in order to achieve the highest performance in the performance of their functions.
- Efficiency: Aim to achieve results as optimally and productively as possible in the performance of their duties.
- Cooperation: Cooperate personally and actively with other areas, units and departments, as well as with those with whom they collaborate or other colleagues.
- Information: Provide managers with truthful, necessary, complete and timely information about the progress of activities in their area of competence, and their collaborators and/or colleagues, which is necessary for the proper performance of their functions.
- Legality: Be aware of and comply with the rules governing ZIV activities relating to its area of responsibility.
- Innovation: Promote continuous improvement and innovation in order to achieve the highest quality in accordance with the profitability criterion.
- Occupational risk prevention: Comply with preventive security measures using the individual and collective means of protection made available by ZIV. If a team is in charge of you, you will ensure that the members of that team perform their activity safely.
- Use of Company resources: To use the Company's resources exclusively for professional purposes.
- Commitment to the environment: Actively and responsibly commit to the conservation of the environment, to which end it will comply with legal requirements and act with the utmost diligence in the rectification of any event that damages the environment.

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- **Dedication:** Provide the dedication required to perform its functions and maintain an attitude favourable to the necessary functional availability that ZIV may require.
- **Relationship with Suppliers:** In relations with their suppliers, they must be treated equally and within the legal framework.
- **Customer Orientation:** It must be based on efficiency, professionalism, service mentality, collaboration, seeking maximum customer satisfaction, providing competitive and quality solutions. Polite, courteous and service-minded treatment will prevail. The information provided to the customer must be clear and correct, channelling requests and claims through formal channels.

In furtherance of the above principles and without prejudice to other specific policies established or which may be established in this regard, the following provisions must be complied with:

Selection, Promotion and Training


- a. Personnel selection and recruitment processes will follow criteria of training and aptitude for the required position.
- b. No discrimination on the basis of race or ethnic origin, religion or belief, sex, sexual orientation and identity, gender expression or sexual characteristics, age, family status, disability, illness, trade union representation or any other not related to the skills required for the position shall be exercised on the candidates.
- c. In cases of recruitment through Temporary Employment Companies, the selection of personnel with the same training and aptitude criteria for the required position must be required, without any discrimination.
- d. Career advancement shall also take into account the skills and abilities of the candidate, favouring the reconciliation of work and family life.
- e. The Company shall promote and encourage the training of its workers through tools allowing their professional development.

Gender equality

- a. ZIV will promote equal treatment and opportunities between women and men.
- b. ZIV has in place, in accordance with the legislation in force, an Equality Plan, which establishes a set of measures to achieve equal treatment and opportunities between women and men.

Sexual and gender-based harassment (sexist harassment)

- a. ZIV will promote working conditions that prevent sexual harassment in its various manifestations and harassment on the basis of sex or sexism.
- b. Sexual harassment shall include any behaviour, verbal or physical, of a sexual nature that has the purpose or effect of violating the dignity of a person, in particular when creating an intimidating, degrading or offensive environment.
- c. Harassment on the basis of sex shall be any conduct based on the sex of a person, with the purpose or effect of violating his or her dignity and creating an intimidating, degrading or offensive environment.

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- d. Both conduct (sexual harassment and sexist harassment) are strictly prohibited.
- e. By way of illustration and without limitation, the following are behaviours that may constitute sexual harassment or sexist harassment:
 - Suggestive and unpleasant remarks, jokes or comments about appearance, and deliberate verbal abuse of libidinous content.
 - Impudent or compromising invitations.
 - Use of pornographic images or posters in workplaces and/or work tools.
 - Obscene gestures.
 - Unnecessary physical contact.
 - Assaults.
 - Clandestine observation of persons in reserved places, such as services or changing rooms.
 - Demands for sexual favors accompanied or not by explicit or implicit promises of preferential treatment or threats if such demand is not met. The conditioning of a right or expectation of right to acceptance of a situation constituting sexual harassment or harassment on the basis of sex.
 - Continuous and vexing comments about physical appearance, ideology or sexual choice.
 - The giving of vexatious orders.
 - Any adverse treatment or adverse effect occurring in a person as a result of the filing by him of a complaint, claim, complaint, claim or appeal, of any kind, intended to prevent discrimination against him and to demand effective compliance with the principle of equal treatment between women and men in the workplace.

Workplace harassment or “mobbing”

- a. Conduct involving degrading treatment that undermines moral integrity, including in relations of equality or hierarchical inferiority, and in particular, without limitation, the following, is expressly prohibited:
 - Insulting, destroying the victim’s reputation, or undermining their self-esteem.
 - Disrupting the exercise of their duties.
 - Deliberately degrading the working conditions of the person assaulted, causing progressive and continuous damage to their dignity.
 - Assign superfluous, useless or degrading tasks for the same purpose.
 - To issue contradictory orders and therefore impossible to comply with simultaneously.
 - Publicly and repeatedly disqualifying the individual and his or her job.
 - Isolate and isolate a person.
 - Any other that violates the moral integrity of the person.

Working Conditions and Relationships at Work

The following conduct is expressly prohibited:


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- a. The imposition or maintenance by deception or abuse of employment or Social Security conditions that undermine, limit or prevent the exercise of workers' rights.
- b. Preventing or limiting the exercise of trade union or strike freedom, using deception, abuse or coercion.
- c. Illegal recruitment of labour, recruitment of foreigners without a work permit.
- d. Encouraging or encouraging people to migrate to another country by simulating an employment contract.
- e. The offering of false or misleading terms and conditions in contracts.
- f. The use of violence, coercion, threat, deception, abuse of authority, exploitation of a situation of physical or mental inferiority or of a situation of necessity.
- g. Relationships at work will be governed by courtesy and respect. Any behaviour that could pose any type of threat to any evil, coercion, impairment of physical or mental integrity, harm to the honour, dignity, moral integrity, freedom or sexual indemnity of persons is expressly prohibited.

Computer Equipment, Communications and Email. Privacy Protection

- a. The software, mobile devices and other technology equipment provided by ZIV to its employees, executives and professionals are the property of ZIV. While these resources are primarily intended for professional purposes, limited and reasonable use for personal purposes is also allowed, subject to the following conditions:
 - i. Personal use shall not interfere with work obligations nor compromise professional performance.
 - ii. The content accessed or transmitted shall not be offensive, illegal or infringe on the rights of third parties, including, but not limited to, intellectual property rights.
 - iii. The installation of software not authorized by ZIV is prohibited.
 - iv. The storage of personal character documents on ZIV's mobile devices and information technology equipment is prohibited.
- b. Corporate mail accounts are the property of ZIV, which may enter such accounts for management or other reasons, and users of such accounts shall not use the accounts for matters that they understand to affect their privacy, since they do not enjoy any expectation of privacy as the corporate mail accounts are exclusively for professional use.
- c. The use of private and/or non-corporate mail accounts by persons working at ZIV is not generally authorised.
- d. The phones and other mobile devices provided by the Company are for use for professional purposes. ZIV may monitor calls made or received at its own terminals.

Permission for personal use of ZIV's resources as described above is not an absolute right of the employee, executive and/or professional. The Company reserves the right to review and adjust these policies as it deems necessary to protect its interests and ensure a proper work environment and job performance. Abuse or misuse of these privileges may result in their revocation and, in serious circumstances, disciplinary action.

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Software

- a. ZIV will use the software tools required for the performance of its activity, always with authorised licences.
- b. Employees, officers, and/or professionals of the Company are strictly prohibited from: making unauthorized copies of the Company's software; installing Company software on a personal computer; installing unauthorized or unlicensed software on Company computers or used on its premises for the performance of its business; and/or installing third party software on Company owned equipment, without proper authorization. The installation on the Company's equipment of programs or applications whose use would be illegal or would damage or could damage systems is also prohibited.

Other Media. General


- a. ZIV acknowledges its commitment to the protection of Intellectual and Industrial Property rights such as copyrights, patents and trademarks, whether owned or third-party.
- b. ZIV is the holder of the ownership and rights of use and exploitation of the projects, studies, reports, manuals, computer programs and systems and other works and rights developed or used by its employees, managers and professionals in their activity for the Company. They may not use the aforementioned works and rights for their own purposes, that of third parties, or for profit or profit.
- c. Special attention will be paid to the inclusion of notifications of Industrial or Intellectual Property rights in the materials, information, products, services and any Company document intended for public distribution.
- d. Employees, executives and professionals of the Company must use the resources made available by the Company to perform their activity safely, avoiding any unlawful or contrary use of ZIV's instructions and respecting the valid Industrial and Intellectual Property rights of third parties.

Safeguarding Privacy

- a. ZIV undertakes to protect the data and information relating to its employees and third parties generated or acquired in the course of business relations and to prevent improper use thereof.
- b. ZIV ensures that the processing of personal data in-house is carried out with full respect for the fundamental rights and freedoms and dignity of individuals, as provided for in the regulations in force regarding Data Protection.

Protection of business secrecy and confidentiality

- a. Workers, managers and professionals working for ZIV shall refrain from using for their own benefit or that of third parties any information to which they might have accessed as a result of their position or the exercise of their function.
- b. The use of information of a secret nature of third parties is likewise forbidden in the development of ZIV's activity.
- c. All persons in the service of ZIV are obliged to maintain professional secrecy and guarantee the privacy of any documentation that, either expressly or because of its content, is confidential.
- d. The use of digital data storage devices (USB, hard drives, clouds or similar) that are not previously authorized by the Company is prohibited.

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- e. The forwarding of e-mails received on the corporate e-mail account to another private account of the employee, which have material content that can be classified as company secret or be particularly sensitive, is prohibited.

Industrial, commercial, strategic or financial information that the Company maintains as reserved because it implies a competitive advantage in the market, for example: lists of suppliers or customers, prices of acquisition or sale of products, profit margins, technical information, information on production processes, formulas, catalogues of products and their graphic description, information on employees, strategic and business plans and agreements, etc., is considered to be company secrecy, regardless of the signing of confidentiality agreements on the matter.


- f. The strictest confidentiality must be maintained outside the scope of ZIV regarding the use of ZIV's internal knowledge and know-how.
- g. The strictest and constant confidentiality must be maintained with regard to any information the disclosure or publicity of which could affect the interests of ZIV, even after the dismissal of the employee, executive, professional or collaborator of the Company.

Occupational Health and Safety

- a. ZIV will maintain and develop an Occupational Risk Prevention System, adopting the necessary measures to eliminate or reduce risks, guaranteeing compliance with the requirements imposed by the regulations applicable at any given time and raising awareness among employees regarding risk prevention.
- b. People in the service of the Company will be trained for the proper performance of their tasks, prioritizing safety in all areas. They shall also be provided with all the resources necessary to ensure such security.

4.4. In customer relationships and the market

- a. Always act with honesty, professionalism and responsibility, and with absolute respect for the applicable legislation and regulations.
- b. Contracts and promotional activity with customers must be clear and complete and must not rely on elusive or incorrect practices. Information must be truthful and any misleading advertising prohibited.
- c. Business dealings with customers must be carried out, as far as possible, ensuring the confidentiality of the contacts made and documentation exchanged for this purpose.
- d. The obligations of confidentiality acquired must be scrupulously respected. Information on competitors that could reach ZIV in breach of confidentiality will be rejected.
- e. The collection, use and processing of clients' personal data must be carried out in such a way as to guarantee their right to privacy and compliance with the applicable personal data protection regulations, as well as the rights granted to clients by the legislation on information society services and other applicable regulations.
- f. The use by the Company of customer logos and references must be authorised or consented to by the customer in question.


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- g. Situations of conflict of interest (family ties, financial ties, friendships, etc.) that could condition, alter or compromise the independence of the Company in decision-making in relations with clients must be avoided. If such situations exist, they must be reported to the Compliance Committee.
- h. The staff of the Company undertakes to deal with, manage and respond to any claim or complaint it may receive from its customers.
- i. Gifts, favors or gifts from customers, other than usual business or courtesies ("low value" gifts), will not be made or accepted.

The offer, acceptance or request of gifts with an economic value in excess of €300 must be notified to the Compliance Committee, which will decide how to proceed in this regard. Gifts in cash are in any case prohibited.
- j. ZIV will exercise extreme care in international transactions. It will not engage in conduct that is not permitted by law, commercial uses or codes of ethics or conduct, if known or known, of the entities with which it has business relations.
- k. Security of means of payment and prevention of fraud shall be ensured.
- l. Any employee who enters any information into ZIV's computer systems shall ensure that the information is reliable and rigorous.

4.5. In supplier relationships

- a. Collaborative behavior between ZIV and its suppliers will be promoted, presided over by ethics and respect.
- b. Suppliers will be selected on the basis of objective and transparent criteria, taking into account the internal procedures established for this purpose. These procedures should in any case ensure equal opportunities between ZIV suppliers. The decisions must be justified and the related documentation retained for possible audit.
- c. The contractual terms and legal provisions must be complied with, and it is forbidden to give, request or receive any type of collection or payment outside the contract.
- d. The relationships maintained will be in line with good business practice and subject to strict compliance, quality and excellence controls by the Company.
- e. Action must be taken in accordance with the legislation in force, with impartiality and transparency, avoiding abuse of law at all times.
- f. Modifications to payment terms requested by providers seeking to damage their creditors will not be addressed.
- g. If a supplier, in the course of its business for ZIV, engages in conduct that does not comply with the fundamental ethical principles of this Code, ZIV may take appropriate measures and reject future collaboration with the supplier or collaborator in question.
- h. ZIV suppliers must ensure compliance with occupational health and safety standards in relation to their workers, and promote among them working practices in line with the values that the Company promotes for its employees. Suppliers must undertake to respect human and labour rights in their own organisations.

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- i. The acquisition of goods or services must be carried out with complete independence of decision. Any situation of conflict of interest that might alter decision-making in this regard shall be avoided.
- j. The relationship between ZIV and its suppliers shall, with the necessary adaptations, be subject to the policy prohibiting the acceptance of gifts or gifts established in subsection 4.4.i. above.
- k. ZIV suppliers shall be responsible for ensuring that their subcontractors are subject to conduct criteria equivalent to those established for them in this Code.
- l. Care will be taken to protect the confidential information of suppliers.

4.6. In relations with public bodies, authorities, officials and public authorities

- a. Always act in accordance with the utmost respect for the applicable Law and the correct commercial practice, with particular regard to strict compliance with tax, social security, economic and financial regulations, the prevention of money laundering and terrorist financing, and with regard to competition law.
- b. It is strictly forbidden to offer, promise or give money, gifts, services, benefits, favours or compensation, in any form, either directly or by an intervening person, which implies or may be understood as exerting unlawful pressure on political leaders, authorities, officials or dependants thereof, or their relatives.
- c. It is forbidden to try to influence an official, using personal relationships to get some kind of benefit.
- d. Likewise closed is the request for donations or gifts in order not to take part in an auction or public tender; or the execution of manoeuvres in an attempt to distance other bidders; or the alteration of auction prices; or abandonment of the auction, once the award has been obtained.
- e. The essential alteration or simulation of documents that mislead as to their authenticity, the assumption of the intervention of certain persons, the lack of truth in the narrative of the facts or any other act of misrepresentation before public bodies, for the purpose of obtaining public aid or subsidies, licences, concessions or any other type of advantage, is not permitted.
- f. ZIV may not carry out activities which, in accordance with the applicable regulations, are prohibited in relation to the financing of political parties, refraining from sponsoring events for political purposes. Donations or other contributions to Spanish political parties, whether made directly by the Company or by an intermediary, are strictly forbidden.
- g. The Compliance Committee shall be informed of ZIV's business relationships (or investments) with politicians, authorities, public officials or their relatives or companies in which they are known to have a stake.

4.7. Conflicts of interest

- a. Situations involving a conflict of interest between the personnel of the employees and persons serving ZIV and those of the Company itself will be avoided.
- b. Employees, whatever their rank or function, may not use their position in the company to obtain particular advantages or business opportunities or provide services to competing companies.
- c. Any employee must disclose his or her outside activities, financial interests, or relationships that may present a potential conflict of interest or the appearance of a conflict. Employees' participation in other financial or business activities will be respected as long as they are legal and do not conflict with their responsibilities as

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ZIV employees. In the event of doubt as to whether an activity to be undertaken could give rise to a conflict of interest, the Compliance Committee will be consulted.

4.8. In relations with the environment


- a. ZIV has environmental and sustainable development policies in accordance with applicable law in the jurisdiction where it operates.
- b. ZIV promotes, engages and acts with respect and protection for the environment. The persons to whom this Code applies must actively and responsibly commit themselves to its conservation.
- c. ZIV and the persons in its service shall minimize the risks arising from its activity that may endanger the integrity and health of persons, the environment, or that may cause havoc, by strictly complying with the safety measures implemented or applicable for this purpose.

4.8 In corporate operations and accounting records

- a. The Company undertakes to act with full transparency, adopting procedures to guarantee the veracity of the corporate and financial documentation provided. Among others, the Company submits its annual accounts to the corresponding external audit, which is performed by an independent third-party expert.
- b. The Company undertakes on a one-off basis to comply with the accounting obligations applicable to it, so that its accounting is a true reflection of its economic, equity and financial situation.
- c. The Company shall maintain an appropriate record of financial and accounting records, which must be complete, accurate and not misleading. Transactions must be recorded in a timely manner and supported by appropriate documentation.
- d. No expense shall be incurred from Company funds if such expense is not authorized by the competent person.
- e. The filing and storage of records and information will be performed in an organised manner, meeting legal, tax, regulatory and operational requirements. Logs and their backups will be protected.
- f. Obstacles to the proper performance of the activities of the corporate bodies of the Company, its auditors or stockholders are no longer permitted, and compliance with any form of control or monitoring of corporate management provided for in the legislation in force must be facilitated.
- g. It is forbidden to unlawfully hinder corporate rights of information, participation in the management or control of corporate activity.
- h. The obtaining of undue advantages or benefits through the exercise of the position or influence is forbidden. The fraudulent use or disposal of the Company's assets and the generation of obligations by the Company that create economic harm for its own benefit or that of a third party are also prohibited.
- i. Abuse by the Inside Information Society to act and/or trade on the stock market is likewise prohibited.

5. ENFORCEMENT

- a. The Company has established a Whistleblowing Channel in order to ensure compliance with the legality and standards of conduct established in this Code by its employees, executives, professionals and suppliers, and to enable and prosecute reports of possible irregular actions.

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- b. Actions through the aforementioned Whistleblowing Channel must be truthful and comply with proportionality criteria.
- c. The Company shall implement the measures necessary for the effective implementation of this Code.
- d. Actions that contravene the Law or the provisions of this Code will result in the application of the corresponding disciplinary measures.

6. INTERPRETATION

The interpretation and integration of this Code is the responsibility of the Compliance Committee. The interpretative criteria thus determined shall be binding.

7. ACCEPTANCE AND DISSEMINATION

The members of the governing body, executives, employees, professionals and suppliers of ZIV expressly accept the applicable rules of action established in this Code of Ethics.

The members of the governing body, executives, employees and professionals who in the future join or provide services to the Company, and the suppliers that contract with it, must expressly accept the applicable rules of action established in this Code of Ethics.

The members of the governing body of the Company will receive a complete copy of this Code of Ethics, and must acknowledge receipt of its delivery in writing.

This Code will be annexed to contracts with ZIV's officers, employees, professionals and suppliers.

This Code will be made known to those involved through specific communication actions. In addition, and in order to ensure its correct understanding, an annual training plan will be established for the dissemination of its principles and standards of conduct.

8. MODIFICATION

This Code of Ethics will be updated regularly and at least once a year, taking into account the proposals made by the Compliance Committee for this purpose.

The body responsible for modifying this Code of Ethics will, following the relevant proposal of the Compliance Committee, be the Governing Body of ZIV A&T, currently established on a Board of Directors.