

CODE OF ETHICS Y CONDUCT

INDEX

1. Purpose.....	3
2. Values.....	3
A. Brand Values:.....	3
B. Voice and tone – how we are and how we are not:	4
C. IMOTION'S INTEGRITY PRINCIPLES:	4
3. Scope of application and mandatory nature	6
4. Communication and dissemination.....	6
5. General Rules of Conduct and Specific Policies	7
5.1. Respect for Human Rights and Public Freedoms	7
5.2. Respect for legality and ethical principles.....	7
5.3. Occupational safety and health.....	8
5.4. Non-discrimination	8
5.5. Right to privacy	9
5.6. Respect for the environment.....	10
5.7. Bribes, commissions, entertainment, gifts	10
5.8. Representation and other expenses	10
5.9. Conflicts of interest	11
5.10. Use and protection of the Company's assets.....	11
5.11. Use of computer equipment and media	11
5.12. Processing of information	12
5.13. Relations with suppliers, contractors and collaborators	12
5.14. Relations with public bodies, authorities and officials	13
5.15. Financing of political parties.....	13
5.16. Prevention of money laundering	13
5.17. Methods of collecting invoices and payments	14
5.18. Corporate image and reputation	14
5.19. Marketing, advertising and content policy of the website	14
6. Responsible for the Code of Ethics	15
7. Specific policy for the use of the whistleblowing channel.....	16
8. Control and non-compliance	17
9. Provision of entry into force	18

1. Purpose

The Code of Ethics and Conduct of Imotion Analytics, S.L. (hereinafter, the "IMOTION" or "The Company", indistinctly) constitutes the formal expression of the values and principles that must govern the conduct of The Company and the people belonging to it, in the development of all its activities in order to achieve a universally accepted corporate ethics.

The Code of Ethics and Conduct is an example of the professionalism for which IMOTION strives in its activities, as well as the expression of how all persons linked to the Company are expected to act. In the same way, IMOTION attaches the utmost importance to the fair treatment of employees as established in this Code.

There are mandatory regulations that may include, in whole or in part, some of the principles of this Code, but the intention of the Company with its approval is to go beyond what is established by the rules and to respect and demand compliance regardless of what may be provided for by the regulations in force at any given time.

It must therefore become a guide that inspires all actions carried out on behalf of IMOTION or that are carried out within The Company.

This Code of Ethics is mandatory, and its provisions are directly and mandatory in the Company. The Code of Ethics is directly linked to the IMOTION Criminal Risk Prevention System and its compliance will be supervised by the Compliance Officer and the Criminal Committee of the Company.

2. Values

The Code of Conduct is based on the values and principles that IMOTION has determined as guiding principles in all its activities and to which it is committed:

A. Brand values:

- i. Professionalism. Research, data and reliability. Data is the strong point of our way of seeing the world, collecting it and helping to draw conclusions through a secure base- where intuition and strategy are part of the same origin.
- ii. Trust. Knowledge, clarity and empathy. Clarity gives us the strong point when dealing with our clients, we are realistic and work based on complete knowledge of the client and their sector. We empathize with them and remain in continuous learning.

WE ARE EXPERTS IN ARTIFICIAL VISION

- iii. Safety. Accuracy, determination and experience. We can talk about safety from wattage points. On the one hand, we have our experience in the sector that endorses us as the national benchmark and on top of that we have the safety of people, that intangible on which we are focused.
- iv. Innovation. Openness, technology and agility. When we talk about technology, we are talking about a world that changes rapidly. Knowing how to use agile thinking and adapting to these changes is what will make us stay in the place where we belong and know how to make the most of it.

B. Voice and tone – how we are and how we are not:

- i. Intelligent (treating the other as an equal). Research. Data. Reliability. Connecting with the value of professionalism. We always speak from objectivity and also with active listening to the client and their experience.
- ii. Honest (we do not promise unrealistic). Knowledge, clarity and empathy. Connected with the value of trust. We always work from information and knowledge, which makes it easier for us to guide the client. Without forgetting that we are in a two-way conversation.
- iii. Effective (we do not convey indecision). Accuracy, determination and experience. Connecting with the value of security. We deal with issues that can often be delicate or have a significant impact. Therefore, we must be decisive and convey confidence.
- iv. Determined (without forgetting to be realistic). Openness, technology and agility. Connected to the value of innovation. We are entrepreneurial, brave, with a passion for doing our job and achieving good results.

C. IMOTION's Integrity Principles:

- i. The support and respect for Fundamental Rights and Public Freedoms, interpreted in accordance with internationally recognized Human Rights, as well as ethical behavior and in accordance with the legislation in force at all times of each and every one of the members of Imotion.
- ii. Fair and respectful treatment of employees, customers and collaborators, as well as with other entities of a private or public nature with which The Company maintains any type of relationship or link.

- iii. Respect for the environment and public health, the interests of other people related to Imotion, including customers and external suppliers, and prudence in the development of the activity and in the assumption of risks.

3. Scope of application and mandatory nature

For the purposes of this Code, the following are considered members of IMOTION:

- a. Executives: understood as the members of the Board of Directors, the Chief Executive Officer (CEO) and the Chief Technology Officer (CTO). The latter two regardless of their membership of the Board of Directors.
- b. Middle management: the heads of each department who have command over the other members of the aforementioned department.
- c. Employees: all the Company's staff who perform functions in the different departments of Imotion.
- d. Clients: those subjects who contract the services of Imotion.
- e. Partners: third-party companies that offer Imotion's services to their customers or put them in contact with The Company.
- f. Suppliers: third-party companies that provide services or supply products to Imotion.

Failure to comply with the provisions established in this Code of Ethics may be subject to sanction in accordance with the provisions of the Criminal Risk Prevention Plan.

IMOTION will provide the necessary means to comply with and ensure compliance by the members of the Company with the provisions of the Code. All members of Imotion must undertake to comply with the provisions of the Code of Ethics.

4. Communication and dissemination

IMOTION will communicate and disseminate the Code of Ethics and Conduct among its recipients by sending a copy of it to employees, managers, partners, suppliers and middle management. In the same way, a copy of it will be guaranteed to new additions to Imotion.

The Company will always have this Code of Conduct available on its website, which may be consulted at any time by any member of IMOTION.

5. General Rules of Conduct and Specific Policies

This Code establishes rules of conduct that must be observed by the members of Imotion in relation to the areas of action referred to in the following sections.

This Code of Ethics and Conduct will be applied in all IMOTION activities and complements its general rules, guidelines and rules issued.

The spirit of this Code determines the interpretation of any other rule, guideline or regulation issued by the Company. Specifically, special consideration will be given to the interpretation of the criminal risk prevention plan implemented by IMOTION.

5.1. Respect for Human Rights and Public Freedoms

The Society is committed to the implementation of the content of the United Nations Global Compact, respecting international standards for the protection of the Fundamental Rights and Freedoms of people affected by its activities.

Any conduct contrary to IMOTION's commitment to the Fundamental Rights and Public Freedoms recognised in the Spanish Constitution and interpreted in accordance with the international texts ratified by Spain on the matter, will be brought to the attention of the authorities, and the relevant sanctioning measures will be applied by the Company.

5.2. Respect for legality and ethical principles

Compliance with the laws is an unavoidable requirement for Imotion and all its members, who will respect the legislation in force in any country in which they carry out their activity, taking into account the spirit and purpose of the same. Imotion members will avoid conduct that, without violating the law, contravenes the values, principles and ethical behaviors established in this Code.

All members of IMOTION must be familiar with the laws and regulations that apply to them. The Company will provide the necessary instructions and advice for this purpose, therefore, it will carry out training plans, especially in the field of criminal compliance.

IMOTION is committed to the application of fair and non-discriminatory working conditions, to the protection of the environment, to the assurance of health

and the safety of its employees, as well as the correct performance of its activity in the fields of artificial intelligence.

Social responsibility, honesty, openness, trust, loyalty and integrity are core values that must be respected by all IMOTION members.

The Company expects its suppliers, partners and customers to comply with all regulations relating to occupational health and safety, environmental protection, obtain all necessary permits and use its facilities in strict compliance with the Law.

IMOTION members should use their good judgment and common sense in all situations where legal requirements or good professional practices may not be clear. They should also seek advice and direction from their superiors when such situations arise.

5.3. Occupational health and safety

IMOTION will promote an appropriate occupational health and safety policy and the adoption of preventive measures, guaranteeing compliance with current regulations, avoiding possible risk situations in accordance with occupational risk prevention regulations.

IMOTION members must be aware of and comply with the rules for the protection of health and safety at work and ensure, within the scope of their functions, the safety of all people who may be affected by the development of IMOTION's activities.

Likewise, training actions will be organised so that IMOTION staff are aware of the regulations in force.

Failure to comply with the occupational health and safety measures imposed by the Company will be sanctioned and the necessary measures will be taken to prevent the recurrence of such non-compliance.

5.4. Non-discrimination

All IMOTION members have the right to fair, courteous and respectful treatment by their superiors, subordinates and equals, and the creation of a respectful and tolerant environment must be encouraged.

The Company will not tolerate discrimination or harassment on the basis of race, religion, nationality, gender diversity, disability, age, or any other grounds; and will take the necessary measures to enforce the requirements of this clause, which will be interpreted in accordance with Article 14 of the Spanish Constitution.

5.5. Right to privacy

The Company guarantees the right to intimacy and privacy to its members in the terms provided for by law, protecting their personal data and undertaking not to disclose them except with the consent of the interested parties or except in cases of legal obligation or compliance with judicial or administrative resolutions.

The Company will also comply with current legislation on the protection of data entrusted by its employees, suppliers, candidates in selection processes or other persons.

In the same way, the right to privacy is guaranteed in the development of the corporate purpose and, especially, in relation to the processing of images and the extraction of data and parameters from the same. Security cameras will not be used whose purpose is to display or record images located in places that can obtain intimate images of people such as changing rooms, bathrooms or changing rooms, among others.

All information that may affect the privacy of people that is stored will be archived on devices that comply with the highest security standards.

5.6. Respect for the environment

The preservation of the environment is a fundamental concern of IMOTION, which strives to minimise the environmental impact of its activities and the use of the facilities, equipment and means of work made available to it, ensuring their efficient use, trying to minimise any negative impact on the environment.

5.7. Bribes, commissions, entertainment, gifts

The Company is opposed to influencing the will of people outside the Company to obtain any benefit through the use of unethical practices. Likewise, it will not allow other people or entities to use these practices with IMOTION members.

Gifts for amounts greater than €80 will not be made or received, unless prior authorisation is given by the Criminal Committee, which will be expressed in writing. Any invitation to events, social events or restaurants will also be understood as a gift.

The members of IMOTION will not make payments, bribe or offer economic advantages to public officials or employees or any entity dependent on the Administration, in order to try to improperly influence their commercial, professional or administrative relationships, or in order to obtain more advantageous conditions.

5.8. Representation and other expenses.

The expenses incurred by the people who work for the Company and have been assigned an item of representation expenses must be strictly related to the work activity and must be justified by documentation.

The use of assets and the realization of expenses on behalf of The Company will be in accordance with the principles of necessity and austerity.

For this reason, the company has taken the consideration of establishing a limit on company cards intended for representation expenses that will be agreed by the Board of Directors. The expenses of the same will be reviewed by the Compliance Officer, who may inform the Criminal Committee of any movement he considers and ask for justification of the expenses.

5.9. Conflicts of interest

Any situation that may represent conflicts between the responsibilities of an IMOTION member in the Company and their personal interests must be avoided, and the affected persons must refrain from influencing or intervening in decision-making in those situations in which they directly or indirectly have a personal interest.

When the existence of a conflict of interest can be considered, this situation will be communicated to the hierarchical manager, who must coordinate with the Management, in order to determine what conduct the person affected by such circumstance should adopt. In any case, the Compliance Officer must be informed of these circumstances.

5.10. Use and protection of the Company's assets

IMOTION's employees, middle managers and managers will ensure the prudent use and protection of the Company's assets. These must be used exclusively for the realization of the corporate purpose. The images and metadata of the images stored on Imotion's servers derived from the production process will be considered as corporate assets.

5.11. Use of computer equipment and media

In the use of computer equipment and means, IMOTION members who have a computer device at their disposal shall act in accordance with the principles of diligence and correctness, and shall comply with internal security rules and procedures.

In particular, the following guidelines must be observed in the use of the computer equipment made available to the members of the Company:

- It is not allowed to upload any software except those that are officially used by IMOTION.
- The user of information technologies must ensure that their computer has the antivirus software approved by IMOTION and that it is active.
- Internet browsing must be carried out in accordance with ethical criteria and under the sole responsibility of the person accessing it. The Directorate may monitor all systems, as well as establish limits on access to the Internet.
- The programs used in the professional activity may not be reproduced or transferred for purposes unrelated to it, unless expressly authorized.

- Passwords and passwords for access to computer equipment will not be provided to third parties, third parties being understood to be both external personnel and those of the Company.
- In the case of laptops or mobile phones, it is expressly forbidden to establish connections to public internet networks.

Corporate e-mail, as well as any type of communication tool made available to Imotion members, must be used exclusively for professional conversations. Imotion may access the equipment and conversations held through the Company's means without prior notice or limitation of any kind.

5.12. Information processing

IMOTION considers information and knowledge as one of its main and essential assets, so they must be subject to special protection.

The information owned by the Company or entrusted to it will generally be considered reserved and confidential information, so no information about it will be disclosed to third parties.

The Company will provide the necessary security measures to protect reserved and confidential information. IMOTION considers the veracity of the information as a basic principle of its actions, so the members of the Company must truthfully transmit the information they have to communicate, both internally and externally, and, in no case, knowingly provide incorrect or inaccurate information that may lead to error or confusion.

The economic-financial information will faithfully reflect the economic, financial and equity reality of IMOTION, in accordance with generally accepted accounting principles and the applicable international financial reporting standards.

5.13. Relationships with suppliers, contractors and collaborators

The Company aims to maintain relationships with its suppliers and collaborators based on trust, efficiency and correctness in the provision of the service.

The following guidelines will be observed in relation to suppliers:

- i. When selecting them, equal treatment and the use of criteria will be ensured. objectives related to quality and price.

ii. For the contracting of services or acquisition of goods, action will be taken independently and in accordance with efficiency criteria, regardless of personal or family ties.

iii. All confidential information provided by suppliers.

Prior to considering a third company as a supplier of Imotion, the appropriate checks must be carried out to guarantee the reality and compliance with the legality of the new supplier.

5.14. Relations with public bodies, authorities and officials

Relations with public bodies will be guided by institutional respect and compliance with the law and internal rules.

With regard to illegal activities, maximum diligence will always be taken to detect them.

It will collaborate with the judicial, administrative and supervisory authorities, carrying out scrupulous compliance with their resolutions at all times.

The information sent on behalf of The Company will under no circumstances contain misleading, fictitious or insufficiently verified data.

Any member of IMOTION who holds meetings with authorities, officials or heads of entities belonging to the public sector, in the case of commercial activities or with non-client entities, is obliged to inform the Compliance Officer of the following details: people with whom he or she meets, the institution to which he or she belongs, the place, date and time of the meeting, as well as the reasons for the meeting and a brief summary of its content. Merely technical contacts or follow-up of projects already initiated will be exempt from registration.

5.15. Financing of political parties

IMOTION will not finance the activity of political parties, groups of voters or foundations closely linked to the above.

5.16. Prevention of money laundering

The Company will comply with the national or international provisions issued to prevent money laundering. In this regard, no business relationships will be established with persons or entities that do not comply with the aforementioned regulations or that do not provide adequate information in relation to compliance with them.

5.17. Methods of collecting invoices and payments

IMOTION, in its commitment to financial transparency, does not accept or make payments in cash or cryptocurrencies, expressly rejecting their use in transactions in which the Company is involved.

The Company only accepts payments and issues payments by electronic means that allow traceability of the origin and destination of the funds and in which it is stated that the payer is the subject to whom the invoice is issued.

In its payments, IMOTION will use bank transfer and credit or debit cards as exclusive means of payment. An invoice will be required for any expenses paid by the Company.

5.18. Corporate image and reputation

The Company considers its corporate image and reputation as a very valuable asset to preserve the trust of its employees, authorities and society in general. The people affected must take the utmost care to preserve the image and reputation of IMOTION in all their professional actions.

5.19. Marketing, advertising and content policy of the website

IMOTION will ensure that the information contained on the website or in the different advertising campaigns is true and faithful to reality.

Both the content of the website and that of the advertising and the successive dissemination campaigns will be reviewed prior to their dissemination and publication.

The Company undertakes that all its actions will be based on the principles of transparency and respect.

6. Responsible for the Code of Ethics

The Compliance bodies will be responsible for ensuring the execution and compliance with the provisions of this Code.

The Criminal Committee, in relation to this Code, has the following functions and tasks:

- a) To propose to the IMOTION Board of Directors the revision and updating of the Code of Ethics and Conduct.
- b) Sanction non-compliance with the Code of Ethics and Conduct.
- c) To approve the reports made by the Compliance Officer in relation to this Code.

The Compliance Officer, in relation to this Code, has the following functions and tasks:

- a) Resolve any doubts that may arise regarding the interpretation and/or application of the Code of Ethics and Conduct.
- b) To receive complaints of actions that lack ethics, integrity or violate the principles set out in the Code of Ethics and Conduct, giving them the appropriate channel in each case.
- c) To receive suggestions, doubts or proposals related to the Code of Ethics and Conduct.
- d) Evaluate and prepare an annual report on the degree of compliance with the Code of Ethics and Conduct.

7. Specific policy for the use of the whistleblowing channel

In the event that a member of IMOTION or any person related to the Company has knowledge or reasonable indication of illegal actions, contrary to the provisions of this Code, procedures, protocols or policies established by IMOTION, they may report the non-compliance by means of a written complaint. To this end, complaints may be filed through the complaints channel enabled on the IMOTION website.

In the management of complaints and the channel established for their filing, the applicable legal regulations and, specifically, the regulations on data protection will be complied with.

The identity of the complainant will be considered confidential information. However, the possibility of filing complaints anonymously is allowed, for which the Company has established the necessary technical measures for this purpose.

Complaints will be examined by the Compliance Officer and a member of the Criminal Committee specially designated for this purpose, who will ensure the proper processing of complaints in the event of a conflict of interest by the Compliance Officer. For this purpose, the procedures provided for in the Crime Prevention System will be used.

Prior to the decision to process or archive the complaint, the information required for its prior assessment. In the event that it is considered that the complaint does not involve a violation of the Code of Ethics and Conduct, whether it constitutes a criminal offence or a violation of the company's internal regulations, it will be immediately archived.

In the event that there are indications of violation of the Code of Conduct, a confidential file will be opened, in which the precise collaboration of any member of IMOTION may be required, with an obligation to provide the required collaboration.

8. Control and non-compliance

IMOTION's Management will monitor compliance with this Code and, if necessary, will implement special verification measures to ensure compliance.

Failure to comply with the Code of Ethics and Conduct by IMOTION members may lead to the commission of the infractions provided for in legal and labour regulations, and will lead to the adoption of the relevant disciplinary measures or actions, including dismissal or prohibition from contracting with the Company.

Failure to comply with this Code will be understood as a violation of the provisions established by IMOTION's Criminal Risk Prevention System.

The members of IMOTION may not, regardless of their position or hierarchical position, request, require or order actions or behaviour that contravene the provisions of the Code of Ethics and Conduct. In turn, none of the members of the Company shall comply with requests, requirements or orders contrary to the Code of Ethics and Conduct, nor may they rely on them as justification for illegal behaviour.

IMOTION members must report breaches of the Code of Ethics and Conduct to the Compliance Officer through the established complaints channel or, in the case of this, to any member of the Criminal Committee.

No disciplinary measure or any type of retaliation, direct or indirect, may be adopted for the fact of the complaint, but this rule does not imply any type of immunity for the offenders, nor does it limit the rights that correspond, in accordance with the regulations in force, to the informed.

The Company will inform the authorities of any conduct that may constitute a violation of current legislation and, in particular, those that constitute infractions or crimes.

9. Provision of entry into force

This Code of Ethics and Conduct shall enter into force upon its approval by the Board of Directors.

The Code of Ethics and Conduct will be communicated individually to the members of IMOTION currently linked to the Company, as well as to all those who may join it in the future. IMOTION will guarantee that this Code is always available on the corporate website.