

## Limitless Lab

### Code of Ethics and Conduct

**January 2023**

Revision	Date	Purpose	Stakeholder
v. 1	2nd of January 2023	Guidelines for ethical behavior and accountability	Committee
v. 2	14th of June 2024	Adaptation and Complementation the Code	Committee

# LIMITLESS

## Table of Contents

<b>Introduction .....</b>	<b>3</b>
<b>Applicability of the Code .....</b>	<b>4</b>
<b>Utilizing the Code .....</b>	<b>5</b>
<b>Comply with the Code.....</b>	<b>5</b>
<b>Principle of Non-Retaliation.....</b>	<b>6</b>
<b>Integrity.....</b>	<b>7</b>
<b>Our vision .....</b>	<b>7</b>
<b>Our values.....</b>	<b>8</b>
<b>Our principles .....</b>	<b>9</b>
<b>Human Rights.....</b>	<b>10</b>
<b>Our people.....</b>	<b>10</b>
<b>Work-Life Balance .....</b>	<b>11</b>
<b>Personal Data Protection and Privacy Rights .....</b>	<b>11</b>
<b>Occupational Safety and Health .....</b>	<b>12</b>
<b>Selection and Evaluation .....</b>	<b>12</b>
<b>Training Policies .....</b>	<b>12</b>
<b>Gifts and Presents .....</b>	<b>12</b>
<b>Conflicts of Interest.....</b>	<b>13</b>
<b>Resources and Means for Carrying out the Professional Activity .....</b>	<b>13</b>
<b>External Activities .....</b>	<b>14</b>
<b>Proprietary and Confidential Information.....</b>	<b>14</b>
<b>Inside Information .....</b>	<b>14</b>
<b>Best practices.....</b>	<b>15</b>
<b>Relationships with Third Parties .....</b>	<b>15</b>
<b>Customers.....</b>	<b>15</b>

# LIMITLESS

Quality of Services and Products.....	15
Data Protection .....	16
Customer Relations.....	16
<b>Suppliers and Providers .....</b>	<b>16</b>
Selection Policy .....	16
Confidentiality of Information.....	16
Partner Relations .....	16
<b>Society.....</b>	<b>16</b>
Authorities, Regulatory Bodies, and Administrations .....	16
Truthful, Adequate, and Useful Information .....	17
<b>Money Laundering.....</b>	<b>17</b>
<b>Crime Prevention.....</b>	<b>17</b>
<b>Antitrust and Securities Market Regulation .....</b>	<b>17</b>
<b>Shareholders .....</b>	<b>17</b>
<b><i>Reporting Channels .....</i></b>	<b><i>17</i></b>

# LIMITLESS

## Introduction

At **Limitless Lab**, we believe in pushing boundaries, driving innovation, and creating positive impact. As a company at the forefront of Software development and technical services, we recognize that our success is intrinsically linked to our commitment to social inclusion, respect for human rights, adherence to best practices, and unwavering dedication to ethical principles.

Our *Code of Ethics and Conduct* (referred to as the “Code”) serves as a cornerstone of our organizational culture, guiding every aspect of our operations, interactions, and decisions. It embodies our core values and reflects our collective responsibility to uphold the highest standards of integrity, fairness, and accountability.

In today's interconnected world, the pursuit of excellence goes beyond profitability and market dominance. It encompasses our duty to promote diversity, equity, and inclusion within our workforce, supply chain, and communities we serve. We recognize the inherent value of every individual and strive to foster an environment where all voices are heard, respected, and valued.

Moreover, our commitment to human rights extends beyond mere compliance with laws and regulations. We are dedicated to upholding the fundamental rights and dignity of every person, irrespective of race, gender, religion, sexual orientation, or background. We reject all forms of discrimination, harassment, and exploitation, and we are committed to creating a safe and supportive environment for all.

As trailblazers in our industry, we recognize the importance of setting new standards and driving positive change. We are committed to embracing best practices in corporate governance, sustainability, and responsible business conduct. We aim to lead by example, inspiring others to join us in our pursuit of a better, more sustainable future for all.

Our Code is not merely a set of rules; it is a living document that reflects our collective aspirations and values. It guides us in making decisions that uphold our integrity, build trust with stakeholders, and contribute to the well-being of society at large. It serves as the compass for our daily operations and forms the bedrock of our policies and procedures. It has received

# LIMITLESS

the endorsement of Limitless Lab's Stakeholders and is obligatory for all Limitless Lab professionals, as well as any third parties engaging in business with us.

While the principles and guidelines outlined in this Code are essential, they do not cover every possible scenario. Instead, they offer broad direction on ethical conduct and compliance. Hence, we encourage you to utilize the consultation channels outlined in this document for any queries or apprehensions you may encounter.

## Applicability of the Code

Our Code is binding and compulsory for all professionals associated with Limitless Lab, including directors, officers (such as the CEO, CFO, and others in similar roles), managers, and staff members, regardless of their position in the hierarchy or their location, be it geographical or functional. Additionally, it applies to all individuals seeking to establish a professional or business relationship with our company.

Any professionals joining or affiliating with Limitless Lab in the future will be required to fully adhere to the Code, along with any accompanying policies and procedures. These will be appended to their employment contracts and made available for reference on the company's intranet and website.

The Code, along with any potential revisions, will be effectively communicated and circulated among all members of the Group. Furthermore, it will be shared externally with our business partners, suppliers, and other relevant third parties associated with the Group, as deemed necessary.

## Utilizing the Code

The objectives of this Code are to:

# LIMITLESS

- i. Clearly outline our responsibilities within our roles and provide ethical guidelines for our interactions with third parties;
- ii. Establish regulations that serve as ethical benchmarks for our conduct;
- iii. Offer mechanisms for promptly reporting any breaches of its provisions; and
- iv. Encourage accountability for upholding the standards set forth in the Code.

While some situations may present unforeseen circumstances where the expected behavior or conduct from the company is unclear, our Code serves as the primary reference for the values, ethics, and compliance standards applicable when representing the Group.

Although it is challenging to anticipate every scenario we may encounter in fulfilling our duties, in such instances, and to aid decision-making, consider the following questions:

- Does this align with the principles and standards outlined in our Code?
- Is this behavior or situation justifiable?
- Is this conduct or situation compliant with the law?
- Would I feel at ease if this conduct or situation were to become public?
- How might this conduct or situation impact Codere Online Group/Codere Online?
- How would my colleagues and/or family perceive this conduct or situation?

If you answer "no" to any of these questions or if you remain uncertain, please utilize the ethics and compliance communication channels provided in the Code.

Should you have any concerns regarding questionable accounting or auditing matters and wish to report them confidentially or anonymously, please promptly reach out to the Audit Committee.

## Comply with the Code

Adherence to the Code does not exempt individuals from strict compliance with the internal rules and regulations of the various entities comprising the Group. Additionally, individuals must comply with all applicable laws, rules, and regulations as per the corresponding local legislation and regulations.

Individuals representing the Group are expected to:

- Uphold ethical conduct
- Consistently act in a manner conducive to achieving the company's business and financial objectives, while considering the repercussions of their actions as employees, officers, directors, or other professionals of the company.
- Abide by legal requirements
- Acknowledge that laws may vary across the regions in which the company operates, but adherence to them is always mandatory.

If you suspect any non-compliance with the Code and its related policies and procedures report promptly.

## Principle of Non-Retaliation

Limitless Lab fosters a work environment that encourages all members to feel safe and empowered to report any suspicions or confirmed breaches of laws, rules, regulations, the Code, or applicable policies and procedures.

The Company has established internal protocols to facilitate and ensure the protection of whistleblowers acting in good faith among its employees, officers, directors, and other professionals within the Group.

## What constitutes retaliation?

Retaliation encompasses any action or behavior that adversely affects an individual in response to their good-faith whistleblowing concerning violations of applicable laws, rules, regulations, the Code, or associated policies and procedures.

Examples, though not exhaustive, may include:

- Workplace harassment
- Termination of employment
- Reduction in salary
- Deterioration of working conditions

Any professional found engaging in retaliation against another member of our organization in violation of this Code will face disciplinary measures.

## Integrity

In the dynamic landscape of modern business, integrity stands as the cornerstone of organizational excellence and success. For Limitless Lab, integrity transcends mere adherence to laws and regulations; it embodies a steadfast commitment to ethical principles, transparency, and accountability in all endeavors.

At its core, integrity compels us to align our actions with our values, to uphold honesty and fairness in our interactions, and to demonstrate unwavering integrity in every decision we make. It's about doing the right thing, even when no one is watching, and standing firm in our commitment to ethical conduct.

Integrity is not just a moral imperative; it's a strategic asset. It builds trust with stakeholders, enhances reputation, and fosters enduring relationships with customers, employees, investors,



# LIMITLESS

and the wider community. It forms the bedrock of a positive corporate culture, driving innovation, collaboration, and sustained growth.

In essence, integrity is the guiding light that steers us through the complexities of the business world, anchoring us to our core values and guiding us toward a future built on trust, respect, and ethical excellence.

## Our vision

### Limitless Vision: *Pioneering Innovation and Inclusive Growth*

At Limitless, our vision is to lead the emerging markets industry through a relentless pursuit of innovation, integration, and unwavering commitment to success.

Innovation is the lifeblood of our organization. We are driven by a passion to challenge the status quo, explore new horizons, and pioneer groundbreaking solutions that redefine industry standards. Our dedication to innovation fuels our quest to anticipate market trends, embrace technological advancements, and revolutionize the way business is conducted in emerging markets.

Integration lies at the heart of our vision. We believe in harnessing the power of collaboration, diversity, and inclusion to create synergies that drive sustainable growth and prosperity. By fostering a culture of openness, respect, and collaboration, we unite diverse talents, perspectives, and experiences to achieve shared goals and aspirations.

Success is not just a destination; it's a journey guided by our unwavering adherence to our core values. Integrity, transparency, and ethical conduct are the pillars upon which we build our success. We hold ourselves to the highest standards of professionalism, accountability, and responsibility in all our endeavors, earning the trust and confidence of our stakeholders at every step of the way.

# LIMITLESS

Respect for different cultures is ingrained in our DNA. We recognize and celebrate the rich tapestry of diversity that defines our global community. By embracing cultural differences, fostering inclusivity, and promoting mutual understanding, we create an environment where every individual feels valued, empowered, and inspired to contribute their best.

Growth is the essence of our vision. We are committed to driving sustainable growth that creates value for our shareholders, empowers our employees, and uplifts the communities we serve. Through strategic investments, prudent risk management, and relentless pursuit of excellence, we aim to unlock new opportunities, expand our footprint, and position ourselves as a catalyst for positive change in emerging markets.

As trailblazers in our industry, we aspire to be at the forefront of progress, setting new benchmarks, and leading by example. Our vision is not just about achieving success; it's about shaping the future, making a difference, and leaving a lasting legacy that inspires generations to come.

## Our values

### Limitless Values: Guiding *Principles for Excellence*

At Limitless, our values serve as the compass that guides our actions, shapes our culture, and defines who we are as an organization.

- **Customer Centric:** Our customers are at the heart of everything we do. We are committed to understanding their needs, exceeding their expectations, and delivering exceptional experiences that create lasting relationships and drive loyalty.
- **Transparency:** We believe in openness, honesty, and accountability in all our interactions. Transparency is the foundation of trust, and we are dedicated to fostering transparent communication, decision-making, and relationships with all stakeholders.

# LIMITLESS

- **Excellence:** We strive for excellence in all aspects of our work. From product design to service delivery, we set high standards for quality, precision, and performance, continuously seeking to improve and innovate to achieve the best possible outcomes.
- **Customization:** We recognize that every customer is unique, with distinct needs, preferences, and aspirations. We are committed to offering tailored solutions that address their specific requirements, preferences, and goals, ensuring maximum relevance, value, and satisfaction.
- **Innovation:** Innovation is the driving force behind our progress and success. We embrace curiosity, creativity, and forward thinking to pioneer new ideas, technologies, and approaches that anticipate market trends, solve complex challenges, and unlock new opportunities for growth and differentiation.
- **Inclusion:** Diversity is our strength, and inclusion is our commitment. We value and celebrate the richness of human diversity, embracing people of all backgrounds, cultures, perspectives, and abilities. By fostering an inclusive culture, we cultivate a sense of belonging, respect, and collaboration that empowers every individual to thrive and contribute their best.
- **Respect:** Respect is the cornerstone of our relationships, both within our organization and with external partners, customers, and communities. We treat everyone with dignity, empathy, and kindness, honoring their perspectives, experiences, and contributions, and creating an environment where mutual respect is paramount.

These values are not just words on a page; they are the guiding principles that inform our decisions, inspire our actions, and shape our collective identity. They unite us in a shared commitment to excellence, integrity, and making a positive difference in the world.

## Our principles

Limitless Principles: *Upholding Integrity and Responsibility*

# LIMITLESS

At Limitless, our principles serve as the moral compass that guides our conduct, shapes our decisions, and defines our character as an organization.

- **Compliance with Law:** We are committed to upholding the highest standards of legal compliance and regulatory adherence in all aspects of our operations. We recognize that compliance with laws and regulations is not only a legal obligation but also a fundamental requirement for maintaining trust, credibility, and integrity in the communities we serve.
- **Respect for Human Rights:** Human rights are universal and inviolable. We are dedicated to respecting and promoting the fundamental rights and dignity of every individual, both within our organization and throughout our supply chain. We reject all forms of discrimination, harassment, and exploitation, and strive to create a safe, inclusive, and supportive environment where human rights are upheld and respected.
- **Labour Rights:** We believe in the inherent dignity and rights of workers. We are committed to promoting fair labor practices, including fair wages, safe working conditions, and the right to collective bargaining. We recognize the importance of protecting the rights of workers throughout our supply chain and seek to foster positive and mutually beneficial relationships with our employees, contractors, and partners.
- **Professionalism:** Professionalism is the hallmark of our organization. We uphold the highest standards of professionalism, integrity, and ethical conduct in all our interactions, both internal and external. We take pride in our commitment to excellence, reliability, and accountability, and strive to maintain a culture of professionalism that inspires trust, confidence, and respect among our stakeholders.

These principles are not mere words; they are the guiding values that inform our actions, decisions, and relationships with others. They reflect our unwavering commitment to integrity, responsibility, and making a positive impact in the world.

## Human Rights

Limitless Lab reaffirms its dedication to upholding and promoting human and labor rights as outlined in various national and international frameworks, including:

- National and international legislation
- The principles of the United Nations Global Compact
- The United Nations Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with regard to Human Rights
- The OECD Guidelines for Multinational Enterprises
- The Tripartite Declaration of Principles concerning Multinational Enterprise
- The Social Policy of the International Labour Organization (ILO), along with any supplementary documents or texts.

The Company is deeply committed to eradicating child labor and modern slavery in all their forms. We rigorously adhere to conventions established by the International Labour Organization (ILO) and local labor laws, regulations, and statutes.

In alignment with the aforementioned commitment, the Company unequivocally condemns child labor and modern slavery within its supply chain and across all regions where it operates.

## Our people

Limitless Lab recognizes its professionals as its most valuable asset. Therefore, we are committed to fostering a positive and respectful work environment for all members of our organization by promoting and upholding the following principles:

### **Principle of Non-discrimination and Equal Opportunities**

The Company advocates for non-discrimination among its professionals and ensures equal opportunities for all.

In particular, we prioritize equal treatment of men and women in the following areas:

- Access to employment
- Training
- Professional advancement
- Working conditions
- Provision of goods and services

We strictly prohibit discrimination, harassment, or intimidation based on:

- Gender
- Marital status
- Family situation
- Sexual orientation
- Age
- Political opinions
- Religious beliefs
- Ethnic, social, or cultural origin

The Company vehemently opposes any form of violence, harassment, or abuse of authority in the workplace, as well as any behavior that creates an intimidating or offensive environment, infringing upon the personal rights of its professionals.

To address this, the Company will implement targeted measures to prevent sexual harassment and harassment based on sex.

## Work-Life Balance

The Company values the personal and family life of its professionals and is committed to promoting work-life balance policies. These policies aim to facilitate the optimal balance between personal commitments and work responsibilities.

## Personal Data Protection and Privacy Rights

The Company respects the right to privacy of its professionals in all aspects, particularly concerning personal, medical, and financial data. The Company also respects the personal communications of its professionals through various technological tools and communication channels.

To uphold these rights, the Company has established internal controls to ensure that no illicit activities occur or compromise the Company's security through electronic means provided to professionals for their work. This will be in accordance with data protection regulations and the Company's policies on tool usage.

The Company commits to refrain from disclosing personal data of its professionals without their consent, except in cases of legal obligation or compliance with judicial or administrative decisions. Under no circumstances will personal data be processed for purposes other than those legally or contractually stipulated.

Professionals of Limitless Lab who have access to personal data of other professionals, suppliers, or clients must adhere to strict confidentiality obligations regarding such data, as outlined in this Code.

## Occupational Safety and Health

The Company promotes a comprehensive policy on occupational safety and health and has implemented preventive measures accordingly. Professionals of Limitless Lab will diligently adhere to workplace health and safety regulations to prevent and minimize occupational hazards.

The Company will also advocate for the application of its safety and health policies by contractors and third parties with whom it collaborates.

## Selection and Evaluation

The Company is committed to maintaining a stringent and impartial selection policy, prioritizing the academic, personal, and professional merits of candidates in alignment with the Group's needs. Professionals at Limitless Lab will undergo rigorous and objective evaluations, considering their performance in the workplace. They will have the opportunity to contribute to the definition of their objectives and will be informed about any evaluations that may occur.

In case of any concerns or queries regarding the selection process or evaluations, professionals are encouraged to:

- Reach out to their immediate superior
- Contact the director
- Utilize the Company's corporate emails for reporting purposes

## Training Policies

Limitless Lab is dedicated to promoting the ongoing training of its employees. Our training programs are designed to support equal opportunities, facilitate career advancement, and contribute to the attainment of the Group's objectives.

Professionals at Limitless Lab are committed to continuously updating their technical and managerial expertise, utilizing the training programs offered by the Group to their fullest advantage.



## Gifts and Presents

Professionals within Limitless Lab are prohibited from offering or accepting gifts or presents as part of their professional duties. However, exceptions may be made under the following circumstances, provided they meet the following three criteria, without prejudice to any additional specifications outlined in relevant policies:

- i. The gifts or presents are of negligible economic value.
- ii. They align with standard commercial practices.
- iii. They are not prohibited by law, commonly accepted commercial norms, or the Anti-Corruption Policy.

All professionals within the Company are required to adhere to the Anti-Corruption Policy.

## Conflicts of Interest

Limitless Lab acknowledges and respects the engagement of its professionals in activities beyond their roles within the Company, provided such activities are lawful and do not conflict with their responsibilities.

Professionals within Limitless Lab are required to avoid situations that may result in a conflict between their personal interests and those of the Company, including:

- Engaging in activities that could conflict with the interests of the Company.
- Representing the Company while having a personal interest that could influence decision-making.
- Participating in activities that benefit companies in the same sector or those engaged in activities that may compete with Limitless Lab.

Therefore, professionals are expected to act with loyalty and in the best interests of Limitless Lab at all times. They must not exploit their position, information, relationships, or activities

# LIMITLESS

within the Group for personal gain, whether directly or indirectly, through disloyal or dishonest conduct.

Professionals of Limitless Lab who may encounter a conflict of interest are required to notify to the Committee or the director before making any decisions.

## Resources and Means for Carrying out the Professional Activity

Limitless Lab commits to providing its professionals with the necessary and suitable resources and means to perform their professional duties effectively.

Professionals within the Group pledge to utilize these resources responsibly and exclusively for activities beneficial to the Company's interests. They must refrain from engaging in practices that detract from shareholder value creation.

Limitless Lab holds ownership rights over the property, programs, computer systems, equipment, works, and rights created, developed, enhanced, or utilized by its professionals in the course of their work for the Company.

Professionals are obliged to maintain the confidentiality of information regarding the aforementioned property, rights, licenses, programs, systems, and technological knowledge owned or used by Limitless Lab, unless expressly authorized to disclose such information to third parties.

## External Activities

Professionals within the Group are expected to allocate their professional expertise and personal efforts solely to the service of the Company, ensuring the diligent fulfillment of their duties.

# LIMITLESS

Engaging in labor or professional services, whether as self-employed or employed, for entities other than Limitless Lab, as well as participating in non-occasional academic pursuits, must be communicated in writing to the Company.

The Company acknowledges and respects the engagement of its professionals in social and public activities.

## Proprietary and Confidential Information

Non-public information belonging to or entrusted to Limitless Lab is generally considered reserved and confidential. This information may not be disclosed to third parties without explicit authorization from Limitless Lab.

Limitless Lab and its professionals are responsible for implementing sufficient security measures and adhering to established procedures to safeguard reserved and confidential information stored on physical or electronic media.

Professionals of Limitless Lab are required to maintain the confidentiality of their work when interacting with third parties. Disclosing proprietary and confidential information or using it for personal purposes is strictly prohibited under this Code.

Any suspicion or evidence of the unauthorized disclosure or misuse of confidential information must be promptly reported to the immediate superior.

Upon termination of employment, professionals must return all proprietary and confidential information to Limitless Lab, and their duty of confidentiality shall remain in effect.

## Inside Information

Inside information refers to specific information about Limitless Lab that is not publicly available and, if disclosed, could impact the value of the Group or other marketable securities. This information is subject to the Fair Disclosure Policy approved by the Directors.

## Prohibited Conducts:

- Engaging in any form of transaction involving the shares or other negotiable securities of Limitless Lab or any partners and affiliates based on the relevant inside information.
- Disclosing such information to third parties, unless it is part of normal work duties or expressly authorized.
- Advising or influencing a third party to buy or sell marketable securities or financial instruments, or inducing others to do so, based on the inside information.

The prohibitions apply to:

- I. Any professional who possesses inside information, where such information is known or should be known to be inside information.
- II. Any information concerning other listed companies that may be regarded as insider information.
- III. Any information accessed by the professional during the course of their employment or position within the Group.
- IV. All professionals within the organization are obligated to adhere to the Company's Fair Disclosure Policy.

## Best practices

The Company best practices refer to established **methods, strategies, and processes** that are recognized as effective and efficient in achieving desired outcomes or objectives within an organization. These practices are typically developed through a combination of industry standards, regulatory requirements, organizational values, and accumulated experience. They represent the most successful and reliable approaches for addressing various challenges, optimizing performance, and fostering continuous improvement across different areas of the company. Best practices encompass a wide range of activities, including but not limited to,

# LIMITLESS

operational procedures, risk management, governance, compliance, human resources management, customer relations, and sustainability initiatives. Implementing best practices allow us to enhance productivity, reduce costs, mitigate risks, maintain compliance, and ultimately, achieve their strategic goals and objectives.

## Relationships with Third Parties

Limitless Lab upholds the highest standards of business conduct in all its interactions with third parties, including customers, suppliers, partners, competitors, authorities, shareholders, and local communities.

## Customers

### Quality of Services and Products

Limitless Lab is dedicated to providing quality services and products that comply with legal requirements and quality standards. The Group competes in the market based on the superior quality of its offerings, emphasizing marketing and sales activities.

## Data Protection

Limitless Lab recognizes the importance of handling customer information appropriately to maintain their trust. The Group is committed to limiting the use of customer data in compliance with applicable legal provisions.

## Customer Relations

Professionals must maintain professional impartiality and objectivity regarding transactional terms with clients, refraining from receiving remuneration or sharing confidential information related to ongoing competitive procedures.

## Suppliers and Providers

### Selection Policy

Limitless Lab ensures objectivity and impartiality in supplier and provider selection processes, avoiding conflicts of interest. Each business unit establishes policies for selecting or approving suppliers and providers.

### Confidentiality of Information

Policies and procedures are in place to safeguard the confidentiality of information provided by suppliers and providers. Such information is treated as confidential and disclosed only with consent or as required by law.

### Partner Relations

Limitless Lab fosters trust and transparency in relationships with business partners, promoting collaboration and mutual benefit. Professionals are expected to uphold ethical principles and teamwork.

## Society

### Authorities, Regulatory Bodies, and Administrations

Relations with authorities are based on cooperation and transparency, with adherence to anti-corruption policies. Contributions to political entities at the Group's expense are prohibited, except as expressly authorized.

### Truthful, Adequate, and Useful Information

# LIMITLESS

Limitless Lab is committed to providing accurate, relevant, and transparent information about its policies and actions. Transparency is a fundamental principle guiding the conduct of professionals.

## Money Laundering

Internal procedures are in place to prevent money laundering activities, in accordance with international standards. Limitless Lab cooperates with authorities to combat illegal activities, providing necessary information as required by law.

## Crime Prevention

Limitless Lab is dedicated to preventing irregular conduct and ensuring strict compliance with the law. Policies and controls are implemented to prevent corruption and bribery in business relationships.

## Antitrust and Securities Market Regulation

Professionals must adhere to applicable competition and securities market regulations, refraining from activities that restrict free competition or constitute an abuse of dominant position.

## Shareholders

Limitless Lab is committed to creating value for shareholders and provides channels for communication and consultation to ensure shareholders have access to relevant information about the Group's performance.

## Reporting Channels

Limitless Lab provides an Ethics Channel, consisting of an individual corporate email to facilitate the reporting of irregularities, any contingency that may pose a risk to Limitless Lab

# LIMITLESS

's reputation, violations of laws or of the Compliance Program of Limitless Lab. This system ensures confidentiality, including the option for anonymous reporting.

Information about the Ethics Channel system, including contact details and confidentiality guarantees, will be communicated to professionals, partners, clients, and suppliers across all regions where Limitless Lab operates.

Confidentiality for the use of the Ethics Channel is maintained while also ensuring adherence to due process rights in any disciplinary or investigative proceedings.

If there are reasonable indications of any irregularity or violation of the law or the principles outlined in this Code mentioned above, individuals should report it to the Compliance Officer. This can be done through the available Ethics Channel of Limitless Lab, sending the communication to [violations@limitlesslab.es](mailto:violations@limitlesslab.es).

All communications received through the Ethics Channel will follow the procedure and handling set out in the *Ethics Channel Usage and and Management of Internal Investigations Policy*, in accordance with the provisions of Law 2/2023, of February 20, 2023, regulating the protection of persons who report regulatory and anti-corruption violations.

Individuals reporting potential breaches of legal rules or provisions mentioned above may choose to identify themselves or remain anonymous. Limitless Lab prohibits any form of retaliation against professionals who truthfully report such actions.

Limitless Lab strictly prohibits retaliation against individuals who, in good faith, report potential violations of the Code, legal rules, or related procedures. Any violations will be promptly addressed, and disciplinary measures will be applied in accordance with applicable labor laws and internal policies.

The Compliance Officer is responsible for monitoring, updating, and proposing improvements to the Code, with input from interdisciplinary bodies such as the Compliance Committee.



# LIMITLESS

This Code was approved by the Board of Directors on January 3rd, 2023, and took effect immediately.