CODE OF CONDUCT

28 February 2025

GUREAK GROUP

INTRODUCTION

MISSION

GUREAK is a Basque group of companies which generate and manage **steady work opportunities**, suitably adapted, for persons with **disabilities**, with priority on people with **intellectual disability in Gipuzkoa**.

GUREAK is a solid and diversified group that works mainly in the industrial, services and data, information and communications management sectors.

Vision 2025

Develop socio-labour itineraries for all people with disabilities and, as a priority, for those with the greatest support needs, and help them achieve the greatest possible perception of inclusion.

PEOPLE

A PERSONALIZED ITINERARY FOR YOUR SOCIO-LABOUR INCLUSION

We offer personalized **work opportunities** in a highly professional and competitive environment.
We accompany you in your professional development through **guidance, training** and the design of **personalized itineraries** that allow you to advance in your social and labor inclusion.

COMPANIES

PROFESSIONAL AND COMPETITIVE PARTNER

We are a solid and diversified **social economy business group**, with a presence mainly in the industry, services and marketing sectors. Our businesses and activities are distinguished by their comprehensive management capacity, by the professionalism and competitiveness of their teams and by the generation of social added value for our clients.

In addition, we put all our knowledge in inclusion at the service of companies and institutions that want to continue advancing in their social commitment and in the social and labor inclusion of people with disabilities – **inklusioanBAT**.

SOCIETY

AN INCLUSIVE BUSINESS MODEL AND EUROPEAN BENCHMARK. A CREDIT TO GIPUZKOA.

We offer **social-occupational inclusion** in a highly professional and competitive environment in which we **create job opportunities** and **professional development** for people with **disabilities** and, primarily, for those with the greatest support needs in Gipuzkoa.

PEOPLE

People are an essential element on which the organisation bases the pursuit of its objectives. All people will work together to achieve common goals and are committed to creating a calm and respectful working environment. They will behave in a serious, orderly and decorous manner in the workplace.

Each person will carry out their activities with diligence, responsibility, honesty and respect, and will indicate any need for further or specific activities so that the organisation can take the necessary initiatives in this regard.

The company will encourage and seek to develop the skills and abilities of each employee, including through the organisation of training and professional development activities.

1.- No to Harassment

Gureak firmly rejects any act of harassment, intolerance or similar behaviour in internal working relationships.

Individuals undertake to follow all internal protocols established at any given time in order to prevent situations of harassment or psychosocial risks.

2.- Equal opportunities

One of the company's objectives is to consolidate a working environment characterised by the absence of discrimination on the grounds of disability, race, culture, ideology, sexuality, physical condition, morals, religion or any other factor, and to offer people equal opportunities.

Everyone must collaborate in achieving this objective.

3.- Alcoholic substances and narcotics; tobacco

The use of narcotics and the abuse of alcoholic substances in the workplace are prohibited. All persons undertake to follow all internal protocols established at any given time.

4.- Selection, assessment and professional training

In the selection and management of personnel, the company will adopt criteria of merit, competence and evaluation of individual abilities and potential with respect to the professional profiles and skills required by the company.

The Human Resources Department or its representatives shall be responsible for verifying the identity of the persons hired using the legal means at their disposal, and personnel shall be hired under one of the employment contracts provided for by current regulations.

Irregular working conditions or undeclared work will not be permitted.

5.- Health and safety/ Protection of health and safety in the workplace

Each person's responsibility towards their colleagues morally obliges them to behave with the utmost rigour in the prevention of accident risks. To this end, the technical planning of workplaces, equipment and processes must be carried out with the utmost respect for current regulations on health and safety at work.

Each person must pay the utmost attention in the performance of their duties, strictly observing all safety and prevention measures established to avoid any possible risk, both to their collaborators and colleagues and to themselves, in order to achieve a safe, clean and healthy workplace.

6.- Use of company equipment and facilities

Company property, and in particular, facilities, vehicles and equipment located in the workplace, shall be used for work purposes, in accordance with current regulations. Personal use of such property is expressly prohibited unless expressly authorised.

Company-owned resources, including computer equipment, email accounts and communication networks, which are made available to employees, remain under the employer's supervision, and

the employer may take the measures it deems appropriate to verify the employee's compliance with their duties and obligations, although this control must respect the dignity of the employee.

Under no circumstances is it permitted to use company property, and in particular computer and network resources, for purposes contrary to legal regulations, public order or morality, nor to commit or induce others to commit crimes or, in any case, acts of racial hatred, advocacy of violence or acts involving the violation of human rights.

7.- <u>Protection of personal data</u>

In the course of its activities, the company will process the personal data of members and third parties.

Likewise, the company requires all persons belonging to it to undertake to manage the personal data to which they have access in the exercise of their functions in accordance with the regulations in force at any given time, in particular Organic Law 3/2018 of 5 December on the Protection of Personal Data and Guarantee of Digital Rights.

To this end, the processing of personal data will only be permitted to authorised personnel, in accordance with the company's internal rules and procedures, established in accordance with current regulations, and in particular, with the Organic Law on Personal Data Protection and Guarantee of Digital Rights.

COMPANY

The company carries out its activities with the utmost respect for its social, moral and legal obligations and aims to contribute, by observing them, to the enrichment of economic, intellectual and social heritage.

<u>1.- Safeguarding the Environment</u>

The protection of the environment and natural resources are priority objectives for the company.

Specifically, the company undertakes to comply with and observe any regulations applicable to it in relation to the environment and, in particular, issues relating to GHG emissions, energy efficiency, renewable energy, decarbonisation, water quality, consumption and management, air quality, responsible management of chemicals, sustainable resource management, waste reduction, reuse and recycling, biodiversity, land use and deforestation, soil quality and noise emissions. The company will develop the necessary protocols to comply with regulations relating to the above sections and, specifically, has an environmental protocol in place for this purpose.

Each member of the company, in the performance of their duties and activities, must contribute to the pursuit of exemplary results in this area.

2.- <u>Intellectual property and new product development</u>

The safeguarding of the company's intellectual and industrial property, including patents, trade secrets, company secrets, trademarks, distinctive signs, technical and scientific knowledge, know-how and skills acquired in the performance of the company's activities, is essential to maintaining the company's competitive advantage. Employees must define, protect, maintain and defend the company's rights in all areas of intellectual property and commercially relevant areas and must exercise such rights responsibly.

In addition to safeguarding the company's intellectual/industrial property rights, they must also respect the intellectual/industrial property rights of other market players.

No person may register or dispose of the industrial property of the company or third parties (e.g. trademarks) or execute any agreement or dispose of such property independently without the express written consent of the central units of the company responsible for these matters.

Many materials used by individuals in the course of their work may be protected by copyright law. The reproduction, distribution or modification of copyrighted materials, including the unauthorised use of photographs, graphic images or designs, without the consent of the rights holder is illegal and prohibited by this Code, with the exception of certain legal exemptions that protect "fair use".

No member of the company is permitted to make audiovisual, electronic, paper or photographic recordings or reproductions of company documents, except in cases where such operations are part of the normal performance of the tasks entrusted to them.

3.- Information relating to the company

Confidential information relating to the company, received or processed by a member of the company in the performance of their duties in relation to the company, may not, either in whole or in part, be used, communicated to third parties or disseminated for purposes other than institutional ones.

Confidential information is understood to mean all data, knowledge, minutes, documents, reports and any other material concerning the organisation and assets of the company, commercial and financial operations, as well as judicial and administrative proceedings relating to the company.

The obligation of confidentiality shall remain in force even after the termination of the relationship with the company, in accordance with current regulations.

All material containing confidential information must be stored in locations that are inaccessible to unauthorised persons.

4 Responsible service/supply policy

The company carries out its activities with the utmost respect for current legal provisions and, in this regard, carries out its responsible service provision/supply policy within the limits of these provisions.

No member of the company shall provide any service that contravenes current regulations and, in any case, shall comply with the requests of customers/suppliers.

No member of the company shall provide any service to a customer who expressly states that they have breached current legislation in relation to the service requested.

No member of the company shall provide any service to a customer whose intention is to use the service as a means to breach or violate current legislation, having expressly stated this intention.

5.- Compatible and incompatible activities

The performance of collateral activities by members of the company shall be permitted provided that these do not detract from the performance of their work activities on behalf of the entity.

In any case, persons belonging to the company must refrain from performing collateral activities (including unpaid activities) that are incompatible with the specific obligations they have contracted with the company.

6.- Reliable information

Individuals shall provide accurate information regarding the activities they perform, whether in physical or electronic form, or relating to third parties or themselves.

No member of the company shall take any action aimed at concealing their assets from their creditors.

7.- Financial integrity, accounting, fiscal responsibility

The company shall develop adequate economic and financial management, establishing the fundamental processes aimed at planning, organising, controlling and evaluating the organisation's economic resources.

The organisation's Finance Department, in line with the company's management body, shall observe the principles of transparency, regulatory compliance and economic sustainability, as well as the criteria of economy, effectiveness and efficiency; this entails proper compliance with the law, in particular accounting and tax regulations, and appropriate and relevant cooperation with the authorities that require information or collaboration.

MARKET-SOCIETY

1.- Relations with CUSTOMERS

Customers are an integral part of the company's business assets, and the company shall maintain relationships with customers that respect fundamental principles and, taking into account their legal, social, economic and cultural framework, the rules of this Code.

Relations with customers must be established by each of the company's employees and members in accordance with criteria of legality and morality, respecting the principles of professionalism and integrity. Company personnel must carry out their activities with customers with honesty, loyalty and transparency, observing existing procedures, if any, and in any case making appropriate and legal use of both their own and third-party information.

The marketing of the company's services must be fair, rigorous and consistent with current laws. If comparisons are made with competitors' services, they must be balanced, rigorous and verifiable.

Customer data must be verified by viewing the corresponding legal documents (ID card, passport) in order to confirm its accuracy and avoid duplication or any attempt to create non-existent identities in customer lists.

2.- Relations with SUPPLIERS

The company shall maintain relationships with suppliers who respect fundamental principles and, taking into account their legal, social, economic and cultural framework, the rules of this Code. Likewise, the company shall select its suppliers in a fair and impartial manner.

Company personnel shall comply with the supplier selection and award procedures established by company directives, as well as with the applicable public transparency procedures in accordance with current regulations, with the exception of orders characterised by *intuitu personae*, which shall be assessed on a case-by-case basis in the awarding of contracts, supplies, procurement or provision of goods or services to the company.

In any case, any interest or personal relationship that could lead to a conflict of interest must be reported to the relevant control body, and it is expressly prohibited to favour or hinder the procurement of a service from one supplier over another.

Likewise, suppliers must be required to comply with the legal provisions in their respective fields of economic activity in relation to the services they provide to the company and, in particular, in relation to crimes related to the criminal liability of legal persons.

3.- Regarding GOVERNMENTS and PUBLIC INSTITUTIONS

Relations with public institutions shall be the responsibility of the members of the company authorised to do so or of the persons to whom they delegate, in compliance with the rules of this Code, as well as the Company's statutes and special laws, with particular attention to the principles of transparency and efficiency.

In any case, it shall be mandatory that, prior to the signing of any **contract** with the Public Administration (whether local, regional, national or international) exceeding the amount of 100,000 euros, the compliance officer be notified in accordance with the procedure established at any given time.

Similarly, in the relations that the members of the company maintain with the Public Administration, even through third parties, the following **principles** must be observed:

i. All actions must be carried out in full compliance with the law and good business practices; it is expressly prohibited to act in a manner that, in order to benefit the Company or pursue its interests, is likely to constitute a criminal offence.
ii. When negotiations are taking place, requests are being made or relations are being maintained with the Public Administration, employees and other personnel operating on behalf of the Company shall avoid attempting to improperly influence decisions or induce actions contrary to the professional duties of civil servants (including those who negotiate or make decisions on behalf of the Public Administration), managers or employees of the Public Administration or their relatives, spouses or close associates, even if this results in some benefit for the Company.

In each case, the provisions in force in **tax matters** shall be complied with, and the relevant advice shall be sought for the purposes of taking action that does not consist merely of the Entity's declaration of the taxes in force; this includes changes in corporate form that entail changes in taxation. In particular, any decision involving a change in the Group's strategy regarding the allocation of profits, when decisions are made about so-called transfer prices between group companies (services provided between them), as well as financial assistance and any other matter that raises doubts regarding taxation that falls within the scope of a possible tax offence, shall be subject to compliance.

Relations with **political and trade union** organisations shall be handled by authorised members of the company, and it is prohibited to make donations or contributions on behalf of or for the account of the company to a political party, federation, coalition or group of voters, either directly or through an intermediary, regardless of the amount.

4.- Regarding the MARKET

1.1.- Against corruption and bribery: In the exercise of their duties, employees, managers and members of the organisation are prohibited, even in the interests of the company, from offering or granting to third parties and accepting or receiving from third parties, directly or indirectly - even on the occasion of festivities - donations (gifts), benefits or other unauthorised advantages - even in the form of sums of money, goods or services of any kind - with the exception of gifts of modest value that are part of normal practices, fall within the scope of normal commercial courtesy, and, in any case, do not give the impression to the other party or to impartial third parties that they are intended to obtain or grant undue advantages, or that they are illegal or immoral.

Any person belonging to the company who receives gifts or offers of gifts that do not comply with the above must immediately report this to the Control Body so that the appropriate measures can be taken and the commission can then issue the required final statement. In any case, persons belonging to the company are prohibited from requesting that donations of any kind, including those of modest value, be offered or granted to them, or from requesting the admission or receipt of such donations.

Any employee who, in the course of their duties, enters into contracts with third parties must ensure that such contracts do not provide for or imply donations that violate this Code.

1.2.- Competition: Each member of the company must comply with the regulations on unfair competition and antitrust. Employees are obliged to report to their manager, and managers to the control body, any behaviour that has the object or effect of preventing free competition in the market, whether through price fixing or other conditions or through any methods involving market sharing.

The sale of the company's products and services must be based solely on their merits and the advantages they offer. This Code of Conduct does not allow the false denigration of competitors or their products or services. The Company recognises that competition is a fundamental element for the economic and social development and progress of the country.

It shall ensure that the general conditions for free enterprise are respected, allowing economic operators access to the market and enabling them to compete on equal terms, and shall safeguard its customers by promoting price restraint and improving the quality of services resulting from free competition.

The Company shall not deny, conceal or delay the transmission of information requested by the authorities responsible for ensuring free competition and the regulatory bodies in the exercise of their inspection duties, and shall actively cooperate in the conduct of investigative proceedings.

5.- Relations with the media

Relations with the press, television and the mass media in general, both domestic and foreign, shall be handled by persons belonging to the company's Communications Department who are authorised to do so, or by persons to whom they have delegated such authority.

All external communications must be authorised in advance in accordance with the company's procedures in force at the time. In particular, sponsorships must not entail unjustifiable competitive advantages for the company or the achievement of objectives obtained by unlawful means.

FINAL PROVISIONS

All persons within the organisation are subject to the provisions of this code and its implementing regulations and procedures.

Failure to comply with the rules may be subject to the corresponding disciplinary procedure.

The control body shall ensure compliance with the provisions of this code, regulations and implementing procedures. All persons within the organisation shall be subject to the guidelines of the control body and to the same extent as the above-mentioned regulations.

Compliance with this Code must be respected in the event of a merger, acquisition, takeover or similar mechanism by the resulting company or by the commercial entity with which a stable collaboration agreement or joint activity is developed.

This code was approved and validated by the Board of Directors of Gureak on 2 October 2017.

ANNEX I

PERSONS

1.- Fair remuneration

All employees of the organisation shall receive remuneration commensurate with their work, their responsibility and their degree of involvement in the organisation within the legal limits, without any discrimination on the grounds of race, sex, religion, trade union membership or political opinion or any other condition that differentiates them from other employees.

2.- Eradication of child labour and forced labour

The company is committed to the eradication of child labour in order to prevent minors from performing dangerous work or work that interferes with their education or physical, mental, moral and social development. and, in this regard, it requires that all its employees be above the age stipulated in the country in which they carry out any type of activity or, if this does not exist or is contrary to basic children's rights, be at least 16 years of age with parental permission.

The company is committed to eradicating forced labour in order to prevent anyone from being required to perform any work or service under threat of punishment and for which they do not volunteer; and, in this regard, prohibits the fraudulent, abusive or unlawful hiring of any person to perform work or services for the company.

MARKET-SOCIETY

1.- Eradication of child labour and forced labour

The company will not engage in any type of activity with suppliers and partners that do not respect the age stipulated in the country in which the operation is carried out or, if this does not exist or is contrary to basic children's rights, the age of 16 with parental permission.

The company will not engage in any type of activity with suppliers and partners that are not committed to the eradication of forced labour in order to prevent any person from being required to perform any work or service under threat of any penalty and for which they do not volunteer; ensuring the prohibition of fraudulent, abusive or illegal hiring of any person to perform work or services for the company.

2.- Minerals from conflict zones

The company will not engage in any activity with entities that supply minerals from conflict zones, understood as those minerals whose systematic extraction and trade in a context of conflict contribute to, benefit from or result in the commission of serious violations of human rights, violations of international humanitarian law or violations that constitute crimes under international law.