CODE OF CONDUCT

SUPPLIERS
AND BUSINESS PARTNERS

28.02.2025

GUREAK GROUP

1. OBJECTIVE AND SCOPE OF APPLICATION

It is the primary objective of the GUREAK Group that its conduct and that of the natural and legal persons who are related to it complies, in addition to the regulations in force at all times, with generally accepted ethical and social responsibility principles.

This ethical and good governance commitment extends to all the entities of the GUREAK GROUP, that is, to the community of legal entities that make up the ORGANIZATION and those other entities of a corporate, associative or foundational nature, with strong links to them.

Suppliers and business partners are a strategic stakeholder as they actively intervene in the value chain of the GUREAK GROUP and their actions can affect it not only from a legal point of view, but also reputationally. For this reason, they must undertake to maintain minimum standards of conduct in the development of their activity and, in particular, within the framework of their contractual relations with the GUREAK GROUP.

"Suppliers" are understood to be those third parties that supply goods or provide services of any nature, regardless of the legal relationship they have with the GUREAK GROUP.

"Business partners" are understood to be those third parties who have a special relationship with the GUREAK GROUP, either by having a joint shareholding in an entity and/or the right to participate in the decision-making of an entity in which they jointly participate, or by participating in the results of the business by sharing the risks of the same. even without being shareholders or partners.

To this end, the GUREAK GROUP has established ethical and conduct principles for its suppliers qualified in this way according to the protocols and criteria in force in the entity and business partners, which are set out in this "Code of Conduct for Suppliers and Business Partners of the GUREAK GROUP", aligned with the ten universal principles of the United Nations Global Compact and with the principles and values of the GUREAK GROUP embodied in the protocols of the entity.

2. COMMITMENTS OF THE GUREAK GROUP'S SUPPLIERS AND BUSINESS PARTNERS

This section describes the principles and commitments that must govern the actions of the suppliers and business partners of the GUREAK GROUP.

Suppliers and business partners who sign or adhere to this Code or declare that they comply with the principles of this Code or through an order to know the same, have the obligation to know and comply with it.

2.1. LEGAL COMPLIANCE

The relationship of the GUREAK GROUP with its suppliers is based on the principles of legality, efficiency and transparency.
The supplier and business partners of the GUREAK GROUP must comply with the applicable regulations of the countries in which they operate, avoiding any conduct that, even without infringing the law, may damage the reputation of the GUREAK GROUP and produce adverse consequences for it. In the event that it is found that any of the principles and guidelines of this Code contradict the provisions of the applicable legal provisions, the affected suppliers and business partners must inform the GUREAK GROUP

of such circumstance and agree on a solution that complies with both current legislation and, as far as possible, to this Code.

The rules of this Code constitute minimum standards. In the event that national regulations or any other applicable regulations or any other commitments assumed or that may be applicable, including collective agreements, establish stricter obligations, the suppliers and business partners of the GUREAK GROUP must comply with them in a preferential manner.

2.2. HUMAN RIGHTS AND WORKING CONDITIONS

The suppliers and business partners of the GUREAK GROUP must respect the internationally recognized human rights set forth in the "International Bill of Human Rights" and the principles relating to rights included in the eight Fundamental Conventions of the International Labour Organization, in accordance with the Declaration on Fundamental Principles and Rights at Work.

Likewise, the suppliers and business partners of the GUREAK GROUP will respect the principles contained in the Convention on the Rights of Persons with Disabilities in their relations with disabled persons.

The responsibility to respect human rights entails the following obligations for suppliers and business partners:

- **Consistent working practices**: ensuring that working conditions and environment (including: wages, working hours, maternity protection, fostering a safe, alcohol- and drug-free working environment, etc.) are consistent with applicable international labour standards, and that they promote and maintain the highest standard of physical, mental and social well-being of their employees. All employment is voluntary, and its employees are free to end their employment or leave their jobs with reasonable notice.
- **Eradication of forced and coerced labour**: eliminate all forms of forced labour or labour carried out under duress (understood as any work or service demanded of an individual under the threat of any penalty or retaliation), rejecting any manifestation of violence, exploitation or sexual, physical, psychological or moral harassment, abuse of authority or ill-treatment.
- **Prohibition of child labour:** refuse to employ child labour in your organisation, respecting the minimum ages of employment in accordance with applicable legislation and having adequate and reliable mechanisms for verifying the age of your employees.
- **Right of association and collective bargaining:** to facilitate the freedom of association and collective bargaining of its employees, subject to the rules applicable in each case and without their exercise being able to result in reprisals or adverse consequences.
- **Equal opportunities with respect for persons and non-discrimination:** treat all its employees with dignity, justice and respect, promote equal opportunities for access to work, occupation and professional promotion and refrain from engaging in any offensive conduct or conduct that involves any type of discrimination on the grounds of race, religious, political or trade union ideas, nationality, social origin, language, sex, sexual orientation, marital status, age or disability.
- **Prevention of harassment**: Commitment to strictly comply with the Protocols on Sexual and/or Gender-Based Harassment, Protocol on Harassment or Violence against LGBTI People and Protocol on Workplace Harassment that GUREAK has implemented in its organisation, and which confirms that it is aware of them.
- **Hiring of disabled people**: respect the legal reserve for social hiring of people with disabilities in accordance with the legislation of each country, supporting the labor integration of this group.
- **Vulnerable groups:** recognize and respect the rights of individuals who belong to vulnerable groups, when the activities of the supplier or business partner take place in countries or areas inhabited by these groups.
- **Work-life balance:** assess the implementation of work-life balance measures that favour respect for the personal and family life of its employees and facilitate the best balance between it and the work responsibilities of women and men, taking into account applicable laws and local practices.

• **Fair remuneration:** Pay your workers in accordance with applicable wage laws, including minimum wages, overtime, and social benefits.
• **Conflict minerals:** The company will not engage in any type of activity with entities that supply conflict minerals or with suppliers that supply them; these minerals are understood to be those minerals whose systematic extraction and trade in a context of conflict contribute, benefit or result in the commission of serious human rights violations. violations of international humanitarian law or violations that constitute crimes under international law.

2.3. HEALTH AND SAFETY

Suppliers and business partners must provide a safe working environment and comply with the established requirements in terms of occupational risk prevention.
Without being exhaustive, the responsibility to provide a safe working environment involves the following:

• Make facilities and workspaces available to its workers that guarantee industrial hygiene, sufficient lighting and ventilation, toilets, and access to drinking water, with safety equipment in case of fire and adequate protection for each activity.
• Ensure the protection of their workers, protecting them against overexposure to chemical, biological, physical hazards and tasks that require physical overexertion in the workplace.
• Identify and assess potential emergency situations in the workplace and minimize the potential impact by designing and implementing preventive measures, emergency plans, and emergency response procedures.
• Provide its workers with the training and means necessary to carry out their work and respond for any damage or harm for which they are responsible by action or omission, especially as a result of not having adopted the appropriate preventive measures to avoid them.

2.4. ETHICAL BEHAVIOR

The GUREAK GROUP does not tolerate or engage in any type of corruption, extortion or bribery in the performance of its activities, neither in the public nor in the private sector. Ethical and responsible behaviour is one of the basic pillars of the GUREAK GROUP's actions and, therefore, its suppliers and business partners must: (i) maintain ethical behaviour at all times that allows them to establish legitimate and productive relationships with their own suppliers and companies with which they have a contractual relationship and (ii) act with rectitude and integrity in all their contacts and commercial relations with public or private entities in the any country in which they operate.

2.5. MEASURES AGAINST CORRUPTION, FRAUD AND BRIBERY

Suppliers and business partners must establish mechanisms that allow them to fight against all forms of corruption, bribery and extortion in the development of their activities. This implies, but is not limited to:

- **Corruption**:
  - Suppliers and business partners shall carry out their business activity in compliance with applicable laws and international conventions relating to the prevention of corruption, bribery and extortion, ensuring the establishment of appropriate procedures for this purpose.
  - Suppliers and business partners shall exercise due diligence to prevent and detect corruption in all business agreements, including partnerships, commercial alliances or consortia, compensation agreements and the hiring of intermediaries.
  - Fraud and deception: Suppliers and business partners shall not promote the achievement of advantages by fraudulent actions, misleading people or making false claims, nor shall they allow others to do so. This includes defrauding or stealing from the company, the customer, or a third party, and any form of misappropriation of property.

- **Illegal payments:**
  - Suppliers and business partners shall not make or offer, directly or indirectly, any payment in cash, in kind or any other benefit, to any natural or legal person at the service of any authority, entity, public or private, political party or candidate for public office, in order to obtain or maintain, unlawfully, business or other advantages.
  - Suppliers and business partners shall not make or offer, directly or indirectly, any payment in cash, in kind or any other benefit, to any natural or legal person, in order for the latter to abuse their influence, real or apparent, to obtain from any authority, entity, public or private, any business or other advantage.
  - Suppliers and business partners shall not make or offer, directly or indirectly, any payment in cash or in kind or any other benefit, to any person, natural or legal, when it is known that all or part of the money or in kind will be offered or delivered, directly or indirectly, to any authority, entity, public or private, political party or candidate for public office, for any of the purposes mentioned in the two previous points.
  - Suppliers and business partners will not make payments to facilitate or expedite procedures or procedures, consisting of the delivery of money or a good or object of value, whatever its amount, in exchange for ensuring or speeding up the course of a procedure or action before any judicial body, public administration or official body.
  - Suppliers and business partners shall not make, offer or accept for good reason in the contract with the GUREAK GROUP, any payment in cash, in kind or any other benefit from/to any natural or legal person, in order to obtain or maintain any business or advantage for themselves or for a third party, which could give rise to a conflict between the interests of the supplier/business partner or the third party and those of the GUREAK GROUP.
  - Suppliers and business partners shall not obtain, nor shall they attempt to obtain, in an illegitimate, unfair or deceptive manner, confidential or strategic information from the GUREAK GROUP that is not available to other companies with which they compete within the framework of a tender or selection process for suppliers or business partners convened by the GUREAK GROUP.

- **Money laundering**: Suppliers and business partners must have implemented the relevant measures, protocols and internal policies to comply with the obligations established in the regulations on the prevention of money laundering and terrorist financing in force at all times, to have the status of "obliged subject" to comply with said regulations.

- **Insider Information:** Suppliers and business partners and their personnel shall not use any essential or undisclosed information obtained in the course of the business relationship with the GUREAK GROUP as a basis for trading or allowing others to trade in shares or securities of any company. Suppliers and business partners shall not attempt to obtain any confidential information, including, in particular, information not available to other bidders, in connection with their contracts with the GUREAK GROUP.

- **Conflict of interest**: Suppliers and business partners will avoid situations that favor the appearance of cases of conflict of interest, real or potential, and will notify interested parties of any cases that may arise. Likewise, it must maintain mechanisms that guarantee that the independence of the supplier's actions and its full compliance with applicable legislation will not be affected in the event of a potential conflict of interest on the part of any of the people in its organisation.

- **Corporate gifts/hospitality**: Suppliers and business partners will compete on the merits of their products and services. The exchange of business hospitality should not be used to achieve an unfair competitive advantage. In any business relationship, suppliers and business partners must ensure that the offering or acceptance of gifts or hospitality is permitted by law, that these exchanges do not violate the internal regulations of the receiving organization and that they are compatible with reasonable market customs and practices.

- **Subcontracting**: The suppliers and business partners of the GUREAK GROUP shall be responsible for ensuring that their own suppliers and subcontractors are subject to principles of conduct equivalent to those of this "GUREAK GROUP Supplier Code of Conduct". The actions carried out and the procedures used by suppliers and business partners to comply with their obligations to GUREAK GROUP may not imply a direct or indirect breach of this Code.

- **Confidentiality:** All information owned by the GUREAK GROUP entrusted to suppliers and business partners will generally be considered reserved and confidential information. It is the responsibility of suppliers and business partners and all their directors, employees, collaborators and subcontractors to adopt sufficient security measures to protect the reserved and confidential information of the GUREAK GROUP. The obligation of confidentiality will subsist after the end of its relationship with the GUREAK GROUP for the entire time agreed in the respective contracts and will include the obligation to return any material related to the GUREAK GROUP that the supplier or business partner has in its possession.
  Suppliers and business partners will adopt sufficient and appropriate security measures to preserve and protect the confidentiality of the information they receive as a result of the performance of the commercial activity with the GUREAK GROUP to prevent unauthorised access to it, its destruction, use and/or disclosure. Suppliers and business partners will comply with current legislation on data protection and intellectual property.
  The information provided by suppliers and business partners to their interlocutors in the GUREAK GROUP must be truthful and not projected with the intention of deception.

2.6. ENVIRONMENTAL PROTECTION

The suppliers and business partners of the GUREAK GROUP are committed to the conservation of the environment by guaranteeing compliance with the applicable legislation in the jurisdiction in which they carry out their activity and by implementing actions that contribute, as far as possible, to reducing the environmental impact of their activities.

In particular, when carrying out their activities in GUREAK GROUP's facilities, suppliers and business partners must be aware of and ensure that their employees and subcontractors comply with the GUREAK GROUP's Health, Safety and Environment regulations that apply to them.

In addition, suppliers undertake to comply with and specifically observe any regulations that are applicable to them in relation to the environment and in particular to issues related to GHG emissions, energy efficiency, renewable energy, decarbonisation, water quality, consumption and management, air quality, responsible management of chemical products, sustainable management of resources, waste reduction, reuse and recycling, biodiversity, land use and deforestation, soil quality and noise emissions.

2.7. QUALITY AND SAFETY OF THE PRODUCT OR SERVICE

Suppliers and business partners will promote continuous improvement in the quality of the products and services supplied. All products and services delivered or provided by the supplier or business partner to the GUREAK GROUP must comply with the standards and parameters of manufacturing, composition, labelling, quality and safety required by applicable laws, paying special attention to compliance with the agreed technical conditions, prices and delivery times.

2.8. PROTECTION OF RESOURCES AND ASSETS

Suppliers and business partners will take care of assets, using them responsibly, and limiting their use for professional purposes.
"Assets" are understood to be the real estate and resources that the GUREAK GROUP makes available to the supplier or business partner in the performance of its functions. In particular, suppliers and business partners undertake to:

- Prohibit the theft of assets.
- At the end of the contractual relationship, return the goods that have been delivered by the GUREAK GROUP, in the state in which they were delivered at the time of starting said relationship.
- To provide the information requested by GUREAK GROUP regarding its activity, structure and financial situation in accordance with the applicable legislation and regulations of the sector.

3. LIABILITY OF SUPPLIERS AND BUSINESS PARTNERS

Suppliers and business partners must internally monitor compliance with the principles of this Code and **notify the GUREAK GROUP of any non-compliance** *through the COMMUNICATION CHANNEL* located on the Gureak website https://gureak.canaletico.app/inicio

If such non-compliance is not remedied within thirty calendar days after such notification, the supplier or business partner will be considered to have failed to comply with its obligations and the GUREAK GROUP entity with which the supplier or business partner has signed the contract will have the right to terminate it.

The suppliers and business partners of the GUREAK GROUP undertake the following as long as they maintain this status:

- Comply with this code and implement programs to implement it within your organization.
- Have appropriate internal policies and measures in place according to their activities, size, structure and jurisdiction in which they operate, which allow them to prevent and, where appropriate, detect the commission of illegal acts within their organisation.
- To make this Code known to all its employees and to third parties who, in any way, are involved in the supply of goods or the provision of services to the GUREAK GROUP (collaborators, subcontractors, etc.) and to ensure that they respect its content.
- Participate in the actions to verify compliance with this Code that, where appropriate, have been established in the contracts or agreements with the supplier or business partner in accordance with the provisions of section 4 below.
- Implement corrective actions, if necessary, as a result of any verification activity carried out by the GUREAK GROUP in its organization.
- Communicate to the GUREAK GROUP any information that it deems relevant in relation to the requirements established in this Code.

4. COMPLIANCE

This "Code of Conduct for Suppliers and Business Partners of the GUREAK GROUP" is mandatory for suppliers and business partners who sign or adhere to this Code or declare that they comply with the principles of this Code or by means of an order to become aware of them, in relation to their activities of supply of goods and services for the GUREAK GROUP or within the framework of the fulfilment of any contractual relations with the GUREAK GROUP. GUREAK GROUP.

Suppliers and business partners must be up to date at all times with the modifications and updates of the "Code of Conduct for Suppliers and Business Partners of the GUREAK GROUP". The GUREAK GROUP will publish the Code, as well as any modification or update thereof on the GUREAK institutional website and on the websites of the different entities that make up the GUREAK GROUP.

The GUREAK GROUP may require certain suppliers and business partners at higher risk to establish, in the clauses that regulate their legal relationship, additional controls that, depending on the circumstances, may include the following:

• The right to request from the supplier or business partner documentation relating to compliance with the obligations contemplated in this Code.

• The right to conduct audits or reviews with prior notice, which may be on-site, to verify compliance with the Code by the supplier or business partner.

5. VIOLATION OF THE CODE OF CONDUCT

Failure by suppliers and business partners to comply with the contents of this code may have different consequences on the contractual relationship with the GUREAK GROUP.
Depending on the seriousness of the breach, these can range from a mere warning to the termination of the contracts in force and their disqualification as a supplier or business partner of the GUREAK GROUP; without prejudice to other legal or administrative actions that may be applicable.

6. APPROVAL AND MODIFICATION

The "Code of Conduct for Suppliers and Business Partners of the GUREAK GROUP" must be reviewed and updated periodically, in response to the suggestions and proposals made by the professionals of the GUREAK GROUP and its suppliers and business partners.

The Compliance Officer of the GUREAK GROUP may formulate proposals for improvement or promote the adaptation of this Code as a whole.

The approval and modification of this "Code of Conduct for Suppliers and Business Partners of the GUREAK GROUP" will correspond to the Control Body of the GUREAK GROUP.

This "Code of Conduct for Suppliers and Business Partners of the GUREAK GROUP" was approved at the meeting of the GUREAK GROUP Control Body held on February 28, 2025, and has been in force since February 28, 2025, and modified on June 6, 2025.

7. ACCEPTANCE

Company name: _____

Place and date: _____

Supplier's signature: _____