MANUAL DE POLITICAS

00. Histórico de revisiones

Nº rev	Descripción del cambio	F. vigor
00	Edición de un nuevo manual que unifique las políticas en vigor de Julián Soler S.A.	Enero 15, 2024
01	Revisión anual y actualización	Junio 12, 2025
02	Revisión y actualización – incluir en las excepciones a la política de seguridad y salud de los trabajadores	Julio 21, 2026

REALIZADO POR:	REVISADO Y APROBADO POR:	FECHA VIGOR:
Responsable de calidad e IA	Dirección General	Julio 21, 2026

CODE OF ETHICAL CONDUCT

This company undertakes the following functions, in compliance with its code of conduct:

- To act as a tool for creating wealth, channelling its profits towards sustainable development and respect for the environment.
- To strive to create a fair balance between capital and work, so that the workers receive an incentive to work in the form of their salaries.
- The administration and management must comply with and enforce the company's code of conduct and keep the books and records honestly so as to provide information and to permit conscious and responsible decision making.
- To foster an ethical and legitimate relationship in dealings with customers and suppliers.
- To compete loyally with other companies, in a relationship based on mutual respect and without engaging in disloyal practices.
- All workers must be treated with, dignity, respect and fairness, without discrimination on grounds of race, religion, age, sexual orientation, pregnancy or any other personal or social condition unrelated to merit and capacity.
- Not to allow minors to work.
- Not to allow any form of violence, harassment or abuse at work.
- Not to tolerate any case of governmental or commercial bribery of any degree or level.
- To recognize the rights of freedom of association in terms of the right to form trade unions and the right to collective bargaining.
- To promote the development and training of workers.
- To promote the social and economic development of the area, providing employment for people of the surrounding community.
- To ensure health and safety at work, using all the means at their disposal to avoid hazards in the workplace.
- To seek the integration of disabled or handicapped persons.
- To collaborate with the public administrations
- To collaborate with NGOs, paying special attention to the socially disadvantaged.

Moreover, this company is a signed-up member of SEDEX and SGF, and adopts its Ethical Code of Practice.

ANTI-CORRUPTION POLICY

Our aim is to reiterate Julian Soler S.A commitment to comply with regulations that prevent and combat corruption, along with the development of principles contained in the Code of Ethics and Business Conduct and expand compliance not only to all employees but also to our business partners.
Julián Soler S.A rejects all forms of corruption and will apply a zero-tolerance approach in respect to any breach of this policy.
To prevent corruption, Julián Soler will perform all its operations in accordance with the applicable laws in all areas of activity and in all the countries in which we operate, respecting their spirit and purpose. Accordingly, Julián Soler S.A will:

- Not exert any influence on the will or objectiveness of persons in order to obtain a benefit or rewards through practices that are unethical or contrary to applicable laws.
- Not give, promise or offer, directly or indirectly, anything of value to any person or entity in order to obtain undue benefits for the Company.
- Not allow any facilitating payment.
- Not finance or support directly or indirectly any political party or its representatives or candidates.
- Not use donations to conceal undue payments.
- Not request or unduly receive, directly or indirectly, commissions, payments or rewards from third parties as a result of investments, divestments, financing or expenditure made by the Company.
- Pay special attention to those cases where there appears to be lack of integrity with any person or entity with whom we deal with, to ensure that Julián Soler S.A establishes business relationships only with qualified and reputable persons or entities.
- Accurately record all financial transactions in the Company's books and records.
- Promote internal training on preventing and combating corruption.

Employees that have evidence, questions or suspicions regarding any form of corruption must report immediately to their supervisor or Legal Services. Employees and third-parties may also raise their questions or concerns through suggestion box of Julián Soler S.A.
Julián Soler S.A will not tolerate any retaliation against anyone who in good faith asks questions or makes a report of actions that may be inconsistent with this policy.
Employees who act contrary to this policy are subject to discipline, which could include termination as well as possible legal proceedings and penalties. Legal consequences imposed under anti-corruption laws can also have a serious impact for both employees and Julián Soler S.A.
Julián Soler S.A reserves the right to adopt the measures it considers appropriate against any business partners who do not comply with this policy.
All Julián Soler S.A employees are responsible for complying with this policy.

RESPONSIBLE PURCHASING POLICY

The Responsible Purchasing Policy applies to all product purchases and service contracts made by JULIAN SOLER, thus encompassing all suppliers and contractors. It is also expected that these suppliers and contractors will communicate the content of this policy to their own subcontractors.

JULIAN SOLER (through the purchasing managers) establishes the following commitments in its relationship with suppliers and contractors:

- Strict compliance with the current legal regulations in the entities where JULIAN SOLER operates.
- Integrity and professional ethics in the relationship with suppliers and contractors.
- Promotion of sustainable business practices by fostering stable commercial relationships that facilitate economic, social, and environmental sustainability.
- Equal opportunities, transparency, and accuracy of information, through open competition in the contracting processes, creating the conditions that allow for the selection of suppliers based on objective, transparent, and balanced criteria. JULIAN SOLER will ensure the fulfillment of this commitment through the implementation of appropriate tools and methods that ensure the automation of the bidding, accreditation, contracting, and evaluation processes, as well as through the establishment of an efficient monitoring model for the purchasing process.
- Confidentiality and protection of personal data, applying the necessary mechanisms to preserve its integrity, availability, and confidentiality.
- Promote and encourage purchases from local suppliers and contractors to foster the development of the business network and job creation within the communities with which it interacts.
- Ongoing dialogue and communication with suppliers and contractors. JULIAN SOLER encourages the responsible performance of its suppliers and the building of a mutually beneficial relationship with them, through the dissemination of the Ethical Code, Anti-Corruption Policy, and this Responsible Purchasing Policy.