

GRUPO RABAT SUPPLIER CODE OF ETHICS

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1 INTRODUCTION

Our suppliers, despite being independent organisations, are actively involved in the value chain of GRUP FLASH RABAT, S.L. (hereinafter, "GRUPO RABAT"). Therefore, GRUPO RABAT will promote and encourage both parties to be aware of its ethical and compliance provisions, which will be sent by email to all its suppliers, which include the adoption of the guidelines of conduct contained in this Code.

The GRUPO RABAT Supplier Code of Ethics, characterised by a spirit of cooperation, is geared towards reciprocal benefit, respecting at all times the role of each of the parties.

Grupo RABAT considers that there must be a mutual commitment with its suppliers, whereby GRUPO RABAT and all suppliers must maintain the minimum standards of conduct indicated throughout this document to ensure the proper development of their activity in accordance with business ethics.

2 GUIDING PRINCIPLES, ESSENTIAL AND BASIC RULES OF CONDUCT

2.1. GUIDING PRINCIPLES OF CONDUCT

All suppliers of GRUPO RABAT, without exception, with the signature and notification of this document assume the firm, irrevocable and unrenounceable commitment to develop all their activities in strict compliance with the regulatory framework that applies to them, with an ethically irreproachable conduct, promoting and demanding at all times that the conduct of the persons concerned comply with the applicable legislation, avoiding any conduct that, even if it does not violate the law, may harm GRUPO RABAT and cause adverse consequences for the organisation or its environment.

The GRUPO RABAT supplier will adopt the guidelines set out in this Code of Ethics and will endeavour to ensure that those with whom they deal comply with them.

2.2. RESPECT FOR HUMAN RIGHTS

Respect for human rights and civil liberties, as well as basic ethical practices, must permeate all actions of the suppliers affected by this code of ethics, and the supplier undertakes to act in strict compliance with these principles and the legislation in force.

All activities of the supplier shall be carried out and executed in strict compliance with human rights and civil liberties, with the utmost respect for legality and the rights of third parties and, in particular, respect for the Universal Declaration of Human Rights, adopted and proclaimed by the General Assembly of the United Nations on 10 December 1948.

Accordingly, there must be compliance with the guiding principles and, in particular with respect, without limitation, for: life, personal and moral integrity, equality, freedom, honour, private life, information, private and public property, social security, health, education, family and the environment, as fundamental subjective rights in any society and, in particular, the following guidelines for conduct are stipulated.

- **Prohibition of child labour.** Child labour involving children up to age 16 is prohibited. The minimum age for admission to work shall not be lower than the age at the end of the period of compulsory schooling in each country. Children under the age of 18 who are admitted to work shall enjoy working conditions appropriate to their age and shall be protected against economic exploitation or any work that is likely to harm their safety, health, physical, mental, moral or social development or to jeopardise their safety and education.
- **Prohibition of forced labour and human trafficking.** The subjection of persons to slavery or servitude, forced or compulsory labour, and trafficking in human beings are prohibited.
Suppliers may not make people work without adequate remuneration, including for the offsetting of debts between the two parties. A person who has not volunteered shall not be obliged to work on a compulsory basis. No worker will be subject to exploitation or coercion in this regard.
- **Prohibition of harassment and discrimination.** Any act, omission or manifestation, whether physical or psychological, that by any means compromises the psychological, physical or moral integrity of any person, as well as manifestations of physical or psychological harassment, moral harassment or abuse of authority, or any other conduct that may engender an intimidating or offensive environment with the rights of individuals, is prohibited and will be subject to prosecution. Discrimination on any grounds or for any reason will not be tolerated.

All those affected by this Code have an obligation to treat colleagues, superiors and subordinates fairly and respectfully. Similarly, relations between the supplier's employees and those of external collaborating companies or entities such as GRUPO RABAT will be based on professional respect and collaboration.

- **Conflict-affected areas.** Suppliers shall not establish relationships in conflict-affected areas, nor with suppliers that directly or indirectly finance or benefit armed groups and cause human rights abuses. Suppliers undertake to implement the necessary measures to ensure safe and sustainable supply and the

traceability of their materials.

2.3. RESPECT FOR ESSENTIAL STANDARDS

The basic rules of conduct of those affected by this Code of Ethics and of the supplier's own actions are those established in the Spanish Criminal Code, breaches of which may even jeopardise the supplier's continued operations.

The catalogue of basic rules encompasses different and multiple legal assets to be protected by all those affected by this Code and, therefore, GRUPO RABAT. It can be broken down into different areas of protection, starting with the aforementioned respect for human rights as the pinnacle of protection, followed by the basic rights of individuals, which include respect for professional development, occupational safety and privacy. Another area of protection is acts or actions against property, which includes, among others, scams and fraud against the market and consumers. This is followed by the protection of general interests, including tax crime and money laundering. Public security, an area in which we highlight the environment and, finally, unethical acts in the broadest sense, in which we highlight acts of private and public corruption, illegal financing of political parties, bribery, influence peddling and embezzlement.

- **The environment.** The supplier is committed to the environment as the ultimate expression of respect for the future of the generations to come. Therefore, the preservation of the environment shall be a basic principle of all supplier's actions, in accordance with environmental management policies and systems.
- **Prohibition of illegal, clandestine or undeclared employment.** All applicable regulations to prevent illegal, clandestine and undeclared work shall be complied with.
- **Wages, benefits, working hours and occupational health and safety.** Ethical and responsible labour practices shall be applied to the supplier's personnel. Workers shall be adequately and fairly compensated for work performed through fair wages and benefits. Overtime shall also be compensated in accordance with the regulations applicable in each territory. The applicable labour regulations on holidays, rest periods and maximum working hours shall be respected. It will ensure that employees can join associations and bargain collectively without fear of reprisals or discrimination.

Occupational health and safety policies, basic to the professional

development of its employees, must be scrupulously monitored by the supplier, promoting, encouraging, informing and training, in terms of the applicable standards and the most rigorous occupational health and safety policies.

2.4. OTHER GUIDELINES FOR ETHICAL CONDUCT

The supplier shall at all times maintain ethical conduct that enables it to establish legitimate and productive relationships with its own suppliers and companies with which it has a contractual relationship. The supplier shall act with honesty and integrity in all its contacts and business relations with public or private entities.

- **Anti-bribery and anti-corruption measures.** The supplier shall put in place mechanisms to enable it to combat all forms of corruption and bribery in the conduct of its activities. This includes, but is not limited to, not making or offering, directly or indirectly, payments or any other benefit, to any natural or legal person or person in the service of any authority, entity, public or private, political party or candidate for public office, in order to unlawfully obtain or maintain business or other advantages; not to make or offer, directly or indirectly, any payment in cash or in kind or any other benefit, to any natural or legal person, when it is known that all or part of the money or payment in kind will be offered or given, directly or indirectly, to any authority, entity, public or private, political party or candidate for public office, for any of the purposes already mentioned in the previous paragraph.

No facilitation or expediting payments shall be made in the form of money or other thing of value, whatever the amount, in exchange for securing or expediting the course of a procedure or action before any judicial body, public administration or official body.

Specifically, the supplier shall not make, offer or accept any payment in cash, in kind or any other benefit from any natural or legal person, in order to obtain or maintain any business or advantage for itself or for a third party, which could give rise to a conflict between the interests of the supplier or third party and those of GRUPO RABAT.

- **Measures to prevent conflicts of interest.** Relations between GRUPO RABAT and suppliers shall always be developed within a framework of collaboration and transparency for the achievement of the respective objectives, as well as in strict compliance with social responsibility and within the framework of current legislation on conflicts of interest. Conflicts of interest, for any reason whatsoever, must be avoided by refraining in any case from representing or taking decisions, whatever they may be, if there is

a personal interest that generates a conflict of interest with GRUPO RABAT.

- **Prevention of money laundering and terrorist financing.** The supplier undertakes to establish appropriate policies and procedures to prevent its operations from being used as a means or vehicle for money laundering or terrorist financing, as far as possible.
- **Respect for the market and competition.** The supplier is committed to strict compliance with the law and to the utmost respect for the market, consumers and free competition, and will never engage in improper practices or malpractices that discourage, distort or eliminate competition.
- **Confidentiality and data protection.** The supplier shall respect the principles of confidentiality of the information to which it has access as a consequence of its relationship with GRUPO RABAT in the exercise of its professional activity. Those affected by this Code shall scrupulously comply with the established protocols for the protection of personal data, establishing security measures for the processing of such data.
- **Use of privileged information.** Suppliers in possession of privileged or non-public information of GRUPO RABAT shall refrain from making it public or disseminating it by any means, in particular by providing it or announcing it to competitors and/or the media.
- **Gift policy.** The supplier undertakes to respect the provisions relating to the gift policy. No gifts, presents or compensation of any kind shall be offered, received, accepted or offered directly or indirectly in order to obtain any advantage or favourable or privileged conditions in an improper manner in professional relations. Payments, discounts, compensation or gifts that are not usual in the course and practice of trade and commerce may not be made or accepted.

Only hospitality or gifts whose economic value is irrelevant or merely symbolic or which can be seen as a mere sign of customary courtesy and which do not affect any decision-making may be accepted.

- **Protection of assets.** Suppliers undertake to implement the appropriate measures for the protection of the resources, means and assets of GRUPO RABAT, and to make good use in accordance with the law of all resources and means that GRUPO RABAT places at their disposal.

- **Collaboration and transparency.** In accordance with the rules contained in this Code of Ethics, relations between GRUPO RABAT and suppliers must always be developed within a framework of collaboration and transparency for the achievement of the respective objectives, as well as in strict compliance with social responsibility and within the framework of current legislation.

3 CHECKS AND AUDITS

GRUPO RABAT may carry out checks on suppliers to analyse their compliance with the guidelines of conduct set out in this code, as well as carry out audits to assess their suppliers' compliance with the ethical standards described in the code of ethics.

To this end, all suppliers must provide the necessary information required of them, which must satisfy the guarantees of authenticity, accuracy and truthfulness. The purpose of the information provided will be to assess compliance with the guidelines of the code of ethics, and the supplier must undertake to adopt and implement the necessary measures to correct any opportunities for improvement that may be detected.

GRUPO RABAT shall collaborate with and support the supplier in this process, and will implement continuous monitoring mechanisms to verify the effectiveness of the new procedures or improvements implemented, which may include periodic reviews and/or evaluation cycles by GRUPO RABAT personnel, which will always have an iterative approach with a view to improving the evaluation process.

4 SUPPLIERS' RESPONSIBILITY

The GRUPO RABAT supplier undertakes to:

- I. Respect this Code, for as long as they remain a supplier of GRUPO RABAT and, where appropriate, until the end of the post-contractual terms agreed between the parties.
- II. Participate in any verification activities of this Code that GRUPO RABAT may establish.
- III. Implement corrective actions, if necessary, as a result of any verification activity carried out by GRUPO RABAT on the supplier.

- IV. Notify GRUPO RABAT of any relevant information regarding the requirements established in this code.

5 NON-COMPLIANCE WITH THIS CODE

Failure by the supplier to comply with the provisions of this code may lead to different consequences in the contractual relationship with GRUPO RABAT. Depending on the seriousness of the non-compliance, these may consequences range from a simple warning to disqualification as a GRUPO RABAT supplier. The foregoing without prejudice to other legal or administrative actions that may be applicable, all in accordance with current legislation and GRUPO RABAT's internal protocols.

6 INTERNAL REPORTING CHANNELS

GRUPO RABAT provides its suppliers with the following internal reporting channel through which they can communicate any circumstances that may be considered violations or breaches of this Code:

1. Letter addressed to the attention of:
Fruitós Richarte - VIADENUNCIA
Av. de les Corts Catalanes núm. 5, piso 1^a
08173 Sant Cugat del Vallès
2. Email: gruporabat@viadenuncia.net
3. Enlace: <https://box.viadenuncia.net/5749966112>
4. Telephone: 931319414
5. Face-to-face meeting with the person responsible for the system, by prior appointment through the previous channels.

The Board of Directors of GRUPO RABAT has appointed Mr. Fruitós Richarte (lawyer and Executive Compliance Officer of GRUPO RABAT) as Head of the Internal Reporting System and has approved a policy of general principles of the internal reporting system, published on the aforementioned electronic platform, which includes the guarantees of the system: confidentiality, anonymity, autonomy and independence, prohibition of reprisals, among other things.

The System Manager will process communications in accordance with the internal protocol of GRUPO RABAT's Internal Reporting System Regulations.

In all communications received, the System Officer shall intervene to obtain precise information on the report and inform the

reporting person of the procedure and its development. The Officer may process the report submitted internally or, if the report is not related to GRUPO RABAT, it may be referred to other competent organisations or entities, in accordance with the applicable protocols.

In any case, the reporting person shall be informed of the outcome of the investigation, whether it is a resolution, referral, sanction or closure. Personal data relating to the information received and the internal investigations carried out will only be kept for the period necessary and provided, and cannot be kept for a period of more than ten years.

7 FINAL PROVISIONS

7.1. FIRST FINAL PROVISION. ENTRY INTO FORCE

This GRUPO RABAT supplier code has been approved by GRUPO RABAT's administrative body and comes into force from the moment it is published on the group's website and intranet, with access to the people who are designated for full knowledge thereof, including all those who form part of the administrative body, management, heads of areas, heads of different departments of the organisation and, especially, to the current and future suppliers of GRUPO RABAT, as well as those who are determined by the members of the supervisory and control body.

7.2. SECOND FINAL PROVISION. PUBLICITY.

This document shall be disseminated in its entirety to the persons specified in the previous section and in part to such persons as deemed appropriate and necessary at the discretion of the supervisory and control body, either individually or in conjunction with other rules or protocols that may affect them.