



CODE OF CONDUCT, HUMAN RIGHTS, LABOUR, ENVIRONMENT AND ANTI-CORRUPTION POLICY OF TALLERES LARREA S.L.

1. Purpose

This Policy sets out the ethical, human rights, labour, environmental and anti-corruption principles that govern the activities of Talleres Larrea S.L. It reflects the Company's commitment to operate responsibly, with integrity and in compliance with applicable laws and customer requirements.

2. Scope

This Policy applies to all employees, managers and directors of the Company, as well as to contractors, subcontractors, suppliers and business partners working with or on behalf of Talleres Larrea S.L.

3. Compliance with Laws and Responsible Business Conduct

The Company commits to:

- Conducting business in accordance with applicable laws, regulations, contractual obligations and accepted ethical standards
- Maintaining accurate records and documentation in relation to offers, orders, production, quality, HSE and administration
- Acting honestly, transparently and professionally in relationships with customers, suppliers, public authorities and other stakeholders

4. Human Rights and Labour Standards

The Company respects internationally recognized human rights and the principles of the core conventions of the International Labour Organization, within the scope of its operations and business relationships.

- Forced, bonded, involuntary or compulsory labour is prohibited
- Child labour is not permitted, and the Company complies with applicable minimum age requirements
- Discrimination based on gender, age, nationality, race, ethnic origin, religion, disability, sexual orientation or any other protected characteristic is prohibited
- The Company promotes equal opportunity, fair treatment and respectful working conditions
- Working hours, rest periods, wages and employment conditions are managed in accordance with applicable labour laws and collective agreements

- The Company respects freedom of association and collective bargaining rights in accordance with applicable laws
- Harassment, intimidation, violence, abusive conduct or retaliation are not tolerated

5. Health and Safety

Talleres Larrea S.L. is committed to providing a safe and healthy working environment, complying with occupational health and safety requirements and promoting preventive awareness in its workshop and related activities. Employees must follow applicable safety instructions, use required personal protective equipment and report risks, unsafe conditions, incidents or near misses.

6. Environmental Responsibility

The Company commits to:

- Complying with applicable environmental and waste management regulations
- Using materials, energy and resources efficiently
- Promoting waste reduction, segregation, reuse and recycling where technically feasible
- Managing regulated waste streams through authorized waste managers where applicable
- Encouraging suppliers and subcontractors to apply responsible environmental practices

7. Ethics, Anti-Corruption and Fair Dealing

The Company has a zero-tolerance approach to bribery and corruption.

- Employees, representatives and business partners shall not offer, promise, give, request or accept bribes, facilitation payments or improper advantages
- Gifts and hospitality must be reasonable, proportionate, transparent and not intended to improperly influence business decisions
- Employees must avoid conflicts of interest and disclose situations where personal interests may conflict with the interests of the Company
- Business information, technical documentation and confidential customer or supplier data must be handled responsibly and protected against unauthorized disclosure

- Personal data must be processed responsibly and only for legitimate business purposes, in accordance with applicable data protection requirements

8. Suppliers, Subcontractors and Business Partners

The Company expects suppliers, subcontractors and business partners to comply with principles consistent with this Policy, including legal compliance, respect for human rights, fair labour standards, occupational health and safety, environmental responsibility and ethical business conduct.

9. Reporting and Non-Retaliation

Employees and stakeholders may report concerns, potential breaches or unethical conduct to Management through the Company's usual communication channels or through the contact address published on the Company's website. Reports will be handled with appropriate confidentiality. Retaliation against any person who reports a concern in good faith is prohibited.

10. Implementation and Review

Management is responsible for communicating, implementing and monitoring this Policy. This Policy is reviewed annually or when significant legal, organizational or operational changes occur.

Company: Talleres Larrea S.L.

Approved by: Management

Approval date: January 2026

Version / review: Version 1.0 - to be reviewed annually or when significant changes occur