



Supplier Code of Conduct

TOLSA



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ACCEPTANCE OF THE PROCUREMENT SUPPLIER CODE OF CONDUCT

Version: Version 2 dated November 6, 2025, adapted in order to include the process to be followed in case a courtesy gift is offered by the provider to Tolsa employee (section 5.2).

1. INTRODUCTION

The Code of Conduct for Purchasing Suppliers establishes the principles that determine the ethical culture and that guide the relationship between TOLSA and its suppliers, establishing minimum guidelines of conduct that they must assume.

TOLSA considers its suppliers an essential part of our value chain and contributes to the success of our organization. Therefore, we expect all our suppliers to act with integrity, responsibility and respect for people, the environment and society.

This supplier code of ethics manual sets out the principles and standards that should guide the behaviour of our suppliers in their dealings with us, with their own employees and with their other stakeholders.

The objective of this manual is to ensure that our suppliers share our values and are committed to complying with current international laws and standards on human rights, labor, environmental and anti-corruption.

2. APPLICATION

The Supplier Code of Conduct applies to all suppliers who have a business relationship with TOLSA, either directly or indirectly, as well as to its employees, subcontractors and partners.

Where this Code is more stringent than local law, suppliers must commit to complying with the Code, which shall prevail over the law in all matters where the Code is more stringent.

The company reserves the right to verify compliance with the code by suppliers and to take appropriate measures in the event of non-compliance, as well as the right to review and modify the content of the code in order to adapt it to new developments in regulatory matters that occur or to any other circumstance. Revisions to the Code will be duly communicated to the supplier.

3. HOW DO WE PROMOTE COMPLIANCE WITH THE CODE OF CONDUCT AMONG OUR SUPPLIERS?

Ethics are part of TOLSA's culture and govern the company's relationships with third parties, including our suppliers.

For this reason, TOLSA will be responsible for making a correct communication of this Code of Conduct to all suppliers, and will formally ask them for their commitment to comply with it before the commercial relationship between both parties is established and while it remains in force.

Suppliers shall inform their employees of this Code and ensure compliance both through their employees and among their suppliers, allowing TOLSA to assess their compliance through audits, and providing the relevant information and cooperation with the company.

TOLSA establishes the obligation to report as soon as possible, through the established channels, any breaches of the principles set out in this Code of which the supplier may be aware. In the same way, issues related to the ethics and honorability of suppliers will be included in the processes of approval of suppliers and General Conditions of Contract.

Failure to comply with this Code of Conduct will result in the adoption of measures with the application of a corrective action plan, and in cases of serious breach, sanctions and/or the suspension or immediate termination of the contractual relationship, depending on the severity of the breach, if they do not show a willingness to correct their deficiencies.

4. TOLSA COMMITMENTS

TOLSA undertakes to act with impartiality, objectivity and in a documented manner in the purchasing and approval processes, and selection of suppliers, following technical, economic and quality criteria, and complying with the procedures established by the organization.

The principles of this Code of Conduct with its suppliers are set out in the Employee Code of Ethics, as well as in its internal policies and procedures, establishing its commitment to reject any form of corruption, conflicts of interest, gifts, invitations and travel policies, as well as to fight against discrimination and harassment, among others.

5. ETHICS AND TRANSPARENCY

Tolsa assumes ethics, integrity and transparency as fundamentals in its way of acting and relating to third parties. For this reason, it extends this assumption to its suppliers, whom it expects to comply with the laws that apply to them and act ethically, with integrity and transparency.

5.1 Compliance with legislation and acting in accordance with universal ethical values

Tolsa's suppliers must be aware of the national and international laws that affect their activity, act at all times in accordance with current legislation, and exercise fair competition with the mechanisms and tools in the market that respect commercial good faith. They must also comply with applicable laws and regulations regarding economic sanctions or embargoes applied by the United States, the United Nations and the European Union.

Tolsa's suppliers will ensure that their employees are aware of the regulations relevant to the functions they perform and will establish the necessary internal controls to ensure compliance with the law and the ethical values of this Supplier Code of Conduct.

5.2 Anti-corruption, bribery and anti-money laundering measures

Tolsa's suppliers will refrain from engaging in practices involving corruption in all its forms, including extortion, bribery and facilitation payments. Facilitation payment means any sum of money or advantage in kind, including even modest gifts, that is made to public officials or employees of the private sector in order to obtain or expedite some procedure (customs clearance, licenses, etc.) in favor of the person making the facilitation payment.

No supplier shall accept, offer or grant to any employee of Tolsa and/or third party related to it, whether in the private sector or in favour of a public official, in the context of the business activity carried out for or on behalf of Tolsa - directly or indirectly - unauthorised gifts, gifts or other advantages, whether in cash or in the form of other benefits, with the aim of obtaining favourable treatment, or that may affect a commercial relationship based on objectivity and impartiality.

More specifically, it is established that:

- With respect to gifts, suppliers: (i) may not offer any gifts, whether money, material goods or services, except for small promotional items or courtesy gifts such as invitations to events that are in line with social or relational usages and do not involve any consideration or affect any business decision; and (ii) they may not accept any gifts from Tolsa employees unless they have a clear symbolic value (advertising pens, USB sticks, etc.)
- Suppliers will refrain from inviting Tolsa employees to non-professional events, such as sports or cultural events.
- At lunches with Tolsa employees, preferably each party will pay its own. This general rule may be waived in accordance with Tolsa's internal procedures.
- The same rule of individual assumption of expenses shall apply to joint business trips with Tolsa employees.

Likewise, suppliers must adopt measures to prevent money laundering in economic transactions, and remain alert to indications of lack of integrity of the persons or organizations with which they have relations and that could affect the relationship with Tolsa.

In accounting matters, suppliers will ensure that the information declared is truthful and faithfully reflects the reality of the company. The recording, preparation, review and reporting of financial and non-financial information, where applicable, will be carried out in accordance with the applicable regulations in order to ensure its reliability. Likewise, suppliers must respect the following premises in terms of accounting control with respect to invoicing and payment, i.e., that the holder of the contract with TOLSA and who, therefore, will issue the invoices and the holder of the bank account to which the payments will be made by transfer of the same (if this is the form of payment), is the same, and that the countries of origin of the supplier and the bank account, informed via bank certification, coincide.

5.3 Conflicts of interest

Suppliers must avoid situations that may give rise to a conflict between the personal interests of their employees and the interests of Tolsa, and must maintain mechanisms that, in the event of a potential conflict of interest of any of their employees, guarantee the independence of the suppliers' actions and their full compliance with the applicable legislation.

Suppliers shall inform Tolsa of any potential or confirmed conflict of interest situation of which they are aware.

5.4 Human rights and labour practices

The Tolsa Group maintains a firm commitment to respect for international human rights and fair labour practices in relation to the commitment to the health, safety and well-being of our employees, maintaining these standards and expectations throughout our supply chain, which obliges us to work with responsible suppliers who comply with the applicable legal and regulatory requirements in their organizations in terms of safety, health and occupational risk prevention to ensure our customers' confidence in responsible labour practices.

To this end, the Tolsa Group is committed to:

- Promote decent employment, scrupulously respecting the right of people not to be victims of forced labour and rejecting any form of labour exploitation, especially child labour.
- Respect freedom of association and the right to collective bargaining, as well as the exercise of trade union activity and the protection afforded to workers' representatives.
- Ensure occupational health and safety, offering a safe and healthy work environment in all its facilities, scrupulously complying with legal requirements and adopting standards and procedures in the field of occupational health and risk prevention.
- To assess in their approval processes those suppliers and contractors that have their own policy on human rights or, if they do not have one, share the principles of the Tolsa Group Code of Conduct.
- Require its suppliers to endorse the Tolsa Group's Supplier Code of Conduct.
- Require a commitment to comply with regulations on safety, health and occupational risk prevention (without exempting other legal procedures for verification, for example, through the Coordination of Business Activities)

- Respect the human rights of all its professionals, providing a work environment of maximum respect for people's dignity, avoiding at all times:
 - Discriminatory conduct based on sex, ethnic origin, creed, religion, age, disability, political affinity, sexual orientation, nationality, citizenship, marital status, socioeconomic status or any other distinction of the person.
 - Any form of harassment, intimidation or violence in any of its manifestations.

5.5. Environment and commitment to the environment

Suppliers and subcontractors ensure that their environmental issues and environmental practices are responsible. They implement policies for the management and improvement of their industrial processes that are designed to limit their environmental impact. In particular, they are striving in their respective areas:

- For optimising energy consumption with a view to contributing to the reduction of greenhouse gas emissions
- By optimizing their consumption of natural resources,
- For reducing the amounts of waste landfilled and developing recovery and recycling solutions, and
- For reducing discharges into natural environments and other sources of pollution.

Suppliers and subcontractors encourage the development and distribution of environmentally friendly technologies and work towards achieving the objectives listed above

We expect our suppliers to follow a precautionary principle throughout their operations to minimise the impact on the environment.

Suppliers are expected to follow and monitor all national, regional, and local regulations. Suppliers must provide information on chemical composition and provide test results if necessary. Supplier management must understand and respect corporate social and environmental responsibility and business ethics and be prepared to develop in these areas.

5.6 Protection of information and intellectual and industrial property

Tolsa complies with current data protection regulations, applying the necessary security measures to guarantee your privacy and confidentiality, and requires its suppliers to act with the same diligence. It also expects its suppliers to respect the intellectual and industrial property of Tolsa and third parties.

5.6.1 Information Security

Suppliers must ensure the confidentiality and privacy of information related to Tolsa's customers and employees, in accordance with applicable legislation. Likewise, they must consider the information to which they have access in the exercise of their professional responsibilities to be confidential and maintain the strictest confidentiality, during and after the business relationship.

Suppliers must ensure that information about Tolsa is not transferred abroad unless prior, express and written authorisation is given, and that their employees do not misuse it. In addition, the supplier will provide truthful and transparent information about the characteristics of the products offered and the services provided to the company, when Tolsa requires it.

5.6.2. Respect for intellectual property

The supplier, within the framework of its collaboration with Tolsa, must ensure that it does not infringe the intellectual and industrial property rights of Tolsa and/or third parties.

5.7 Rigor of financial reporting

The supplier will ensure that it prepares its financial statements with reliable information and adjusted to the reality of its company, complying with the accounting requirements demanded in all the locations in which its business is present.

5.8 Food Safety

All food safety service providers must meet the requirements of this area, complying with the requirements established by the Fami QS certification, as well as maintaining good manufacturing practices, behaviour and activity, without interfering with the guarantee of the correct behaviour of the company. These good manufacturing practices will be extended to all internal and external personnel of Tolsa SA, as well as to all suppliers without exception.

It will be essential that all suppliers associated with the food safety system are considered safe suppliers, for which they must comply with the requirements of the system, as well as be available to be audited if considered appropriate as part of their approval.

6. ETHICAL CHANNEL

Tolsa has a whistleblowing channel to report possible violations or breaches of the Code of Conduct, as well as to resolve queries related to the interpretation of the Code.

Suppliers will be able to make use of the channel through the following means:

<https://tolsa.integrityline.com/>

The processing of notifications and queries transferred through the ethics channel will be the responsibility of the Head of the Information System. The System Manager may use the Tolsa instances that he/she deems appropriate in each case for the resolution of complaints.

Notifications and queries must be submitted completely anonymously, although they may also preferably be nominative, and will be treated confidentially, in compliance with the applicable data protection law in force.

Retaliation against those who use, in good faith, the IntegrityLine ethical channel to bring possible breaches to the attention of the organization will not be tolerated.

7. Annex: Framework and Reference Standards

This document reinforces Tolsa's commitment to the standards and models of business behavior, which have been considered for the development of this Code:

- Principles of the United Nations Global Compact and the International Labour Organization Declaration on Fundamental Principles and Rights at Work.
- Rules of law
- The Code of Conduct of Tolsa and Tolsa's Suppliers.

ACCEPTANCE OF TOLSA'S SUPPLIER CODE OF CONDUCT

Tolsa's supplier undertakes to respect the principles and provisions of Tolsa's Supplier Code of Conduct, which include the promotion of ethics, compliance with human and labour rights, product or service quality, health and safety control, respect for the environment, and the protection of the information and data of the people and entities with which it works. In this way, the supplier undertakes to pass on these values and principles to its employees, suppliers and relevant counterparties.

In order to ensure strict compliance by its suppliers with the principles and requirements of this Tolsa Supplier Code of Conduct, Tolsa may, either internally or through external and independent firms, carry out audits on such compliance at any supplier facility of any type (production, administration, logistics, etc.), the supplier providing the necessary information in advance to carry out such audit.

Tolsa undertakes to maintain the confidentiality of the results of the audits carried out on its suppliers.

Date of signature:

Razón Social:		NIF:	
Domicilio :			
Localidad:	Provincia:	C.P:	País:
Teléfono:	Fax :	E- Mail:	
Representante de la empresa:		Cargo:	
Firma: <i>Solo cumplimentar cuando sea firma manuscrita</i>		Fecha de firma:	