SUPPLIER CODE OF ETHICS

Publication date: July 2026

Last modified: July 2026

Version 1.0



Change and version control

Owner	Internal Control & Compliance
Date, version	**Description of change**
07 July 2026	Creation of the document



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1. PREAMBLE: WHAT DO WE EXPECT FROM OUR SUPPLIERS?

The Girbau Group seeks not only business success, but to achieve it through conduct that is consistent with our Principles, Mission and Vision. This motivates us every day to carry out our work in pursuit of a positive impact on society and the planet.

However, the impact of the Girbau Group is not limited to our own actions; it also extends to the actions of our suppliers throughout the value chain. For this reason, we cannot be remiss in setting clear expectations on how we expect our suppliers to behave. In this way, we hope that, through our purchasing and long-term relationships, we can encourage behavior in line with our Principles, Mission and Vision, not only from our employees and collaborators but also from our suppliers.

This document is intended as a guide for our suppliers, setting out the principles and expectations that we expect them to meet in carrying out their activities. It is aligned with the Girbau Group's own Code of Ethics, the United Nations Global Compact, the Charter of Human Rights, the OECD and United Nations guidelines, and applicable law.

This commitment is not limited to mere declarations. As described in this document, the Girbau Group will make use of appropriate legal and commercial mechanisms to duly promote compliance with the expectations and principles described herein.

Finally, this document and the principles and expectations contained in it apply equally to all suppliers of the Girbau Group, regardless of the goods or services they provide, the nature of the relationship or the country in which the supplier operates.

2. PRINCIPLE OF LEGALITY

The Girbau Group upholds the principle of strict compliance with the law in all the activities, contracts, agreements and other practices in which it participates, and therefore expects the same from its suppliers.

This principle entails the orderly payment of taxes and fees, compliance with customs requirements, respect for free competition, refusal to participate in money laundering or terrorist financing, delivery of the agreed quality and resources, obtaining the necessary administrative authorizations and technical certifications, compliance with environmental regulations, and respect for the intellectual property rights of third parties and the rights of workers.

Although some of these points are developed into specific expectations in this document, we expect our suppliers to interpret and apply the Principle of Legality as broadly as possible.

3. PRINCIPLE OF SUSTAINABILITY

The Girbau Group prioritizes long-term relationships with its various suppliers. Our intention is to build mutually beneficial long-term relationships that enable all parties to have a positive and sustained impact over time on their environments.

For this reason, the Girbau Group seeks suppliers who share its long-term vision, looking for relationships based on sustained benefit for all parties rather than focusing exclusively on short-term results. This implies a preference for long-term agreements and for continuous, predictable relationships in which all parties can achieve their best impact.

In addition, Suppliers are expected to share our commitment to a positive impact on society and the environment. For this reason, this document sets out our expectations regarding their behavior and the good-faith collaboration we require from our suppliers in order to fulfil the Mission and Vision of the Girbau Group.

Finally, the Girbau Group aims not only to state these expectations and principles but also to help our suppliers acquire the initiatives needed to reduce negative impacts, take advantage of opportunities for positive impact and generate sustainable value for people, communities and the environment. For this reason, wherever reasonable, suppliers will be offered training, documentation and other mechanisms aimed at facilitating their compliance with the expectations and principles set out in this document.

4. EXPECTATIONS REGARDING OUR SUPPLIERS, SOCIETY AND THE MARKET

Fair competition

Our suppliers must comply with and respect the fair competition regulations applicable to them. In addition, they must endeavor, to the extent that is commercially reasonable, not to abuse their position in their respective markets or take actions that make it difficult for the Girbau Group to freely choose its suppliers.

Our suppliers are also expected to refuse any participation in cartels, market-sharing strategies, price fixing or any other practices aimed at hindering, distorting, restricting or eliminating free competition in their markets.

Public and private corruption and conflicts of interest

Our suppliers must comply at all times with the anti-corruption regulations applicable to them, both in their dealings with public bodies and politically exposed persons and in their private relationships. We therefore expect irreproachable conduct in this regard that goes beyond empty

declarations and includes training and awareness-raising for their employees, collaborators and contractors.

Our suppliers should at no time understand that the Girbau Group is asking them to obtain an undue advantage on its behalf, make a facilitation payment, or seek improper ways of securing an undue advantage.

We expect our suppliers to act at all times with independence, objectivity and transparency, adopting reasonable measures to identify, prevent and manage any situation that may give rise, or appear to give rise, to a conflict between their interests and those of the Girbau Group. They must also inform us immediately, fully and transparently of any actual, potential or apparent conflict of interest that affects their relationship with the Girbau Group, its employees or collaborators, refraining from taking part in related decisions or actions until the situation has been duly communicated and resolved.

Compliance with international sanctions and export regulations

We expect our suppliers to comply with the international sanctions applicable in the jurisdictions in which they operate, as well as with the customs rules applicable to their activities and to the goods, services, technologies and components they supply to the Girbau Group.

To this end, our suppliers must take reasonable measures to know, and to inform GIRBAU if such information is requested, about the origin, classification, destination and end user of the products and services covered by the relationship, and must refrain from carrying out transactions that circumvent or contravene such restrictions.

Accurate representation of products and services

Our suppliers must provide complete, accurate, up-to-date and non-misleading information about the products and services they offer or supply to the Girbau Group, including their characteristics, composition, origin, performance, certifications, regulatory compliance, manufacturing conditions and any known limitations that may affect their quality, safety or use. They must not make false statements, omit relevant information or present as their own any products, capabilities, certifications or qualifications that they do not legitimately hold. Any error, change or inaccuracy detected in the information provided must be reported to the Girbau Group without delay, together with the proposed measures to correct it and prevent its possible consequences.

Prevention of money laundering and terrorist financing

We expect our suppliers to comply with the applicable regulations on the prevention of money laundering and terrorist financing and to maintain reasonable measures to prevent their activities, transactions or business relationships from being used for such purposes. In particular, they must

be transparent about their identity, beneficial ownership, activity and the origin of funds, use lawful and traceable means of payment, and refrain from making or accepting unusual payments, cash payments, payments from third parties unrelated to the contractual relationship, or payments lacking a legitimate commercial justification.

Responsible use of AI

At the Girbau Group, we consider that artificial intelligence (AI) tools can be a powerful ally for improving processes. Even so, these tools must always be used in compliance with applicable regulations, taking into account the environmental impact of the resources consumed and, above all, respecting the dignity of the people affected.

Likewise, the Girbau Group supports the transparent use of AI, and we therefore expect our suppliers to be proactive in informing us about the use of AI in the provision of services or the production of goods for the Girbau Group, on the understanding that AI never replaces their own responsibility.

5. EXPECTATIONS REGARDING OUR SUPPLIERS AND THE ENVIRONMENT

Compliance with environmental legislation

The Girbau Group expects, without exception, that all its suppliers comply with the requirements that the various environmental regulations applicable to them impose on their activity. This compliance must be full and must combine compliance with local regulations as well as those arising from international bodies or commitments that the supplier itself has accepted.

This compliance must therefore not be limited to appearing in documentation, but must be a tool to ensure that our suppliers act responsibly to prevent pollution arising from their activities wherever possible.

As part of this expectation, our business partners are expected to strive to obtain certifications such as ISO 14001 or equivalents for their industries that demonstrate their commitment to effective environmental management systems.

Promoting efficient use of resources and reducing environmental impact

At Girbau, we expect our suppliers to take measures, such as implementing improvements in their processes or in the technologies used in them, to ensure efficient use of energy, water and raw materials.

In addition, the Girbau Group encourages its suppliers to use sources of resources that minimize their environmental impact, for example through the use of renewable energy or by opting for reuse or recycling as ways of achieving their business objectives with the greatest possible respect for environmental conservation.

Waste minimization and proper waste management

We expect our suppliers to take appropriate measures to reduce the waste generated by their activity and to reuse and recycle the waste for which recycling is a reasonable solution from a technical and economic standpoint. Where technically possible, they should also do so directly by making production decisions that result in the generation of the lowest possible volume of waste.

In all cases, waste must be managed in accordance with applicable legislation and in such a way that, wherever possible, it is reused and integrated into the circular economy. The Girbau Group will not tolerate waste management that breaches applicable legislation or that results in harm to the environment or to especially vulnerable communities.

Incorporation of environmental criteria in the design of products and packaging

Our suppliers, like the Girbau Group, must continuously strive to improve their products and services by including criteria of respect for the environment, efficient use of resources, protection of biodiversity, use of sustainable or recyclable materials, and waste reduction. This can be achieved in many ways, such as replacing materials or technologies with more environmentally friendly alternatives or reducing the use of packaging.

These improvements must seek to reduce greenhouse gas emissions and take into account the reduction of the environmental impact of products, the reduction of the use of hazardous substances, and a progressive reduction of emissions to air, water and soil throughout the entire life of the product or service.

Information on environmental impact and incidents

Girbau expects its suppliers to share, completely, accurately and in a timely and appropriate manner, any information that the Girbau Group needs to know, especially regarding incidents with a negative environmental impact that relate to the goods or services purchased by the Girbau Group.

Likewise, the Girbau Group expects our suppliers to share with us, transparently, completely and accurately, information on their carbon emissions and reduction targets, as well as any other information on their environmental performance.

6. EXPECTATIONS REGARDING OUR SUPPLIERS AND WORKERS

Prohibition of child or forced labor

We expect our suppliers to take measures to prevent any form of child labor, forced or compulsory labor, modern slavery or human trafficking, both in their own activities and in those that form part of their value chain.

They must respect the minimum age for admission to employment established by the applicable legislation. All work must be performed freely and voluntarily, without threats, coercion, penalties, withholding of wages or identity documents, charging of deposits or recruitment fees, or any other practice that prevents the worker from freely ending the employment relationship. In particular, practices such as the retention of passports, which victimize or reduce the full freedom of migrant workers, must be avoided.

Prohibition of measures that restrict workers' freedom

We expect our suppliers to fully respect the freedom, dignity and fundamental rights of workers. They must not unjustifiably restrict their freedom of movement, impose deposits or debts as a condition of obtaining or keeping employment, or resort to threats, violence, intimidation, punishment, harassment or any other form of coercion. They must also respect workers' right to associate, organize and bargain collectively without reprisals or undue interference and, where these rights are restricted by local law, provide legitimate alternative means for their representation and participation.

Monitoring of occupational health and safety

Our suppliers must provide all workers with a safe and healthy working environment, strictly complying with applicable occupational health and safety regulations and allocating the human, technical and financial resources necessary to ensure their effective application. They must identify, assess, prevent and control the risks associated with their activities, provide appropriate personal protective equipment free of charge, deliver understandable training and instructions, and establish effective procedures for communication, action and response in the event of accidents and emergencies. They must also investigate accidents and incidents, adopt the corresponding corrective measures, and strive for working conditions that protect the physical and mental health, hygiene, dignity and well-being of workers.

Verification of conditions at their subcontractors

We expect our suppliers to extend the principles and expectations set out in this document to their own suppliers and other members of their value chain.

To this end, we expect them to carry out reasonable checks on the conduct of their suppliers and contractors with due diligence, and to share with GIRBAU any relevant findings.

7. IMPLEMENTATION OF THESE PRINCIPLES AND EXPECTATIONS

For the Girbau Group, these expectations are not merely aspirations; we have equipped ourselves with means, such as this document, to make them known and to require compliance with them. Among these, we would like to highlight:

Consideration in supplier selection

Compliance with the principles and expectations set out in this document is a factor to be considered, in a weighted manner alongside other commercial, technical or economic considerations, when selecting a supplier for a given good or service or when deciding whether to maintain or discontinue a relationship.

For the Girbau Group, compliance with these expectations is an element of high added value that guides the terms we can offer or accept from our suppliers, seeking through them to reinforce and reward the behaviors described in this document.

Contractual clauses

Our contract templates include the appropriate clauses making the continuation of the relationship conditional on compliance with the expectations and principles set out in this document.

For this reason, we encourage suppliers to become familiar with this document and to consult it regularly on our website to learn of any changes or updates.

Audits and documentation requirements

Given the importance that these commitments and expectations have for the Girbau Group, the various departments that make up the Company's first, second and third lines of defense may periodically review the level of compliance with these expectations by one or more of our suppliers.



We expect our suppliers, through appropriate contractual mechanisms or other agreed procedures, to allow and facilitate these audits and to meet any requests for documents or information that we may make.