

CODE OF CONDUCT

INTEGRATED MANAGEMENT SYSTEM

1. INTRODUCTION

1.1. Object

The purpose of this Code of Conduct is to remind all workers, customers, suppliers, account auditors, and public and private institutions of the unwavering commitment of the Eika group with compliance with the legislation and regulations in force in the countries in which Eika operates, or in countries where the regulations are not so demanding, comply with what is defined in this Code.

2. SCOPE

2.1.- Scope

This Code of Conduct is applicable to all people of the Eika group, or to those acting on its behalf or representation and all external individuals and companies operating for or on the premises of the Eika Group.

2.2.- Follow up and control of Compliance

Monitoring compliance with the code is the responsibility of the Systems Coordinator, whose tasks are summarized in:

- a) Ensure the correct communication of the code to everyone in Eika group, and to everyone who is interested in it.
- b) Code review
- c) Maintenance of confidentiality
- d) Annual measurement of the implementation level of this code.

2.3.- Communication of the Code

The communication of this code of conduct will be made to all the workers of the Eika group through the welcome manuals established for this purpose. These manuals will indicate the obligation to read and comply with this Code of Conduct.

In case of modifications of this code, it will be communicated again to the interest groups:

- a) Communication to corporate social bodies. Resp: president of Consejo Rector
- b) Communication to all people in Eika. Resp: Dtor and

Manager of the department, by executive way.

c) Communication to suppliers of raw materials and components (in this case DG06.00.02 Code of conduct of suppliers, will be communicated). Resp: Purchasing Dtor

d) Communication to other suppliers. Resp: Responsible of the purchasing.

e) Communication to clients, auditors Resp: Responsible of the contact.

A copy of this code on the Eika intranet address, and another on the Eika S Coop extranet.

2.4.- Obligation to comply with the Code

This Code of Conduct is mandatory for everyone in Eika group, as well as for Eika's auditors, consultants, suppliers and entities that receive money from Eika.

3.- GENERAL RULES OF CONDUCT

3.1.- Applicable legislation

Every person of EIKA must comply with the laws and regulations in force in the countries where we conduct business.

For this, EIKA is kept informed of the Legal Requirements applicable in each area. And periodically checks through the internal audits of the System the compliance level.





3.2.- Corruption, bribery, and gifts policy

All kind of corruption or bribery are prohibited, whether actively or passively. It is forbidden to offer to and/or accept from third parties, direct or indirectly, any gift, favor or compensation in cash or in kind, which due to its value could be interpreted as a gift that exceeds courtesy and is made with the purpose of illicitly obtaining favorable treatment for Eika.

The delivery and acceptance of gifts is allowed when they are of an irrelevant or symbolic economic value and respond to signs of courtesy.

In certain circumstances or countries, refusing a gift offered in good faith may be interpreted as insensitive or even damaging to a business relationship. In such circumstances, the gift will be accepted on behalf of the Eika Group and delivered to the Human Resources Department to be used for the purposes defined in DG 07.04.03 Gift Policy.

Additionally, and to avoid improper influence, no member of an employee's immediate family should accept any gift of more than nominal value.

Eika shall not finance candidates or political parties.

3.3.- Accountability

Eika S Coop responds to the competent authorities in relation to the laws and regulations that apply to it. The Direction of Eika reports to the competent bodies of the cooperative, as well as to all the members, at the annual Assembly of the cooperative.

3.4.- Transparency

Eika conducts transparent management in its decisions and activities that impact society and the environment. It has available (in the intranet, to the corresponding people) the information regarding the environmental aspects and their known and probable impacts on society and the environment.

3.5.- Ethical behavior

EIKA's behavior is based on people's honesty, fairness and integrity.

For this, Eika has developed the Management Model, and defined the Eika Values.

3.6.- Respect for the interests of interested parties

EIKA has identified the Interest Groups, as well as their needs and expectations, contained in the document F07.04.01.001 INTEREST GROUPS and their NEEDS

Eika recognizes and shows respect both to interest groups and their legal rights.

Eika also shows fairness towards clients, and does not grant unjustified benefits or advantages to some clients to the detriment of others. Likewise, it shows fairness before suppliers, not accepting to receive unjustified benefits or advantages from certain contractors or suppliers to the detriment of others.

3.7.- Respect for the Privacy, data protection and confidential information

Eika respects the right to privacy of its employees and collaborators. The request and processing of personal data will be limited to information that is essential for the normal activity of the Cooperative Society and for timely compliance with applicable regulations.

Eika will adopt the necessary measures to preserve the confidentiality of the personal data that it has and to guarantee that its treatment and the exercise of the rights of access, rectification, cancellation and opposition are carried out in accordance with the legislation in force on this matter.

Eika undertakes to protect the intellectual and industrial property of third parties.

The activity of the company can generate knowledge and commercial information whose value lies largely in its reserve. The people employed by the company will make discreet and professional use of the information

to which they have access and will keep the content of their work confidential. In any case, they will refrain from using information, data or documents obtained in the development of their activity for their own benefit or those close to them.

3.8.- Respect for the principle of legality

Eika adheres to the principle of legality. That is, it complies with all applicable laws and regulations.

3.9.- Respect for international behavior regulations

Eika respects and complies with international behavior regulations.

3.10.- Respect for human rights

Eika respects human rights and has information and control channels to monitor and reinforce ethical behavior.

4.- TRANSACTIONS AND GENERAL CONTROL FRAMEWORK

4.1.- General principle: compliance with legislation in force

Any transaction carried out in the interest of Eika must comply with applicable legislation and must be auditable.

4.2.- Authorization and copy of any transaction

Every transaction must be recorded at the accounting level. In all cases, it must be possible to identify the authors of the transaction, those who authorized, recorded and archived it.

4.3.- Cooperation with control agents

All information shared from Eika with internal auditors and/or external agents must be updated, truthful, rigorous, prepared by appropriate personnel and must comply with the legislation.

5.- HUMAN RESOURCES

5.1.- General principle

Eika recognizes the fundamental principles of the Human Rights Declaration, in accordance with the definition of the UN (United Nations, 1948).

5.2.- Applicable legislation

Every people of Eika must be hired in accordance with the legislation in force, and a contract (or valid document) should be made by writing.



5.3.- Compensation

In Eika wages, including overtime or benefits, equal or exceed the level required by applicable regulations and laws.

5.4.- Working hours

The working day or calendar of Eika workers shall not exceed the legal limit in any case.

5.5.- Forced labor

In Eika all kinds of forced labor are prohibited. This includes forced prison labor, bonded labor or any other type of servitude.

5.6.- Child labor

In Eika all kinds of child labor are prohibited. Unless local legislation establishes a higher age limit, no person under the age of majority without completing compulsory education or under the age of 16 (except as provided by ILO Convention No. 138) may be employed. Workers under the age of 18 shall not perform hazardous work and may be exempted from night work out of consideration for educational needs.

5.7.- Harassment

The dignity, privacy and personal rights of each individual must be respected. No person employed by Eika will be subjected to corporal punishment or verbal, psychological, sexual or physical harassment, or to any kind of abuse.

5.8.- Non-discrimination

Eika will not discriminate against its employees based on the color of their skin, race, nationality, social origin, possible disability, sexual orientation, political or religious conviction, as well as their gender or age. They will be considered strictly according to their disabilities and qualifications in any employment decision, including, but not limited to hiring, promotion, compensation, benefits, training, layoffs, and termination of employment.

5.9.- Freedom of association and collective bargaining

Eika respects the legal right of employees to freedom of association and collective bargaining.

6.- OCCUPATIONAL HEALTH AND SAFETY

Eika is required to provide a safe and healthy work environment to prevent accidents and injuries and minimize risks, and, where applicable, provide safe and healthy residential facilities in compliance with at least applicable local law.

An occupational safety management system will be applied according to ISO 45001 or similar.

Eika will comply with the legal Occupational Health and Safety inspections, ensuring the completion of the corrective actions resulting from the inspections, documenting and completing said actions on time.

7.- ENVIRONMENT

Eika will comply with the environmental regulations and standards applicable to its activity and will maintain environmentally responsible practices in all the places where it carries out any activity.

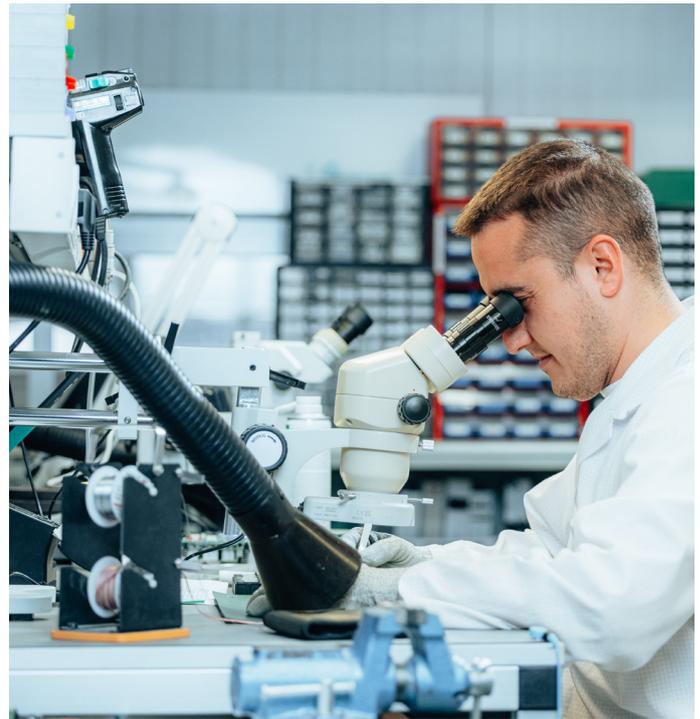
Eika will drive the minimization of environmental pollution, as well as the continuous improvement of environmental protection.

An environmental management system according to ISO 14001 or similar will be applied.

Eika will comply with the legal environmental inspections, ensuring the completion of the corrective actions resulting from the inspections, documenting and completing said actions on time.

8.- SUPPLY CHAIN

Eika will promote the recognition and respect of the requirements of this Code of Conduct with all the participants in its supply chain.



9.- CYBERSECURITY

The basic principles underlying the actions of Eika S.Coop, its subsidiaries and any person or company operating for or in the premises of Eika are as follows:

Confidentiality: The Processed Information will be known only by the authorized persons, with prior identification, at the time and by the means enabled.

Integrity: The Processed Information will be complete, accurate and valid.

Availability: The Processed Information will be accessible and will be used by always authorized and identified users, guaranteed their own permanence in any eventuality.

Legality: compliance with all applicable legislation will be ensured and the regulations in force relating to the processing of personal data.

Eika establishes information security as a strategic element by taking responsibility for compliance with applicable legal and regulatory requirements.

All the workers at Eika S. Coop must comply with the USER INFORMATION SECURITY MANUAL document to comply with the basic principles established above.



10.- EDITION, APPROVAL AND DISTRIBUTION

It is the responsibility of the Systems Coordinator:

- Planning and preparation of the Code of Conduct
- Keeping the original document.
- The publication of the valid copy on the Eika Intranet.

It is the responsibility of the CEO:

- Review and approval of the content of this Code of Conduct and its subsequent amendments.

The edition code that identifies the revision status of the Code of Conduct will begin with the number 00, for the initial edition, and will follow a correlative order for successive modifications.

Non-compliance of the Code

Any incident or query related to this policy must be reported in the following ways:

- directly to any of the members of the Compliance Committee,
- through the following email address: kanaletikoa@eika.es
- in writing through the internal mailbox to the attention of the Compliance Committee, or
- by postal mail to the attention of the Compliance Committee, to the address: Eika S.Coop., Urresolo 47, E-48277 Etxebarria (Bizkaia) – (Spain)

The Compliance Committee shall ensure the confidentiality of the reporting person.



General Manager
ASIER SASIAIN
2026/03

STATEMENT OF COMPLIANCE WITH CODE OF CONDUCT

We hereby declare that we have received the Eika Code of Conduct and commit ourselves to complying with its principles and requirements in the performance of all our activities.

Entity Name:

Address:

Position:

Signature:

Date: