

Development of the CORPORATE SOCIAL RESPONSIBILITY POLICY (CSR)

MUGE-DG-PLT-1081 - Rev. 1.3

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Previous revisions to this document are outdated

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REVISION HISTORY

DESCRIPTION	DATE	REVIEW
Preparation of the document	2020/08/14	1.0
Document Review	2021/07/07	1.1
Standardization of formats of all corporate policies of the Organization.	2022/07/01	1.1
Document update to corporate format	2025/01/27	1.2
Revision of the document. Extension of regulations and reference documentation. Elimination of Polar Consultores reference. Update of the new registered office.	2026/09/03	1.3

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1. Corporate Social Responsibility (CSR) Policy

1.1. Objectives of the Corporate Social Responsibility Policy

This policy is issued with the following objectives:

1. Customer satisfaction as the Organization's raison d'être
2. Employee involvement in the business
3. Stability and collaboration with suppliers and partners
4. Integration into the community and environment

1.2. Premises of the Corporate Social Responsibility Policy

To achieve the objectives of this policy, the Organization establishes the following premises and commitments:

1. Relationship with Stakeholders:
 - a) Suppliers and Partners
 - Integration of the principles of sustainability and social responsibility within all projects of collaboration or supply of goods.
 - Communication of our Business Ethics Policy for the establishment of a collaboration based on it.
 - Establish the highest standards of respect for Human Rights in terms of the origin of the materials that are part of their products or those they want to supply.
 - Our partners must respect human rights without diminishing the State's obligation to protect them. These rights include non-discrimination based on gender, ethnicity, race, age, etc. and establish a specific policy for cases of harassment.
 - The supplier must have a defined policy and process in place to ensure that nowhere in its supply chain, or in its own business, is labor occurring in slave-like conditions or human trafficking. At the request of the Organization, suppliers shall inform the Organization of the measures they have taken to ensure that their operations and supply chain are free from slavery and human trafficking, as well as the progress of such measures (if applicable).
 - The supplier shall ensure that there is no child labour in its activity and in its own supply chain. Children and young people under the age of 18 who are able to enter the labour market under local law will not work at night or in dangerous conditions. Any action taken shall be in the interests of the child, in accordance with the provisions of ILO Conventions 138 "concerning Minimum Age for Admission to Employment" and 182 "concerning the Prohibition and Immediate

Action for the Elimination of the Worst Forms of Child Labour” and shall be consistent with the UN Convention on the Rights of the Child.

- All people should be free to associate freely, to belong to trade unions and to participate in negotiations with the company.
- The supplier and/or partner shall ensure that working hours comply with applicable legal requirements and support an adequate work-life balance for workers.
- Integrity is the identity and reputation of the Organization, so our supplier and/or partner must perform with integrity in everything they do to avoid corruption, extortion, and bribery.
- Suppliers and/or partners will apply the utmost caution when safeguarding personal information and data in order to guarantee their confidentiality and integrity, implementing the necessary technical and organisational measures with regard to the custody, storage and conservation of data and with the aim of preventing their alteration, loss, processing or unauthorised access, all in accordance with current legislation on intellectual property, trade secrets and protection of personal information.
- Suppliers and/or partners must develop quality in all activities and make it a key factor in the organization. They must consider the Health and Safety of the worker as a priority condition in the company's activity.
- All suppliers must use energy efficiently and from renewable sources as far as possible.
- All partners must implement a waste management programme that promotes reuse, composting and recycling.
- Establish a communication and information system, internal and external, that allows the incorporation of suggestions and best practices through consultation processes.

b) Customers

- To deploy products and services that help our customers to be more sustainable, through our own innovation in new technologies and market solutions.
- To guarantee safety, compliance with applicable regulations and the highest quality standards for the Organization's products and services.
- Promote and expand communication channels that enable customers to report incidents or raise any matters related to the Organization's products or services.
- Guarantee the confidentiality of your data in accordance with the provisions of the Organization's Business Ethics Policy.
- Not to disclose any information or data relating to our clients.

c) Employees/Collaborators

- Enhance communication between employees and the Organization.
- Contribute at work to the well-being of the employee in all areas: salary, benefits, integration, development, respect, discrimination, equality and family conciliation.
- No minors will be employed to perform any work in the Organization.
- The Working Day will comply with the maximums allowed by Law for the maximum ordinary working day, apart from the specific needs of the service, which will be previously authorized by the Company through the hierarchical managers.
- No work shall be performed under slavery-like, involuntary or forced conditions. Workers shall not be required to provide deposits or identity documents to their employers and shall be free to leave their employment after giving the legally required notice.
- Workers shall have the right to form and join trade unions and to bargain collectively, in accordance with national law. Workers' representatives shall not be discriminated against and shall be allowed to carry out their representative duties in the workplace.
- The Organization provides employees and on-site collaborators with a safe and healthy work environment. To this end, it has established an Occupational Risk Prevention Policy that sets out the appropriate measures and tools to prevent injuries and accidents and provides the necessary training to all employees.
- The Organization shall foster a zero-tolerance environment for violence and harassment. Physical abuse or discipline, threats of physical abuse, sexual or other harassment, verbal abuse and any other form of intimidation are forbidden.
- The Organisation establishes in its Equality Policy non-discrimination on the basis of gender, gender identity, ethnic origin, caste, colour, pregnancy, family situation, national origin, religion, age, disability, sex, marital status, sexual orientation, trade union membership or political affiliation, or any other circumstance.
- The Organization, based on current legislation, professional ethics and internal rules, does not accept any form of corruption, extortion, or bribery. This means prohibiting all types of bribery and not allowing the promise, offer or give of any benefit or advantage of any nature to persons, in order to influence decisions of any kind (including governmental, administrative or judicial) or obtain undue advantages, or offer or accept gifts, invitations or other types of incentives that may reward or influence a business decision.
- Not disclose confidential information (either of the Customer or the Organization) to anyone outside the Company or even to anyone within the Company who does not have a clear business reason to know it.

- Avoid situations where personal interests may conflict with the interests of the Organization. Even the appearance of a conflict can damage both the Organization's reputation and our own. The basic rule for managing conflicts of interest is to disclose all relevant facts openly, so they can be accurately assessed.

d) Community

The Organization wants to contribute to the development of society through the application of its business resources. This way of understanding the investment strategy in the community is based on the following premises:

- The Organization adopts socially responsible practices that generate value in the community and in the company.
- The community investment initiatives undertaken by the Organization align with corporate strategy.
- The guarantee of a high level of reputation, transparency and good practices of the social organizations that develop the projects in which the Organization collaborates.

2. Environment

- a) The Organization will promote social environmental responsibility in all its business areas, complying with the applicable regulatory frameworks.
- b) We operate within a Social Responsibility framework aligned with corporate values and guided by national and international standards.
- c) The Organization and its value in Innovation is constantly looking for transformations that allow reducing the eventual environmental impacts generated.
- d) We promote continuous improvement of energy efficiency in all the Company's production activities through energy efficiency audits.
- e) Within our Environmental Policy we have identified the points of reduction of consumption and waste, and we monitor and control the environmental aspects that affect us in order to improve them.

3. Human Rights

- a) The Organization is based on the fundamental principles of human rights, with respect to their culture and associated risks, in accordance with the UN Guiding Principles on Business and Human Rights, as well as the principles of the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights.
- b) The Organization promotes respect for human rights, particularly those of minorities and the most vulnerable groups, and rejects any form of discrimination. The

company is against any situation that violates its corporate values and conduct, such as discrimination and exclusion based on ethnic, multicultural, gender, religious or other aspects that could affect the dignity of people.

1.3. Scope

This Policy, promoted and approved by Management, seeks to define the principles that the Organization assumes in its relations with all the Company's stakeholders: employees, customers, shareholders, suppliers, partners, non-governmental organizations, local communities and society as a whole (hereinafter, the "Stakeholders"), favouring the integration of sustainability practices throughout our business model.

Through this Policy we want to communicate, disseminate, and create a culture of sustainability within the business, basing its principles on:

- The UN Sustainable Development Goals.
- The United Nations Global Compact, assuming the principles of respect for human, labour and environmental rights and the fight against corruption that make up this international code of ethics.
- Commitment to our suppliers, as an ethical code of action and mutual trust.
- Integration into initiatives that seek a standard to guarantee respect for human and labor rights, with the main objective of advancing social responsibility across their supply chain.
- The ratification of the Rights of the Child and business principles of UNICEF (United Nations Children's Fund) as a formalization of its active commitment to the rights of children and youth.

This Policy applies to all personnel of the Organization and is mandatory.

1.4. Management, Review & Communication

To ensure compliance with the CSR Policy, the Organisation's Management entrusts the Quality Management with supervising the risks arising from the actions in its relationship with its Stakeholders.

Thus, the Organization has an Ethics Officer whose fundamental task is to ensure compliance with the principles of action and rules of conduct set out in the Business Ethics Policy.

The Ethics Officer works together with the Quality Management to perform the following functions:

1. The revision of the CSR Policy to ensure that it is oriented towards value creation.
2. Monitoring the Corporate Social Responsibility strategy and practices and evaluating their degree of compliance.

3. The supervision and evaluation of the relationship processes with the different stakeholders.
4. The assessment of all aspects related to the company's non-financial risks, including operational, technological, legal, social, environmental, political, and reputational risks.
5. Coordination of the reporting process of non-financial and diversity information, in accordance with applicable regulations and international reference standards.

Transparency is a fundamental principle that inspires the Organization's communication activities, in relation to its Stakeholders, both internal and external, that is, with all those who, in one way or another, have a relationship with the Company.

To this end, the Organization has various communication tools, including its Annual Report, which incorporates best practices and presents all matters that reflect the significant economic, environmental, and social impacts of the Organization.

In this way, the Annual Report includes the most significant indicators for each financial year and allows Stakeholders to evaluate the value creation and performance of the Organization during the year in question.

For its part, the Organization's intranet, in addition to serving as telematic support, complements the information on Corporate Social Responsibility with policies and other related documentation for our professionals.

2. Documentation

2.1. Regulations

1. Law 31/1995, of 8 November, on the Prevention of Occupational Risks.
2. Organic Law 3/2007, of 22 March, for effective equality between women and men.
3. Royal Legislative Decree 1/2013, of 29 November, approving the revised text of the General Law on the Rights of Persons with Disabilities and their Social Inclusion.
4. Royal Legislative Decree 2/2015, of 23 October, approving the Workers' Statute Law.
5. Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights (LOPDGDD).
6. Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data.
7. Law 7/2021, of 0 May, on climate change and energy transition.
8. Law 7/2022, of 8 April, on waste and contaminated soil for a circular economy.
9. Law 15/2022, of 12 July, comprehensive for equal treatment and non-discrimination.
10. Organic Law 10/2022, of 6 September, on the comprehensive guarantee of sexual freedom.
11. Law 2/2023, of 20 February, regulating the protection of people who report regulatory breaches and the fight against corruption.
12. United Nations Universal Declaration of Human Rights.
13. United Nations Global Compact, assuming the principles of respect for human, labour and environmental rights and the fight against corruption that make up this international code of ethics.
14. 2030 Agenda and United Nations Sustainable Development Goals.

2.2. Applicable Documentation/Reference

Nº	Code	Title
a)	MUGE-DG-PLT-1080	Business Ethics Policy and Ethical Channel
b)	MUGE-DG-PLT-1099	Equality Policy
c)	MUGE-DG-PLT-0001	Quality and Environment Policy

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d)	MUGE-DG-PLT-0019	Occupational Risk Prevention Policy
e)	MUGE-DG-PLT-0048	Information Security Policy
f)	-	Annual Corporate Social Responsibility Report
g)	-	GHG reduction bread