

CODE OF SUPPLIERS

BRUC

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1. INTRODUCTION

Bruc Energy, S.L. and the companies of its business group¹ ("**BRUC**" or the "**Group**"), aware that the creation of value in an ethical and sustainable manner constitutes one of its main values, promote, encourage and expect their suppliers to act in the same ethical, sustainable and responsible manner, adopting guidelines of conduct consistent with the current applicable legislation, national and international standards, BRUC's Code of Conduct and commonly accepted good practices.

For this reason, BRUC publishes the present document (the "**Code**" or "**Supplier Code**") which has the objective of developing the principles and values that the Group has established in its Code of Conduct, accessible through its web page www.brucmanagementprojects.com, and which inspire the relations of BRUC with its suppliers (the "**Supplier**" or the "**Suppliers**") configuring itself as a guide of action to which the Suppliers must adhere.

BRUC considers it essential to adopt and comply with the Code in order to work with the Group, in a framework of stable collaboration, business ethics and regulatory compliance.

2. OBJECTIVES OF THE CODE

The objective of the Supplier Code is to establish and develop the guidelines for the control and management of risks that could be generated by the purchase of materials or any other supply made in favor of BRUC, or by the contracting of works and services by BRUC, and to establish the main principles and values to which the Suppliers must adhere.

BRUC expects its Suppliers to support a corporate culture that promotes the Group's values. Likewise, Suppliers are expected to encourage their contractors, collaborators, employees, persons acting on their behalf, and all those involved in their supply chain, to maintain the same ethical behavior and compliance with current legislation required by the Group.

Suppliers must avoid any conduct that may harm the environment or damage BRUC's reputation, promoting the identification, prevention and mitigation of risks that may arise in these areas.

Suppliers must accept and comply with the provisions established in the Supplier Code, as well as with the Group's regulatory system as a whole, promoting its knowledge among their employees and people who participate in commercial relations with BRUC.

3. PRINCIPLES OF ACTION

Suppliers must act with the utmost diligence and respect for the applicable legislation in force, BRUC's Code of Conduct and the Group's regulatory system as a whole, as well as in compliance with the following rules and principles of conduct.

¹ By virtue of the definition of corporate group established in Article 42 of the Code of Commerce.

3.1. HUMAN RIGHTS

For BRUC, the respect and protection of human and labor rights in all relations with its stakeholders is fundamental. It does not tolerate forced or compulsory labor in any form and guarantees the elimination of discrimination in employment and the effective abolition of child labor, as well as the respect, integrity and dignity of all people in the work environment.

BRUC is a member of the United Nations Global Compact and supports and promotes compliance with the principles contained in the United Nations International Bill of Human Rights, the OECD Guidelines for Multinational Enterprises, the International Labour Organization (ILO) Declaration and its eight core conventions and the European Convention on Human Rights.

BRUC expects the Supplier to act with the same respect and diligence regarding human rights in all its business activities, respecting all national and international reference standards, the legislation in force and BRUC's normative system.

Forced labour

The Supplier is prohibited from any kind of labor exploitation, forced, compulsory or involuntary labor, any kind of human trafficking or servitude, as well as any threat, deception or abuse against physical integrity, sexual or labor harassment or other forms of intimidation, including verbal abuse. It shall not be permissible for the Supplier's employees to pay recruitment fees or any other fee for the commission of intermediaries.

Child labour

The Supplier is prohibited from any type of child labor. In particular, the Supplier guarantees that none of its employees is under the minimum legal age for employment, according to the community and local regulations of each of the jurisdictions in which it operates and, in any case, over sixteen years of age. The Supplier shall have adequate and reliable mechanisms for the verification of the age of its employees.

Freedom of association

The Supplier warrants that it respects the freedom of association and collective bargaining rights of its employees and that employees who nonviolently exercise their union rights will not be penalized or subjected to harassment or intimidation.

Equal opportunity and non-discrimination

The Supplier shall promote equal opportunity in access to employment, training and benefits, ensuring that no employee performs work that is incompatible with his or her physical or mental capacity, and guarantees non-discrimination on the basis of nationality, race, ethnicity, religion, political affiliation, marital status, social status, age, disability, culture, sex, gender identity, sexual orientation or any other status.

Fair remuneration

The Supplier ensures that the working conditions and environment (inter alia: fair and competitive wages, working hours, work-life balance, promotion of a safe working environment, free from harassment, etc.) are consistent with applicable national and international labor standards, and that they promote and maintain the highest degree of physical, mental and social well-being of its employees and subcontractors.

3.2. ETHICS AND COMPLIANCE

Business integrity

The Supplier must act ethically, promoting honesty, equality and integrity. The Supplier accepts and agrees to comply with the contents of BRUC's Code of Conduct.

Compliance with legislation

BRUC demands from its Suppliers strict compliance with the current legislation applicable in the countries in which it operates, as well as ethical, honest and upright behavior in its business relationships.

Fight against corruption and bribery

BRUC declares its zero tolerance with any practice of corruption and/or bribery and demands that the Supplier complies with the provisions of the regulatory system that BRUC has in force, accessible through its web page: www.brucmanagementprojects.com, as well as with the applicable legislation in force.

Specifically BRUC expects the following from the Supplier:

- Not to influence the will of authorities and public officials and other persons outside the Supplier, nor to offer, directly or indirectly, any good of value in order to obtain any benefit or advantage through the use of unethical practices or contrary to applicable law.
- Not to offer, directly or indirectly, gifts, presents and/or invitations that exceed a socially acceptable amount and usual practices, to any BRUC employee in order to obtain a benefit or advantage that would not occur if said gift, present or invitation were not offered.
- Not to allow any facilitation payments.
- Not to finance or show support or support of any other kind, directly or indirectly, to any political party, union, its representatives or candidates.
- Not to use donations or gifts to cover up undue payments to public authorities or officials or to entities outside the Supplier.
- Not to request or receive unduly, directly or indirectly, commissions, payments or benefits from third parties on the occasion of or with cause in the contracting, investment, disinvestment, financing or general expenditure operations carried out by the Supplier.
- Pay special attention to those cases in which there are indications of lack of integrity of the persons or entities with which business is to be carried out or performed, to ensure that business relationships are established only with qualified persons and entities, with an adequate reputation and with social, environmental and good governance commitments.
- To faithfully and adequately reflect all its actions, operations and transactions in its books and records.
- Promote internal training in the prevention and fight against corruption, bribery and fraud.
- To have specific controls and procedures in place to prevent, detect and correct any conduct that could constitute an act of corruption, bribery or fraud.

Anti-money laundering and combating the financing of terrorism

Money laundering is understood as any operation carried out with the purpose of legalizing, or giving the appearance of legality, to goods or assets originating from illegal or criminal activities.

BRUC demands from its Suppliers strict compliance with the applicable regulations in the fight against money laundering and the financing of terrorism. BRUC prohibits the Supplier from any situation in which there may be indications that a money laundering operation, financing of terrorism or any other illicit activity may be taking place within its professional activity. Likewise, any activity that could damage BRUC's reputation or result in any type of sanction is prohibited.

BRUC requires the Supplier not to make payments to persons or entities resident in tax havens or in bank accounts opened in bank offices located in tax havens.

Conflicts of interests

The Supplier must avoid situations that may interfere with its contractual obligations with BRUC or involve a potential conflict of interest or be perceived as such and, if applicable, communicate the same in order to prevent them from affecting the contractual relationship with BRUC.

Compliance with international sanctions and embargoes regulations

Suppliers undertake not to maintain commercial relations or of any other nature with entities or individuals sanctioned or in countries affected by international sanctions imposed by the United Nations, European Union or OSCE.

In this sense, BRUC does not allow the Supplier to carry out activities or process payments directly or indirectly or for the benefit of individuals or legal entities included in sanctions lists (including their subsidiaries), as well as in countries or territories sanctioned or affected by a total embargo or that, for any other reason, are prohibited under the applicable international sanctions regulations.

Antitrust

Supplier shall refrain from carrying out price fixing agreements or any other practice contrary to antitrust regulations. Likewise, it shall not reach collusive agreements or actions that violate the applicable legislation on competition.

Corporate image and reputation

The Suppliers will protect BRUC's image and reputation in their professional actions as these are a fundamental value to generate and maintain the confidence of the market and the Group's stakeholders.

By accepting the present document, BRUC's Suppliers commit themselves not to make any publication using BRUC's brand or logo without its prior notice and consent.

3.3. OCCUPATIONAL HEALTH AND SAFETY

Compliance with legislation

The Supplier undertakes to ensure the safety of its personnel, undertaking to comply with the labor and social security legislation in force, as well as with the requirements established by the International Labor Organization, being up to date in the remuneration of its personnel and in the payment of all contributions relating to Social Security and Occupational Accidents.

Workplace

The Supplier ensures that its personnel work in safe and healthy working conditions. The workplace facilities must have been built in accordance with the applicable laws and regulations. The Supplier shall provide its personnel with the necessary training and means, tools, utensils, machinery and materials for the development of the work. If necessary, the Supplier shall provide its personnel with climatic protection and safety equipment. The Supplier shall adopt the necessary measures to eliminate or minimize occupational hazards.

3.4. ENVIRONMENTAL COMMITMENTS

The Supplier shall comply with the applicable legislation on environmental matters, as well as with the environmental commitments and objectives that BRUC has established, ensuring the minimization of its environmental impact and the fight against climate change, carrying out improvement actions mainly in relation to carbon dioxide emissions, calculation and reduction of carbon footprint, pollution, noise, waste management, spills, water consumption, management of chemical materials and protection of biodiversity.

3.5. INDUSTRIAL AND INTELLECTUAL PROPERTY

All technology, processes, methods, formulas, formulas, designs, specifications, patents, trademarks, service marks, copyrights, design rights, inventions, industrial secrets, know-how, information involving intellectual and industrial property and any improvements or alterations developed on the occasion of BRUC's contractual relationship with the Supplier shall be the exclusive property of BRUC.

3.6. PRODUCT SAFETY AND QUALITY

All products and services supplied by the Supplier must comply with the safety and quality standards required by the applicable legislation. In addition, the Supplier is committed to innovation and improvement of the products supplied or services performed.

3.7. USE OF ASSETS

All the means and resources that BRUC places at the disposal of the Supplier for the achievement of the contractual relationship must be treated by the Supplier with the greatest possible diligence, and the Supplier must protect and conserve them as if they were his own.

3.8. CONFIDENTIALITY AND DATA PROTECTION

Confidentiality of information

The Supplier undertakes not to disclose BRUC's technical, economic and/or commercial information to which the Supplier has access in the development of the contractual relationship and not to use it for purposes other than those derived from the contractual relationship, during the term of the contractual relationship and for two (2) years after the termination of the contractual relationship.

Upon termination of the business relationship, the Supplier must destroy or return the information provided by BRUC, as instructed by BRUC.

Protection of personal data

The Supplier undertakes to keep the most absolute secrecy with respect to the personal data to which it has access from BRUC, to supply said information only to authorized personnel and to observe all the legal provisions contained in the regulations in force and the guidelines of BRUC.

Upon termination of the contractual relationship, the Supplier must return to the Group the personal data processed and destroy all copies of the same in its possession.

Any additional questions regarding the processing of personal data should be sent by e-mail to protecciondedatos@brucmanagement.com.

By signing this Code, the Supplier undertakes not to contact, directly and/or indirectly, third parties to whom it has access through BRUC in relation to the services it is providing for the Group, without the express consent of BRUC.

3.9. SUBCONTRACTING

The Supplier will be the only responsible party for the acceptance and compliance of the present Supplier Code by its contractors, its agents and employees as well as any others that intervene in the value or supply chain of BRUC, being the only responsible party in case of non-compliance on the part of these.

In the event of non-compliance by any contractor, agent or employee of the Supplier of any of the principles, norms or rules included in this Code that affects or could affect BRUC, directly or indirectly, BRUC will adopt all the corresponding measures against the Supplier, which will range from the termination of the contractual relationship to the exercise of any legal or administrative actions that may be applicable.

4. COMMUNICATION AND COMPLIANCE WITH THE CODE

BRUC and its professionals will ensure that the Suppliers know, accept and comply with the full content of the present Supplier Code, which will be available through the corporate web page (www.brucmanagementprojects.com).

The Supplier expressly undertakes to:

- To know, accept, respect, comply with and enforce compliance with the Supplier Code, as well as BRUC's regulatory system as a whole. BRUC will be able to carry out as many training and informative actions as deemed appropriate for the knowledge and correct application of the Code by the Supplier.

- Participate in the activities of verification of compliance with the present Code or audits that BRUC may establish or require and implement the corresponding corrective actions as a result of any verification activity.
- Communicate to BRUC any information that it considers relevant in relation to the requirements established in the present Code, which could affect it directly or indirectly, whether legal, economic or reputationally.
- Disseminate the Code among its employees, agents and subcontractors in the relationships in which BRUC is involved.

Failure to comply with this Code, without prejudice to any other liability to which it may give rise, may result in the termination at BRUC's request of all or part of the commercial relations between BRUC and the Supplier that are in force at the time of the non-compliance.

For these purposes, any conduct of the Supplier that may constitute a breach of the guidelines established in this Code will be considered a breach, regardless of whether or not such conduct has given rise to the initiation of legal proceedings to which the Supplier is a party.

Violations of this Code will be analyzed on a case-by-case basis and will be sanctioned in accordance with all applicable internal procedures, agreements and legal requirements.

Likewise, by signing this Code, the Supplier represents and warrants that it has not incurred in the past in any conduct that could be considered a breach of this Code in the context of commercial activities with BRUC or with third parties. The lack of truthfulness, completeness and/or accuracy of this manifestation shall entail the same consequences provided for in the preceding paragraphs.

With the acceptance of the Supplier Code, the Supplier assumes the commitment to inform BRUC, and as soon as possible, of the initiation of legal actions against the Supplier, regardless of their nature and route valuation, so that BRUC is aware of the situation and can evaluate the alternatives available to it.

5. MONITORING

Bruc reserves the right to request information to verify the Supplier's compliance with this Code, and the Supplier undertakes to provide all documentation requested by BRUC/and or third parties designated by BRUC.

If as a result of the aforementioned requests for information, the Supplier does not comply with them, BRUC may terminate the contractual relationship with the Supplier.

6. ETHICS CHANNEL

In the event that there are reasonable indications of a violation of the provisions of the Supplier Code or that any act contrary to the law or business ethics that may affect BRUC has occurred, Suppliers are obliged to report such suspicions to BRUC through the established channels.

To this end, the Group has established the Ethics Channel, an internal information system through which BRUC professionals, Suppliers or any third party must report possible criminal or administrative violations or any unlawful conduct or conduct contrary to ethics, this Code or applicable legislation committed in the context of the Group's activity.

The Ethics Channel can be accessed through the following route:
<https://brucenergy.integrityline.com/frontpage>.

The communications made through the Ethical Channel will be processed in accordance with the provisions of BRUC's Ethical Channel Policy and with the guarantees recognized therein. BRUC accepts anonymous communications.

The communications will be treated in a strictly confidential manner and there will be no retaliation of any kind against the informant for making the report, unless the same has been made in bad faith, in which case BRUC may adopt the measures it deems appropriate.

7. PUBLICATION AND COMING INTO EFFECT

The Supplier Code was approved by BRUC's Board of Directors on June 18, 2024, coming into force the day after its approval.