

PROCUREMENT POLICY

BRUC

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1. OBJECTIVE

Bruc Energy, S.L. and its group companies (“BRUC” or the “Group”), fully aware that ethical and sustainable value creation is one of its core values, promotes a sustainable supply chain by adopting conduct guidelines that ensure strategic procurement and efficiency in the overall cost of purchases. All this is based on aligning acquisitions with the Group’s growth strategy and the strict compliance with applicable current legislation, national and international standards, the BRUC Code of Conduct, the Supplier Code, and commonly accepted best practices.

For this reason, BRUC issues this procurement policy (the “Policy” or “Procurement Policy”) with the aim of contributing to the Group’s productivity improvement by optimising and standardising the necessary procurement processes, seeking to maximise contracting value while minimising the cost, risks, and impacts of procuring goods and/or services.

The Policy establishes a common framework for the procurement of goods and services in order to ensure:

- Transparency and traceability in procurement management.
- Control of operational, financial, and compliance risks.
- Integration of ESG criteria in supplier relations.
- Promotion of responsible and ethical practices throughout the supply chain.
- Efficiency in resource utilisation.

2. SCOPE OF APPLICATION

The Policy applies to all companies within the Group, as well as to associated companies not integrated into the Group over which BRUC has effective control, within legally established limits. In those associated companies where this Policy does not apply, BRUC will promote, through its representatives on their administrative bodies, the alignment of their own policies with this one. Furthermore, this Policy applies, where appropriate, to joint ventures, temporary business unions, and other equivalent associations, when BRUC has fiscal responsibility in their management.

The Policy applies to all employees who maintain an employment relationship with BRUC (the “Professional” or “Professionals”), as well as to directors, contractors, suppliers, consultants, advisers, clients, and any other person acting with or on behalf of the Group, regardless of their location, when appropriate for fulfilling the purpose of the Policy.

3. GUIDING PRINCIPLES

The Policy establishes principles applicable to the procurement of goods and/or services, aiming to ensure supply sustainability, risk minimisation, proper expense management, and the establishment of strong relationships with suppliers.

- **Responsible and Ethical Procurement**

All purchases must be carried out under the principles of integrity, fairness, and responsibility that characterise the Group. This means acting honestly and transparently at every stage of the procurement process, avoiding any situation that may lead to conflicts of interest or unfair practices. Respect for human and 3ill3 rights is also promoted, as is the prevention of 3ill3to r fraudulent practices. In this regard, the Group has a Supplier Code in 3ill3 and expects all suppliers with whom it deals to act in accordance with the principles set out in that document.

As a general rule, suppliers sanctioned for fraud, corruption, or with reputational or compliance risks that could affect BRUC 3ill not be contracted.

- **Legality and Compliance**

All commercial relationships established by Professionals must comply with current legislation, both national and international, as well as the Group's internal policies. Regulatory compliance covers everything from the procurement and selection of suppliers to the execution and closure of contracts, ensuring that all operations are legitimate.

- **Proactive Responsibility**

Each BRUC department proactively assumes responsibility for its own procurement processes, ensuring that established procedures are followed and that decisions made serve the interests of BRUC.

- **Objectivity in Evaluation Processes and Award Criteria**

The selection of suppliers must be based on objective, pre-defined criteria that include technical and economic aspects, as well as sustainability and business ethics. Favouritism or arbitrary decisions should be avoided, ensuring all bidders are evaluated fairly and transparently.

- **Segregation of Duties**

- A separation is established between the different stages of the procurement process: request, validation, approval, and payment. This segregation helps to minimise the risk of fraud and errors, ensuring traceability and control at every stage of the process.

- **Sustainability (ESG)**

- Preference is given to working with suppliers who demonstrate good practices in social, environmental, and governance matters. This includes valuing actions that promote reduced environmental impact, equal opportunities, respect for human rights, and adherence to high ethical standards.

- **Competition**

Wherever feasible, a comparison between several market alternatives will be made for each purchase, fostering free competition.

The application of these principles reinforces trust in procurement processes, promotes a culture of responsibility, and ensures the Group's operations are conducted to the highest ethical and sustainability standards.

4. GENERAL PROCUREMENT PROCESS

The Procurement Policy is complemented by an internal protocol that defines the specific procedure to be applied to all purchases and acquisitions made by BRUC.

5. ETHICS CHANNEL

If there are reasonable grounds to suspect a breach of this Policy or if any act contrary to the law or business ethics that could affect BRUC has occurred, such suspicion must be reported to BRUC through the established channels.

To this end, the Group has set up the Ethics Channel, an internal information system through which BRUC Professionals, directors, suppliers or any third party must report possible criminal or administrative offences or any illegal or unethical conduct, breaches of this Code or applicable legislation committed in the context of the Group's activity.

Access to the Ethics Channel can be made via the following route:
<https://brucenergy.integrityline.com/frontpage>.

Communications made through the Ethics Channel will be handled in accordance with BRUC's Ethics Channel Policy and the safeguards recognised therein. BRUC accepts anonymous communications.

All communications will be treated in the strictest confidence, and no retaliation will be taken against the informant for making the report, unless it was made in bad faith, in which case BRUC may take any measures it deems appropriate.

6. POLICY COMMUNICATION AND TRAINING

This Policy is available to all Professionals and directors, as well as to all the Group's stakeholders via its corporate website (<https://brucenergy.com/>).

The Policy will be subject to whatever communication and training actions are needed to ensure awareness and understanding among Professionals, directors, and other stakeholders, including the associated risks and best applicable practices.

7. PUBLICATION AND ENTRY INTO FORCE

The Policy was approved by BRUC's CEO on 29 November 2025, coming into force the day after its approval.

The Policy will be reviewed annually and updated as necessary, ensuring alignment with the Group's strategic objectives and corporate policies, as well as changes to applicable legal regulations.