

## 1. PREAMBLE

The purpose of this code of ethics (the “Code”) is to establish the values, principles and standards that should govern the behavior and actions of each of the employees, managers and directors of Rosa Gres (hereinafter, the “Organization”).

We, the Organization, are committed to comply with the regulations that apply to our professional activity, both nationally and internationally.

All Rosa Gres professionals are committed to respecting and applying this Code as a tool focused on guiding the actions of the company’s members in matters of a social, patrimonial or ethical nature with the purpose of guaranteeing the success of our company.

## 2. MISSION AND VALUES OF THE COMPANY

The mission of Rosa Gres focuses on the production and supply of high-quality products for construction and decoration while minimizing environmental impact and promoting the responsible use of natural resources.

We produce ceramic floor and wall tiles that meet rigorous quality standards, ensuring durability, resistance and aesthetics, and offering a wide range of products covering different styles, sizes, colors and textures to suit various applications and design preferences.

At Rosa Gres we are constantly looking for new technologies and designs to improve our range of products, keeping a close eye on market trends and customer needs. We provide high-quality customer service, advising architects, builders and designers to meet their specific needs and ensure end customer satisfaction.

The Organization operates in compliance with local and international rules and regulations and actively collaborates with local communities, generating employment and supporting social initiatives.

Respect towards people, transparency, integrity, dedication and perseverance, generosity and trust, personal growth, family unity and consensus, commitment to the environment and commitment to society are the values and principles that guide the organization and its employees.

## 3. SCOPE OF APPLICATION

This Code applies to all employees, trainees, managers, members of the administrative bodies and persons rendering services to the Organization, regardless of their position.

All workers are obliged to know and comply with the regulations in force applicable to their activity and job. In the event of any doubts or queries, employees should contact their immediate supervisor as the first point of contact.

Failure to comply with this Code may result in the imposition of disciplinary, administrative or even criminal sanctions in accordance with the provisions of the Spanish legal system.

This Code also applies to customers, suppliers, shareholders, partners and any other stakeholders who, although not specifically mentioned in this Code, have a direct relationship with the Organization’s centers or operations, insofar as this document may be applicable to them.

#### 4. COMPLIANCE WITH THE LAW

Members of the Organization, as well as its suppliers, must: (i) comply with the laws in force in the place where they carry out their activities; (ii) know, observe and comply with the internal rules and procedures established and/or assumed by the Organization; (iii) assume and recognize as their own, through their freely consented acceptance, the values and principles contained in this Code.

In the performance of their professional duties, no member of the Organization shall knowingly collaborate with third parties in the violation of any law, whether national or international, or cooperate with them in actions or omissions that compromise the principle of legality or that could, if known, damage the reputation of the Organization, its professionals, its stakeholders or third parties in general.

#### 5. HONESTY, TRANSPARENCY, TRUST AND INTEGRITY

The members of the Organization shall be honest, transparent, trustworthy and upright in all business relationships in which the Organization's interests are at stake, especially in their relations with customers, suppliers and other employees, and shall comply with the commitments made.

#### 6. EQUALITY OF TREATMENT AND CONDITIONS, RESPECT AND NON-DISCRIMINATION

The Organization guarantees its employees a work environment free of discrimination based on origin, gender, religion, age, disability, sexual orientation, nationality, political ideology or any other personal, physical or social condition.

The Organization promotes equal treatment and opportunities for men and women with regard to access to employment, training, professional promotion and working conditions. The Organization is also committed to the implementation and development of public policies aimed at promoting equal treatment and opportunities.

#### 7. CONFLICTS OF INTEREST

Employees of the Organization must ensure the Organization's interests are upheld, avoiding situations where personal interests may conflict with those of the Organization. Employees shall refrain from representing and/or intervening in operations or decision-making that directly or indirectly affect their own personal interest or that of a third party with whom they have any significant economic, family or professional relationship.

#### 8. FIGHT AGAINST CORRUPTION

It is forbidden to demand, accept, request, receive, offer, promise or obtain the promise to receive payments, gifts or other attentions from members of the Organization. This prohibition also applies to entertainment, meals and invitations to events outside the company's normal activities.

It is permissible to give and receive gifts of courtesy and publicity provided that they are of low value, have a direct connection to the Organization and its activity and are appropriate to the situation and position of the parties involved.

Donations, gifts and entertainment to public officials or officials are legally prohibited practices in many states, regardless of their value.

## 9. PREVENTION OF MONEY LAUNDERING

It is forbidden to participate in, promote, facilitate or cover up any type of operation by the Organization's employees that involves money laundering.

Likewise, all members of the Organization must report any suspicious operation that is detected and/or observed in connection with the activities carried out in the company. Furthermore, the internal regulations for the prevention of money laundering must be complied with when applicable.

## 10. ENVIRONMENTAL PROTECTION

The Organization promotes the sustainable development of the entire manufacturing process, reducing the environmental impact of our activity as much as possible.

With the implementation of "Project Zero", the Organization commits to ensure compliance with the applicable environmental legislation and to carry out its activities minimizing the negative environmental impact that these may entail. The implementation of an integrated recycling system enables the company to ensure the preservation of existing natural resources.

## 11. WHISTLEBLOWER CHANNEL

In order to inform the Organization of any incidence of non-compliance, the company provides all interested parties with a Whistleblower Channel through the following link:

<https://rosagres.whistlelink.com/>

The complaints will be received and processed by the person in charge of the Organization's Internal Information System.

The Whistleblower Channel is confidential and allows whistleblowers to remain anonymous.