



SUPPLIER CODE OF CONDUCT

EXLAND EXCAVACIONES I TRANSPORTS, S.L.

Department of Corporate Social Responsibility, Safety, and Innovation

July 2026

English version

MANAGEMENT STATEMENT

To all our suppliers, partners, and contractors,

At EXLAND EXCAVACIONES I TRANSPORTS, S.L., our work in excavation and transport places us at the heart of essential infrastructure, community development, and the responsible use of natural resources. The way we operate, on our sites, on the road, and within our value chain, has a direct impact on safety, the environment, and the wellbeing of the communities we serve. These responsibilities do not rest with us alone: they extend to every partner who works with us.

This Supplier Code of Conduct sets out the standards we expect from all suppliers, subcontractors, and business partners. It reflects our commitment to safety, integrity, environmental stewardship, human rights, fair labor practices, and responsible business conduct. These principles are non-negotiable. They are central to how we build trust, protect people, reduce risks, and ensure long-term sustainable performance.

We would like to emphasize that these expectations are embedded at the highest level of our company. Responsible supply chain management is a core part of our governance framework and plays a key role in the decisions we make about long-term investment, partnerships, and growth. We choose to work only with suppliers who share our values and contribute positively to our sustainability journey.

We are committed to implementing these standards across our operations. We rely on our suppliers not just for products and services, but for expertise, innovation, and collaboration. Meeting the expectations in this Code requires active partnership, transparent communication, and a shared dedication to continuous improvement. Whether it is reducing emissions in transport, ensuring safe excavation practices, or improving labor conditions within our extended supply chain, progress depends on all of us working together.

We ask every supplier to read this Code carefully, integrate its requirements into their own operations, and communicate them to employees and subcontractors. Where challenges arise, we expect openness and collaboration, so we can resolve issues constructively and uphold the standards that define who we are.

Thank you for your partnership and your commitment to conducting business responsibly. Together, we can help build a safer, more ethical, and more sustainable future for the communities we serve.



Joan Hernando Guitart



Guillem Vilà Serra

1. PURPOSE AND SCOPE

This Supplier Code of Conduct (“the Code”) applies to all suppliers, subcontractors, consultants, service providers, and any third party acting on behalf of EXLAND EXCAVACIONES I TRANSPORTS, S.L.

It establishes requirements regarding:

- **Human and labor rights**
- **Health and safety**
- **Environmental protection**
- **Ethics and business integrity**
- **Compliance and monitoring mechanisms**

This Code is based on internationally recognized principles, including The United Nation Global Compact, EcoVadis, Spanish and EU legislation.

2. SUPPLIER REQUIREMENTS

2.1 Human Rights

The commitment to conducting ethical and sustainable operations is non-negotiable for our company with human rights and respect for people of any race, beliefs, or identity at the center of this commitment. We are doing our best to create an inclusive working culture to equalize opportunities, career growth, and self-worth.

To this extent, we have developed “Equality Plan between Women and Men” based on Law 17/2015, July 21, Article 59-60 of National Civil Protection System of Catalonia, and have adopted EcoVadis guidelines. Human rights are defined as the basic economic, social, cultural, political, and civil treatment standards to all people entitled. EXLAND EXCAVACIONES I TRANSPORTS, S.L. strictly tries to ensure choosing products and/or services which are supplied with respect to the employees and people which have been part of their provision. This includes communities affected by our operations and our suppliers.

Our principles for human rights are shown below:



This belief is supported by our commitment to a periodic assessment of our law compliance and to addressing any shortcomings, creating and improving supporting policies and procedures regarding human rights, and clear communication with our suppliers and partners about our standpoint of human rights. We undertake the responsibility to continuously improve and update our business operations to align them even further with human rights.

Protecting human rights and ensuring fair working conditions are fundamental expectations for all suppliers collaborating with EXLAND EXCAVACIONES I TRANSPORTS, S.L. suppliers must uphold ethical labor practices that safeguard the dignity, safety, and well-being of every worker, including subcontracted personnel. To meet these standards, suppliers are required to comply with the following principles:

- **Prohibit forced, bonded, or involuntary labor.**
- **Ensure employment is freely chosen, and workers may terminate their employment with reasonable notice.**
- **Prohibit child labor in accordance with ILO standards and Spanish law.**
- **Guarantee fair wages that meet or exceed legal or industry minimums.**
- **Provide working hours that comply with all applicable laws and regulations.**
- **Prevent discrimination based on gender, ethnicity, nationality, religion, disability, sexual orientation, union membership, or any other protected status.**
- **Respect workers' rights to freedom of association and collective bargaining.**

2.2 Health & Safety

Safety, both at work sites and at the office, is top priority for EXLAND EXCAVACIONES I TRANSPORTS, S.L. We believe that safety of our employees and suppliers is the foundation of every productive and efficient project. In modern business, we believe that risks and injury prevention is the ethical obligation of every project we undertake. To stick with our priority, a separate section from the Department of Corporate Social Responsibility, Safety and Innovation, under the title of Prevention Occupational Risks (in Catalan: *Prevenió de riscos laborals - PRL*) has been in charge of

continues evaluation and compliance with the Spanish health and safety standards such as Law 31/1995, of November 8, 1995, Royal Decree 486/1997, of April 14, Royal Decree 773/1997, of May 30, Royal Decree 1215/1997, of July 18, etc. which has led to obtaining ISO 45001:2018. Our PRL section constantly conducts and improves risk prevention measures for each project, assigning responsibilities, and complying or exceeding with health and safety requirements. In construction and transport activities, maintaining rigorous safety standards is essential to protect workers, subcontractors, and the surrounding community. Suppliers play a critical role in ensuring that daily operations are carried out responsibly, minimizing risks and preventing incidents that could impact both people and the environment. To uphold our expectations, suppliers working with EXLAND EXCAVACIONES I TRANSPORTS, S.L. must adhere to the following requirements:

- **Maintain a robust occupational health and safety management system.**
- **Ensure safe operation of vehicles, machinery, and equipment.**
- **Provide proper Personal Protective Equipment (PPE), training, and supervision for all employees and subcontractors.**
- **Immediately report any significant incidents, injuries, or near misses involving EXLAND EXCAVACIONES I TRANSPORTS, S.L. activities.**
- **Implement emergency preparedness and accident prevention plans.**



CERTIFICATION AUTHORITY ACCREDITED BY **ENAC**

2.3 Environmental protection



CERTIFICATION AUTHORITY ACCREDITED BY **ENAC**

Our standpoint towards responsible business conduct involves heavily environmental protection and preservation. We recognize our obligation towards conservation of natural resources, water, air, land and wildlife habitats. Apart from conducting GHG emissions assessments, EXLAND EXCAVACIONES I TRANSPORTS, S.L. has adopted rigorous environmental protection measures which have resulted in obtaining and maintaining ISO 14001:2015. This process is an ongoing process towards improvement in environmental management and reduction of potential adverse effects of our field of business.

In this regard, protecting the environment is a core expectation for all suppliers working with EXLAND EXCAVACIONES I TRANSPORTS, S.L. to ensure that construction, transport, and related activities are carried out responsibly, suppliers must demonstrate full compliance with applicable environmental laws and proactively manage the impacts of their operations. In this regard, suppliers shall:

- **Comply with Spanish and EU environmental regulations, including those related to waste management, emissions, water protection, noise, and chemical substances.**
- **Monitor and reduce environmental impacts, with particular attention to:**
 - **CO₂ emissions from vehicles and machinery**
 - **Waste generated at construction sites**
 - **Resource consumption (water, aggregates, fuels)**
- **Avoid illegal dumping or any improper handling, transport, or disposal of waste.**
- **Implement pollution prevention measures, ensuring proper storage, containment, and management of fuels and hazardous materials.**

2.4 Business integrity and ethics

Any illegal payments, providing anything of value, directly or indirectly, to or from any public entity are strictly forbidden at EXLAND EXCAVACIONES I TRANSPORTS, S.L. Our records and accounts are kept in reasonable detail, and all internal and external transactions are accurately registered in accounting records.

Upholding integrity and accountability is essential to maintaining trust across all business relationships with EXLAND EXCAVACIONES I TRANSPORTS, S.L. Suppliers are therefore expected to conduct their operations with the highest ethical standards and ensure that their employees, subcontractors, and representatives do the same. In line with these expectations, suppliers must:

- **Maintain zero tolerance for bribery, corruption, extortion, or fraud.**
- **Prohibit facilitation payments of any kind.**
- **Declare any conflicts of interest involving EXLAND EXCAVACIONES I TRANSPORTS, S.L. employees, subcontractors, or contract-related decisions.**
- **Protect confidential information and intellectual property, ensuring it is not misused or improperly disclosed.**
- **Comply with all applicable data protection laws, including the General Data Protection Regulation (GDPR).**

2.5 Supply chain and subcontractors

To ensure responsible business practices throughout the value chain, EXLAND EXCAVACIONES I TRANSPORTS, S.L. requires all suppliers to extend and uphold these standards across their own operations and subcontracting activities. Suppliers must maintain strong governance systems that promote transparency, accountability, and proactive risk management. Accordingly, suppliers must:

- **Cascade the requirements of the Code to all subcontractors and ensure their effective implementation.**
- **Conduct due diligence to identify, assess, and mitigate environmental, social, and governance (ESG) risks within their operations and supply chains.**
- **Maintain transparent and accurate documentation covering supply chain activities, materials, and compliance records.**
- **Inform EXLAND EXCAVACIONES I TRANSPORTS, S.L. immediately of any breach or potential breach of this Code or related obligations.**

2.6 Compliance with laws

Suppliers shall comply with all applicable legal and regulatory frameworks governing their operations. This includes, but is not limited to:

- **National and regional laws in Spain**
- **European Union regulations**
- **International labor and environmental conventions**

2.7 Implementing and monitoring

To ensure proper implementation and enforcement of the Code, EXLAND EXCAVACIONES I TRANSPORTS, S.L. will embed these requirements into its procurement and management processes. This includes integrating the Code into all tenders, contracts, and purchase orders so that suppliers clearly understand expectations from the outset. EXLAND EXCAVACIONES I TRANSPORTS, S.L. will also carry out audits, site visits, interviews, and document reviews to verify compliance and assess suppliers' sustainability performance on an ongoing basis.

When non-compliance is detected, EXLAND EXCAVACIONES I TRANSPORTS, S.L. may require corrective action plans with clear responsibilities and deadlines. In cases of serious, repeated, or unremedied violations, especially those involving legal breaches or risks to people or the environment, EXLAND EXCAVACIONES I TRANSPORTS, S.L. reserves the right to suspend or terminate the contractual relationship.

Suppliers are expected to support this process by maintaining transparency and providing full cooperation throughout monitoring activities.

Suppliers must:

- **Maintain accurate records demonstrating compliance with the Code.**
- **Cooperate fully with audits, assessments, and any required follow-up actions.**
- **Notify EXLAND EXCAVACIONES I TRANSPORTS, S.L. immediately of any major incidents, regulatory actions, or situations that may affect compliance.**