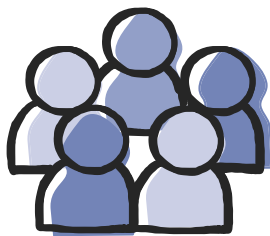


SUSTAINABILITY POLICY



Introduction

Roca Group is a global enterprise dedicated to the production and sale of solutions that cover all the needs of the bathroom space with the aim of improving people's quality of life.

Roca Group's corporate project, faithful to the entrepreneurial spirit of the family business, is characterised by a long-term strategy based on growth. The group ensures it can develop sustainably by achieving the necessary profitability to remain an independent company capable of investing continuously with an eye on the future.

The group's Mission and Vision establish an approach based on creating shared value with the aim of producing a threefold positive impact in the areas of People, Planet and Prosperity.

Our commitment to the promotion of sustainable development is spread throughout our organisation. It finds itself on a strategic level, as well as embedded within specific actions and initiatives that ensure our daily tasks contribute to the improvement of our impact in a tangible way. We aspire to achieve continuous improvement across our organisation through ongoing learning and development.

To that end, the clauses, targets, and content set forth in this policy shall enable all individuals, stakeholders, and collaborators working with Roca Group to be aligned with our goal of achieving a sustainable development together.

Purpose & Scope

This policy establishes the general principles that shall govern Roca Group's sustainable development strategy, ensuring that all its corporate activities and businesses are carried out by promoting the creation of shared value in a sustainable manner.

Through this Sustainability Policy, Roca Group defines the commitments it assumes with stakeholders related to its business activities and institutional reality, promoting the integration of environmental, social, and corporate governance responsibilities into its business model, so that all its activities are conducted in a respectful manner towards people, the environment, and the community at large.

As a signatory member of the United Nations Global Compact, Roca Group adheres to its 10 principles related to human rights, labor standards, the environment, and the fight against corruption.

Likewise, Roca Group's commitment is reflected in its contribution to achieving the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda.

This policy is designed to provide a comprehensive outlook on the performance indicators, commitments, and objectives that ingrain sustainability into the global operational scope of Roca Group, particularly in relation to the following key topics:

- Labour & Human Rights
- Environment
- Business Ethics
- Sustainable Procurement

This policy applies to all of Roca Group's locations and to all companies operating on any Roca Group premises.

In addition, this policy also applies to all employees including part-time employees, interns/trainees, contractors and imported labour, office workers, remote workers, production personnel, seasonal labour and anyone who is working on Roca Group's premises or is representing Roca Group to its stakeholders.

The content of this policy shall apply as the "minimum" criteria to be fulfilled in the understanding that the legal provisions and regulations applicable to the relevant parties shall prevail over this document.

General Principles

These principles form the bedrock of Roca Group's commitment to sustainable growth and responsible business practices.

Long-term Shared Value Creation

Long-term value creation encompasses not only the economic and financial aspects of Roca Group's operations, but also the establishment of robust non-financial management systems aimed at ensuring the company's environmental, social, and governance sustainability. Both financial and non-financial risks are assessed and overseen for identifying potential challenges and opportunities that could impact our sustainable growth.

Integrity, Responsibility and Compliance

Roca Group operates on a foundation of core principles that steer our actions and decisions. Upholding Integrity and Responsibility, the company ensures ethical behavior and compliance with current norms and legislations in any and all jurisdictions in which it operates. Roca Group recognises its duty to take a leading role in promoting ethical practices within the global business community, particularly in cases where adequate legal frameworks may be lacking.

Transparency, Collaboration and Reporting

Promoting Transparency and Collaboration between Roca Group and its stakeholders, is of paramount importance to cultivate strong relationships based on trust and constructive dialogue. Roca Group engages in fostering open communication on its progress and reporting on its economic, environmental, and social performance indicators, aligned with internationally recognised sustainability reporting standards.

Roles & Responsibilities

- **Board of Directors:** is responsible for approving the Sustainability Policy, ensuring its compliance and overseeing the evolution of the annual action plans.
- **Executive Committee:** validates and reports to the Board of Directors the topics addressed concerning ESG (Environmental, Social, and Governance) matters, including the annual action plan proposed by the Sustainability Committee.
- **Sustainability Committee:** proposes and monitors the sustainability strategy and ensures the implementation of the annual action plan, addresses relevant topics periodically, and reports to the Executive Committee through the Sustainability Director.
- **Sustainability Department:** prepares the strategic plan to be validated by the Sustainability Committee, leads and supervises its implementation. Additionally, it is responsible for overseeing the formulation of targets and objectives to ensure their relevance and for monitoring key performance indicators.
- **Directors of the Group's subsidiaries, corporate departments and competence centers:** ensure compliance with the annual plan and monitoring of the policy within their geographical and/or operational scope of responsibility.

Roca Group's Sustainability Director is responsible for reviewing, optimising and facilitating the implementation of the policy, ensuring that it is effectively communicated to all stakeholders and that it remains available for future reference.

Roca Group's Employees are expected to read and comply with the contents of this policy and be conscious of these matters in their daily activities. If any employee finds any part of the policy unclear, it is their responsibility to discuss it with the Roca Group Sustainability Director.

Sustainability Targets

The Sustainability Targets of Roca Group are described in the 'Roca Group Sustainability Targets' document. The targets outlined in this document are set on a project-by-project basis, grouped according to the different areas of focus across our business operations.

All targets are reviewed and/or updated at least yearly, based on strategic changes or updates to priorities. Each target is approved by the Sustainability Committee.

PEOPLE

Roca Group is dedicated to upholding the highest standards in labour practices and fostering a work environment that promotes the well-being, rights, and development of our employees and communities.

The Group recognises the importance of various aspects of labour and human rights, having established a comprehensive policy that encompasses the following key areas: Occupational Health & Safety, Working Conditions & Social Dialogue, Career Management & Training, Child Labour, Forced Labour & Human Trafficking, Diversity, Equity & Inclusion, and the protection of human rights for external stakeholders.

This policy reflects our commitment to creating a safe, inclusive, and respectful workplace, where employees can thrive and contribute to our collective sustainable development. It outlines Roca Group's proactive approach to maintaining said high standards, as well as the dedication to addressing risk and challenges related to human rights within our operations. Therefore, this policy serves as a framework to guide our decision-making process and outlines the measures and responsibilities in place that ensure compliance with applicable laws, regulations, and international standards. It also serves as a basis for continuous improvement as Roca Group actively seeks to enhance labour practices in collaboration with employees, stakeholders, and partners.

1. Labour & Human Rights

1.1 Occupational Health and Safety

Roca Group is deeply committed to ensuring the health, safety and well-being of its employees, within a stable and secure working environment, through adherence to relevant legislation across all its business facilities.

Prevention is integrated into all activities at all hierarchical levels to ensure effective protection against occupational hazards and the company ensures the correct application of occupational health and safety in accordance with the legislation that is applicable to each country.

We continue to strive to provide all of our employees and subcontractors who work on company premises to receive appropriate training and information to raise awareness on risk recognition and preventative measures for their respective roles and responsibilities.

While emphasis is placed on activities with a relative higher potential of impact on the health and safety of workers, primarily encompassing the professional categories of technicians, qualified personnel, and

operators, the potential health and safety risks of administrative positions are not overlooked nor disregarded. The provision of adequate water, sanitation, and hygiene facilities in Roca Group sites is not only an ethical responsibility, but necessary in Roca Group's commitment to uphold a workers health and social wellbeing.

To uphold this commitment, Roca Group maintains a proactive approach by regularly updating occupational safety measures. These updates encompass various aspects, including but not limited to actions such as the following:

- Roca Group demonstrates responsible risk management by proactively identifying and addressing existing and potential risks through our Occupational Risk Prevention Plan or Program. Our rigorous approach involves a comprehensive evaluation of hazards to the health and safety of our workforce, conducted in accordance with the Risk Analysis and Control Procedure. This evaluation takes into account factors such as the nature of the activities undertaken, the characteristics of the jobs involved, the personnel performing the tasks, the equipment used, and the presence of any hazardous substances or preparations. By conducting these analyses, we strive for continuous improvement in the conditions pertaining to health and safety in the workplace.
- To ensure ongoing growth, Roca Group follows a well-structured, programmed, systematic, and periodic process of evaluation and analysis of incidents and the overall work environment. This diligent approach allows us to identify areas that require attention and implement necessary measures to mitigate risks effectively.
- Our regulations outline how employees should make responsible use of the equipment assigned to them for the discharge of their professional duties, especially in the case of high-risk activities as defined in the specific regulations established for each workplace. Moreover, employees are required to disseminate their knowledge of safety matters among their colleagues and subordinates, to maintain compliance with safety practices. Mandatory corporate regulations are in place as well, regarding the use of appropriate industrial apparel to be used in factories (trousers, polo shirts, jackets, etc) as well as on the use of Personal Protective Equipment (PPE), such as hard hats, goggles, filter masks, gloves, safety shoes or earplugs. Protective clothing must be followed at all times.

1.2 Working Conditions & Social Dialogue

Good working conditions, labour relations, and effective social dialogue are the central axis of the proper functioning of Roca Group.

Roca Group understands that through collective bargaining, fair working conditions and adequate management of possible labour conflict, the efficiency of all Group companies is improved. Collective bargaining and social dialogue are therefore an important part of Roca Group's activities.

Proof of this is in the existence of a European Works Council made up of members from different EU countries, as well as an Information and Communication forum.

Beyond this, Roca Group takes further steps to improve productivity and working conditions, engaging with employees at all levels, through actions including but not limited to the following:

- Roca Group promotes work-life balance, particularly supporting employees in their parenting roles, not only by imposing compliance with current legislation, but also striving to go beyond it to achieve the purpose of these regulations. The companies that make up Roca Group promote this principle and adopt different reconciliation measures depending on local legislation and culture of each country in which they operate. Among the measures for this purpose, the group has implemented a flexible remuneration plan, highlighting childcare tickets with tax exemption for fees dedicated to childcare services for children aged 0 to 3 years.
- The Group pays special attention to transmitting relevant information regarding the reconciliation of personal and family life to workers, informing them of their rights, among which the possibilities of flexible hours within the workday.
- Additionally, the right to digital disconnection guarantees respect for the rest time of employees without the working day being exceeded due to the use of electronic means made available to the worker by the company. Being an eminently industrial corporation, most of Roca Group's work is carried out in production plants, where employees do not have access to professional digital devices outside of working hours and are governed by a clocking system at the beginning and end of the day.

1.3 Career Management & Training

Roca Group is committed to fostering the professional growth and talent of its employees. At Roca Group, we believe it is essential to promote internally, as the best way to boost the growth of employees and the company, advocating for the development of long-term professional careers within the organisation, and valuing employees' commitment.

Therefore, the development of talent is a strong priority that is articulated through training programs and through a work organisation system that makes it possible to achieve a work environment of the highest quality. These training programs are implemented through the Roca Group Corporate University (RGCU), which aims to respond to the needs of the teams through specialised programs and projects. To do this, the Human Resources departments of each company in the Group identify which courses are necessary for each group of employees and training offers are designed based on that.

The areas in which RGCU works include technical training, personal skills development, as well as other cross-cutting areas such as occupational health and safety, languages, and diversity.

In tandem to the RGCU programs, the Human Resources department leads a performance management program by competencies for the management team. These initiatives are common to the entire organisation and contribute to the personal and professional development of the group's workers by disseminating tools to improve skills and management capacity.

1.4 Child, Forced Labour, and Human Trafficking

Roca Group respects, defends, and supports the human and labour rights recognised by international legislation and the local legislation of the countries in which it conducts its business.

In particular, Roca Group expressly rejects child labour and forced or unfree labour. As a signatory member of the UN Global Compact, Roca Group is dedicated to upholding and striving towards Principles 4 and 5 of social responsibility, those being the elimination of all forms of forced and compulsory labour and the effective abolition of child labour, respectively.

As part of Roca Group's commitment to combating these grave human rights abuses, the company conducts regular risk assessments to identify potential risks and vulnerabilities within our operations.

Furthermore, Roca Group has established a robust whistleblowing procedure that encourages all employees, suppliers, and stakeholders to report any concerns or suspicions related to child labour, forced labour, or modern slavery.

We are dedicated to ensuring a safe and confidential reporting mechanism that protects whistle-blowers from any form of retaliation.

These commitments are further upheld and guided by Roca Group's Code of Ethics, which highlights that all human rights criteria are respected within the company, with specific avoidance of any form of child and forced labour and fosters a culture of transparency, accountability, and ethical conduct.

1.5 Diversity, Equity, and Inclusion

Roca Group is deeply committed to fostering a corporate culture that upholds human rights, respects individual dignity, and embraces diversity, equity, and inclusivity.

Our Code of Ethics and Corporate Regulations explicitly mandate the creation of a workplace free from harassment, intimidation, offensive conduct, and any actions that undermine the dignity of individuals.

Roca Groups works continuously to make advancements based on the Ten Principle of the UN Global Compact, particularly in dedication to the elimination of discrimination in respect of employment and occupation (Principle 6) in connection with the 5th Sustainable Development Goal (SDG), Gender Equality. In this respect the Group has three main goals that it will continue to pursue until achieving Principle 6:

- Diversity in relationships and partnership are what bring Roca Group colleagues and customers together, in embracing different ways of thinking and fostering an environment of various perspectives and opinions. The company is therefore committed to ensuring diversity at all levels among its activities, as each person brings a unique richness to Roca Group that forms our company culture.
- Equality is an essential pillar for professional progress, therefore the Group demands all employees have the same rights regardless of race, gender, religion, opinion or any other personal or social condition or circumstance. Creating a truly

equitable space in the company is what enables and will continue to enable Roca Group to attract and retain the best talent.

- Inclusivity in the workplace that respects any and all particularities of employees, fosters a sense of belonging, and leads to employees feeling valued as a part of a healthy community is in turn conducive to greater creativity, innovation, productivity and overall wellbeing. Roca Group seeks to ensure all employees feel welcome, respected and valued as team members, while accommodating, supporting, and appreciating each employee and their contribution in the way that is best to the individual. Each employee is encouraged and empowered to share their knowledge and continuously contribute to the success of their professional development.

Roca Group details these goals and commitments in the company's Diversity, Equity, and Inclusion Policy, as well as developing them into actions and objectives, that formulate guidelines to govern both the behaviour of the employees and the process that define the ways of working within the Group.

To ensure a supportive environment that embraces diversity and equal opportunities, Roca Group firmly adheres to the principles of merit, where no employee or candidate is discriminated against based on race, gender, religion, age, disability, ethnicity, colour, sexual orientation, nationality, marital status, political affiliation, medical status or any other personal or social characteristics during promotion and recruitment processes.

Internally, Roca Group prioritises training on diversity, discrimination, and harassment issues for our employees. Through programs such as the RGCU's Harassment in the Workplace training and Ethics Code training, employees become well-equipped to handle, address, and mitigate these critical matters.

Roca Group follows Equality Plans in compliance with current legislations. These plans address the existing gender imbalance within the company, which is primarily attributed to its industrial nature. Roca Group actively works to bridge this gap and remains committed to the promotion of gender equality.

Roca Group remains steadfast in our commitment to fostering an inclusive, respectful, and equitable work environment, valuing the contributions of every individual regardless of their personal characteristics or social circumstances. Through these initiatives and ongoing efforts, Roca Group will always strive to create a workplace that celebrates diversity and provides equal opportunities for all.

PLANET

With Roca Group having set a Group-wide ambition and commitment aligned with the Science Based Targets Initiative (SBTi) to achieve carbon neutrality in Roca Group's direct emissions by 2045, Roca Group has undertaken many efforts to achieve this goal.

We seek to venture beyond compliance to legislative requirements and the minimum environmental protection efforts. We have and will continue to assume responsibility of the environmental impacts of our products and production processes, striving to minimise impact and to pursue innovation and sustainable development to bring positive change wherever possible.

On a broader scale, we aim to offer products and services at the highest quality in the most sustainable and economic way across our different operational geographies and facilities.

Over the years, Roca Group has been implementing Environmental Management Systems at its various facilities and will continue to do so to ensure that the necessary resources are available to dedicate to the equipment upgrades, protection of biodiversity and prevention of impacts on the surrounding areas of operation.

2. Environment

2.1 Energy and Greenhouse Gas Emissions

As demonstrated through our formal Science Based Targets Initiative (SBTi) commitment and targets towards carbon neutrality on our direct emissions, Roca Group works to continuously reduce overall energy and GHG emissions. We continuously strive for tangible and data-driven improvements throughout our operations and ways of working.

We aim to continuously measure our emissions in Scopes 1, 2 and 3 while always striving to achieve more insights and precise measurements year-on-year. This allows us to obtain a concrete understanding of the emissions that come from our own operations and production and, importantly, from our supply chain and from the usage of our products throughout their lifecycle.

Our aim is to understand how best to engage all relevant stakeholders to, collaboratively, determine the necessary steps to set and achieve our reduction targets. Our list of specific targets and objectives can be found within the 'Roca Group Sustainability Targets' document.

Concretely, we continuously strive to use and increase our usage of renewable sources for our electricity mix where possible across our locations. We aim to continuously carry out energy audits to inspect and verify our energy usage levels and set action plans to determine what steps can be taken to boost efficiency in our energy usage.

At Roca Group, we aim to ensure that our equipment and processes are up to the highest standards of quality and functioning.

2.2 Water Usage and Consumption

The promotion of circular water use and the reduction of water consumption throughout our processes and operations is an ongoing priority for our company.

With fresh water being a vital and dwindling resource across the globe, Roca Group recognises the necessity and importance of implementing concrete measures to address this and minimise impact across our entire sphere of influence.

Throughout applicable factory locations found in areas with high levels of water scarcity and water stress risk, we carry out integrated water cycle audits.

Water stress assessments have also been conducted identifying areas that we operate in that are under high water stress, thus adapting our operations and measures surrounding water use and consumption to the water availability in the respective areas, so as to not worsen impact on the already scarce resource.

We also ensure that our wastewater is dealt with in legal compliance with the applicable legislation at the operations location.

2.3 Biodiversity

Roca Group operates across multiple locations situated in different geographies and ecosystems. In each location, we take the necessary measures to protect local water supplies, air quality and the wildlife.

Measures include the treatment of wastewater to prevent the pollution of water bodies, the recirculation of water to reduce fresh water consumption, control and reduction of noise levels, as well as control and reduction of dust particles and pollution in the air, with the aim of ensuring a safe and thriving biodiversity in all communities within which we operate.

2.4 Air, Noise, and Particle Pollution

Roca Group strives to implement various actions to eliminate the emission of air, noise, and particle pollution as it relates to the safety and wellbeing of people in and around all its operational locations.

We carry out regular checks on noise and light pollution to ensure that all of our Group's locations comply with the applicable local regulations.

In addition, we ensure that low-noise and optimised equipment is used alongside insulating covers where possible.

To comply with local regulations and limits on air, noise and particle pollution, Roca Group commits to carrying out relevant tests to check and control levels of potentially hazardous substances.

2.5 Materials, Chemicals and Waste

Aligned with our commitment to the sustainable usage of resources and raw materials, Roca Group puts much effort into ensuring that our production processes and products are optimised to minimise the generation of waste across production steps and types of waste.

Roca Group commits to utilise formalised waste management procedures related to labeling, proper disposal and treatment of waste.

We aim to recover and reuse as much waste produced from manufacturing processes as possible to be reused in production processes. Most of the waste produced from our ceramic manufacturing processes are recovered and reused in the production process itself as raw materials, or they are used in the production processes of third parties of related sectors such as cement companies.

For our wood usage, we have achieved the FSC® chain of custody certificate, guaranteeing its sustainable origin from protected and responsibly cared for forests.

Any waste that cannot be recovered, reused, or recycled is disposed of according to European or any other country specific regulations. In general, Roca Group will work towards increasing the use of recycled ingredients in our raw material usage. We commit to continuously utilise our created waste management typology and work with waste management partners to treat and dispose of our waste.

2.6 Environmental Impacts from use of products & their end of life

Given the broad assortment of our offering at Roca Group, we have multiple products in which we strive to apply sustainable principles and practices achieving those environmental certificates that are required and applicable.

We aim to consistently issue Environmental Product Declarations for different product categories, based on a Life Cycle Analysis (LCA) of those products. Upholding this activity provides us with valuable insights into the footprint of specific products and helps inform product optimisations, as well as reduction of energy usage, water usage and associated GHG emissions. We also commit to issue EPDs for specific SKUs whenever it is required.

2.7 Customer Health and Safety

The health and safety of our customers as it relates to the usage of our products is paramount to Roca Group.

Every brand within the Group adheres to strict quality standards for all products, encompassing the raw materials and components purchased, internal production processes and the design and functioning of products.

Roca Group ensures that all its products meet the applicable industry standards. Furthermore, we are committed to enhancing the quality and functionality of our products through design for circularity, responsible sourcing of raw material and components, and sustainable production processes.

2.8 Promotion of Sustainable Consumption

Roca Group takes all necessary measures and steps to go beyond industry standard expectations in the sourcing and consumption of raw materials used in our production processes.

Furthermore, we aim to implement circular design principles where possible. We extend this approach to partners, consumers and community by utilising our marketing influence to promote sustainable practices through advertising and corporate communication channels, as well as providing products that are designed to use less water, have energy saving features integrated and be easily repairable.

Roca Group strives to provide the consumer with a variety of sustainable choices when evaluating which Roca Group products to purchase.

PROSPERITY

Since its foundation, fair, equitable and ethical conduct has been of utmost importance for Roca Group. How we conduct our business and interact with our many stakeholders is a reflection of who we are as a company and a member of society.

Roca Group believes that proper ethical conduct is only achievable if all of our employees, partners and suppliers are aligned and work together in unison to abide by our internal processes. The Group recognises the importance of Business Ethics, having established a comprehensive policy that encompasses the following key areas: Corruption & Bribery, Conflict of Interest, Anti-competitive Practices & Fraud, and Information Security and Data Protection.

This policy reflects our commitment to creating a business environment that upholds the highest standards of ethics and integrity, where employees can thrive and contribute to our collective sustainable development. It outlines Roca Group's proactive approach to maintaining these standards and demonstrates our dedication to addressing risks and challenges related to business ethics within our operations.

Therefore, the policy serves as a framework to guide our decision-making process and outlines the measures and responsibilities in place to ensure compliance with applicable laws, regulations, and international standards. It also serves as a basis for continuous improvement as Roca Group actively seeks to enhance business ethics practices in collaboration with employees, stakeholders, and partners.

3. Business Ethics

3.1 Corruption, Bribery, & Money Laundering

Roca Group is firmly committed to a zero-tolerance stance against corruption and bribery in any form. We strongly condemn these practices and strictly prohibit any involvement or facilitation of corrupt activities.

For the purpose of clarity, corruption is defined as the abuse and misuse of established power by individuals within the organisation, who possess decision-making authority, in order to obtain personal gain or benefit. Bribery refers to offering a reward, promise, or any form of compensation to a third party in a private commercial transaction to gain commercial, contractual, regulatory, or personal advantages.

To address these critical issues, Roca Group has implemented comprehensive anti-corruption and anti-bribery policies through the Roca Group Corporate Regulations.

These policies act in conjunction with our Code of Ethics and serve as a global standard of reference.

The Corporate Regulations provide specific guidelines for various departments within Roca Group, including Commercial, Human Resources, Administration, Finance, and Purchasing, with a particular emphasis on anti-corruption and bribery concerns. In line of compliance with the Code of Ethics, employees are encouraged to report any instances of malpractice and/or misconduct that may come through the established whistleblowing channel.

Within the framework of the Corporate Regulations, it is strictly prohibited to offer, promise, or authorise payments, directly or indirectly, in the form of money or any other item of value, to third parties with the intention of gaining an improper advantage.

Additionally, it is forbidden to bribe officials by making payments or offering something of value, with the aim of influencing their decisions or actions for personal gain. This prohibition extends to any payments made indirectly through agents or intermediaries, such as consultants acting on behalf of the company, to conceal illicit activities.

The Corporate Regulations explicitly forbid making payments to facilitate or expedite formalities, including providing money or other valuable items to ensure preferential treatment in processes or actions involving legal, public administration, or official bodies. In case of any violation of these rules, employees must reject and report such incidents to the Ethics Committee.

To ensure understanding of these Corporate Regulations and the parallel Code of Ethics, Roca Group prioritises the education of its employees and conducts regular business ethics awareness trainings, provided by the Roca Group Corporate University. This ensures that our employees are equipped with the knowledge and understanding necessary to uphold our ethical standards.

3.2 Conflict of interest

Conflict of interest refers to a situation where an individual or entity has competing interests or loyalties that may compromise their objectivity, decision-making, or ability to act in the best interest of another party.

At Roca Group, we recognise that conflicts of interest can compromise the ethical principles we set out to uphold and can erode trust in our organisation. Therefore, the Roca Group Code of Ethics contains strict guidelines to ensure all employees act in the best interest of Roca Group and its stakeholders.

Specifically, the Code of Ethics differentiates between two types of potential conflicts of interest: Conflict of Interest within Roca Group and Conflict of Interest regarding Suppliers and Customers.

- Conflict of Interest within Roca Group is deemed to exist in situations where the personal interest of an employee of the Group, directly or indirectly, conflict with the interest of any of Roca Group's companies and, therefore, affects objective and ethical decision making. Situations where an employee may have a personal interest exist where the situation directly or indirectly involves a family member, a close relative, or a person related to the employee.
- Conflict of Interest regarding Suppliers and Customers is deemed to exist when there is a relationship between a supplier and/or a customer and an employee of Roca Group, in which the employee or persons related to them, either directly, indirectly or acting systematically in concert with other persons, hold decision-making control on the supplier or customer and/or are in an administrative/managerial position in the supplier's or customer's organisational chart. Additionally, cases in which an employee of Roca Group or persons related to Roca Group receive payments or fees, for any reason, from a supplier or customer of the Group are considered a conflict of interest under this definition as well.

Situations where employees can be impacted by personal interest and situations where financial ties and family relationships with suppliers and/or customers may lead to a loss of independence and objectivity in decision-making, should be avoided. Where or when this is not possible, Roca Group has measures in place such that the relevant case of conflict of interest can be reported to the attention of the Ethics Commission.

As a measure to avoid the potential situations of conflict of interest, the stance of the Group on the receiving of gifts and engaging in sensitive business transactions is clearly communicated through the Corporate Regulations.

Here it is stated that it is a policy of Roca Group that employees do not request or accept, directly or indirectly, any gifts, gratuities, favours, considerations, or compensations, in cash or in kind, whatever their nature, which may influence their decision-making related to the discharge of their professional duties.

Where presents, gifts, invitations, or gratuities have been given or received in situations that might be interpreted by an objective observer as made with the intention of influencing the impartiality of the receiver in view of their frequency, characteristics, or attendant circumstances, they must be rejected and reported to the Ethics Committee.

Likewise, the policy further states, employees of Roca Group shall not offer or grant, directly or indirectly, any gifts, gratuities, favours or considerations to any authorities or civil servants.

3.3 Anti-Competitive Practices & Fraud

Roca Group expressly prohibits entering into agreements and undertaking commitments with competitors or counterparties that result in any anti-competitive behaviour, including, but not limited to, price fixing or allocation of customers, suppliers, or markets. The Group also prohibits any fraudulent activities, including misrepresentation of information, falsification of records, embezzlement, or any form of dishonest practices that aims to deceive stakeholders.

These commitments are formalised and communicated in Roca Group's Code of Ethics, through which guidelines on how to interact with third parties and how to interact with competitors to avoid any type of anti-competitive or fraudulent behaviour are provided. This outlines that Roca Group's employees must always maintain a strictly professional relationship with stakeholders and professional secrecy.

For Roca Group, any non-public data or information concerning customers, suppliers, the Group and/or its employees, to which they may gain access because of their professional activity, is deemed "reserved and confidential information" and is subject to professional secrecy.

In addition, the Group exercises specific controls over transactions that are complex or of an unusual nature or amount, or that have no apparent economic or lawful purpose or that present indications of simulation or fraud.

3.4 Information Security and Data Protection

Roca Group places the utmost value on the responsible and secure management of our information and data. This means emphasising the protection of information and information systems from any breaches, illegal and unauthorised use, disclosure, modification, or destruction.

While securing the information systems and data in use, Roca Group is also taking the necessary measures and precautions to ensure confidentiality, integrity, and seamless availability.

The Group's Code of Ethics, firstly, asserts the respect for its employees right to privacy, in particular with regards to personal, medical, and financial data. The Group undertakes not to disclose employees' personal data to third parties without the consent of the interested parties, unless disclosure is a legal obligation or is required in accordance with any court or official order.

Employees' personal data shall not under any circumstances be processed except for legal or contractual purposes. This action further extends to external stakeholders, for which Roca Group has implemented measures to protect third party data from authorised access or disclosure.

Roca Group also recognises the importance promoting a culture of awareness and prevention among its employees. As part of this commitment, the Roca Group's Corporate University provides training programs that aim to educate employees on the prevention of information security breaches, with a specific focus on Anti-Phishing. The training program offered by the RGCU equips employees with the knowledge and skills to identify and mitigate phishing attempts effectively. It covers topics such as recognising phishing emails, understanding common phishing techniques, and adopting best practices for online security.

In addition to the trainings and preventative measures in place, Roca Group's incident response procedure effectively and efficiently manages such incidents in the event of a breach of confidential information. This procedure outlines the steps to be followed by employees and relevant stakeholders to address and mitigate the impact of information security breaches.

Clear guidelines are provided on how and whom to report any suspected or confirmed breaches of confidential information. Employees are encouraged to report incidents promptly to the designated authority or the information security team.

SUSTAINABLE PROCUREMENT

4. Responsible Purchasing at Roca Group

Focusing on the design, manufacture, and commercialisation of high-quality bathroom products, Roca Group aims to ensure only the highest of standards of production within and throughout its facilities and plants. Going beyond this, it is vital for Roca Group to promote not only the safety of the consumer, our production, and development processes but also conduct these processes in the most environmentally, socially, and ethically responsible manner possible. Roca Group recognises that this ambition goes beyond simply our own internal processes and actions and extends deeply into our supply and value chain.

Roca Group is privileged to exist within, and contribute to, a rich and diverse value chain. In this regard, we work to engage our suppliers and agree on the clauses set out in this policy, as well as in supporting documentation such as Roca Group's Responsible Purchasing Codes of Conduct for Suppliers. Roca Group requires its suppliers to follow the environmental, social, and ethical standards contained in these documents, in order to maintain a strong and sustainable business relationship and work together to minimise negative impact on the environment and society, while promoting a positive sustainable development through our business practices.

4.1 Approach to Sustainable Procurement

As suppliers form a key part of Roca Group's value chain and are regarded as important business partners defined by relationships of collaboration and mutual improvement, we take great care in selecting reliable partners for materials, components and products that meet our high standard of sustainability and quality.

We take continuous steps to improve our engagement of suppliers in terms of sustainability efforts, implement actions to help promote supplier compliance, spread awareness on sustainability, build capacity and evaluate progress and performance.

To formally state and communicate our environmental, social, and ethical compliance standards, we have implemented the Roca Group Responsible Purchasing Code of Conduct for Suppliers, which suppliers are expected to read and sign and is mandatory for new suppliers to subscribe to as a sine qua non condition to engage on a business relationship with Roca Group. The clauses and information of the Supplier Code of Conduct are aligned with, included in, and reinforced by this policy.

We carry out periodic supplier evaluations according to the Roca Group Procurement Rules, which plan the evaluation of strategic suppliers on a yearly basis and the rest of suppliers on a maximum of 3-year basis.

We also carry out on-site audits of relevant product and component suppliers that considers social and environmental elements.

We classify the audited suppliers into categories from A to E. Roca Group then works with suppliers to create a joint action plan to help improve their rating and performance.

Suppliers ranked as a 'D rating' will have another audit conducted within a 6-month period to check in on improvement and suppliers with an 'E rating' are considered for removal from Roca Group's supplier base.

We aim to continuously hold both ourselves and our suppliers to a high degree of quality, accountability, transparency, and impact through our actions. We strive to improve our own sustainable procurement practices on a regular basis and help engage and build the capacity of our suppliers and business partners.

4.2 Supplier Environmental Responsibility Policy Principles

The growing pressure on our planet's finite natural resources and the increasing challenges posed by climate change cause it to be necessary to continuously work towards sustainable development, improvement, and innovation in our operations.

With Roca Group operating internationally across many different types of geographies and environments, its potential to collaborate with its wide range of business partners and suppliers is extremely important in maximising the positive impact it can have.

Environmentally conscious and sustainable sourcing and procurement practices lie at the centre of achieving this ambition. For precisely this reasoning, we will ensure that our values and motivations are shared, integrated, and practiced by the suppliers and business partners that we choose to work with. Below we will elaborate on specific environmental topics important to Roca Group and our related expectations for our suppliers and business partners:

Energy and Greenhouse Gases (GHG)

In line with our SBTi aligned commitment to achieve carbon neutrality of our direct emissions by 2045, we have various internal actions to reduce energy consumption and Greenhouse Gas Emissions (GHG).

An additional goal within our commitment is to engage our whole supply chain to minimize Roca Group's scope 3 emissions, which make up the largest part of the company's emissions portfolio. In that sense a Supply Chain Decarbonization Director has been appointed to pursue this goal. With this stated, it is vital that Roca Group suppliers:

- Commit to striving towards implementing and promoting energy saving practices and reducing energy consumption through process and service efficiency improvements, as well as equipment and material upgrades to use more sustainable alternatives where possible.
- Strive to regularly record and analyse relevant data concerning its energy consumption and GHG emissions. Roca Group may use this data in Life Cycle Assessments or Carbon Footprinting of Roca Group products to gain a better understanding of the environmental impact of our finished products and communicate those with transparency to our customers.

Water, Polluting Emissions, and Noise

Roca Group has been actively engaged in actions to minimise our water consumption, focusing specifically on methods to optimise circularity within production processes.

Alongside this, our production processes require a large variety of raw materials used in different parts of the production process and come from different sources and suppliers.

We monitor our raw material consumption on a monthly basis and are conscious in where and exactly what we are sourcing in terms of quality and sustainability practices of our suppliers for these materials.

We practice and aim to continuously implement measures that reduce and minimise the creation of wastewater, air pollution and particulate emissions and any potential noise produced from our operations. With this stated, it is vital that Roca Group Suppliers:

- Commit to the prevention of the contamination of surface, underground and/or marine waters.
- Reduce water consumption through the conscious measurement and usage during production processes, continuously implementing water

saving measures through technological and process optimisations.

- Aim to reduce the generation of polluting emissions of air and particulate matter that exceed the limit of current legislation applicable in the relevant geography of operation of the supplier.
- Aim to reduce the generation of noise pollution and not exceed the limit values established by legislation applicable in the relevant geography of operation of the supplier.

Hazardous and Non-Hazardous Waste and Managing Chemical Substances

In line with our ambition to promote sustainable resource use in our own operations and those of our suppliers, we dedicate special effort in the optimisation and minimisation of waste generation processes.

We promote the reuse of waste either through our own plants or through third party business partners and collaborators. Due to the nature of vitreous china manufacturing waste, much waste can be recovered and reused in the production process itself as raw materials or in the production of other materials by third party business partners such as cement companies.

We aim to improve the efficiency of these processes and engage our suppliers and partners to further increase our waste recovery and reuse efforts and minimise overall waste. With this stated, it is vital that Roca Group Suppliers:

- Establish programmes and/or measures to reduce the generation of waste. Waste measures should be documented as formal procedural documents and should be implemented to all relevant operations and maintained regularly. Waste must be properly stored without mixing with other waste or hazardous substances. All waste must be transported, treated, and disposed of in accordance with the law.
- The supplier agrees not to use or store legally prohibited chemical substances. Hazardous substances must be handled strictly according to all relevant legislation and regulation and must be properly stored to avoid potential adverse environmental impact. The supplier must carry out and keep an up-to-date inventory of chemical products used in its processes.

Environmental Emergencies

Roca Group strongly advocates for a risk-based approach both in terms of the health and safety of employees and in terms of environmental hazards and risks, for this reason we believe having formal procedures in place that concretely establish how to approach environmental emergencies are vital for our own internal operations and facilities and those of our suppliers. With this stated, it is vital that Roca Group Suppliers:

- Have a specific formalised procedure in place that covers the identification and evaluation for potential kinds of relevant environmental emergencies based on the type of operations of the supplier and the operational locations in which it is active.
- Have and implement a plan for the step-by-step preparedness and reaction to any environmental emergencies that may occur. The provided plan and related rules must be displayed clearly for employees to see in areas where relevant emergencies may occur.

Supplier Environmental and Quality Management System

Roca Group firmly believes in the establishment of a formal and coherent environmental management system. This is set in motion with concrete procedures, policies and the achievement of standards and certifications at our facilities such as ISO9001 and ISO14001. We believe that suppliers should hold similar ambitions in these regards to strive towards establishing and maintaining a formalised management system. With this stated, it is vital that Roca Group Suppliers:

- As part of Roca Group's supplier evaluation process, we utilise a range of environmental, social and ethical sustainability criteria during the supplier selection process.

4.3 Supplier Social Responsibility Policy Principles

Child labour, Forced Labour and Human Trafficking

As Roca Group has a firm stance opposing child labour, forced labour and human trafficking of any kind within its own operations and those of its suppliers and business partners, we enshrine this commitment through our compliance and commitment to the below listed relevant International Conventions.

We expect our suppliers to also comply with these conventions:

- In accordance with ILO Conventions No. 182 on the Worst Forms of Child Labour and No. 138 on Minimum Age, suppliers shall not employ children under the age of fifteen (15) or subject children under the age of 18 to hazardous work, including night work and overtime.
- As defined in ILO Conventions No. 105 on the Abolition of Forced Labour and No. 29 on Forced Labour.
- As defined in the Supplementary Convention on the Abolition of Slavery, the Slave Trade, and Institutions and Practices Similar to Slavery (1956).
- As defined in the Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children, supplementing the United Nations Convention against Transnational Organised Crime (2000).

Further to the compliance of the above-stated international conventions, we believe that it is our responsibility and the responsibility of all of those in our supply chain to join us in advocating for fair and legal labour free of any traces of child labour, forced labour and human trafficking.

We expect the following actions to be in place from our suppliers to fully embody these beliefs:

- Suppliers shall implement a management system that verifies the age of each employee by reviewing legally accepted documentation.
- The employment of apprentices/trainees under and over 18 years of age shall be carried out in accordance with local legislation and this Code. Training/internship programmes shall not be used to systematically avoid payment of wages and benefits. In the event that child labour is identified in the Supplier's operations, the Supplier shall implement a corrective plan that effectively addresses the situation and takes into account the welfare of the child.
- Workers shall not be subjected to forced labour, involuntary labour practices, unlawful imprisonment, debt bondage, servitude or slavery, or human trafficking.
- All workers should possess or have direct access to their personal identity documents and be guaranteed freedom of movement.
- Workers shall not be subject to deposits or bonds as a condition of employment.

Discrimination, Abuse, and Harassment

Internally, Roca Group has a strict zero tolerance approach towards discrimination, abuse, and harassment and seeks to promote diversity throughout its operations. More can be found on this within our Code of Ethics and our DEI Policy.

We expect all our employees and the employees of our suppliers to be treated with dignity and respect. No employee or suppliers' employee should be subject to any form of verbal, physical or mental abuse or harassment, violence, threats, coercion or punishment or unlawful economic sanctions or deductions. In addition, employees shall not be subject to illegal medical tests as a condition of employment or recruitment.

We expect our suppliers to also comply with the following conventions that are embodied and followed internally at Roca Group:

- In accordance with ILO Conventions No. 100 on Equal Remuneration and No. 111 on Discrimination (Employment and Occupation), workers shall not be subject to discrimination in any aspect of employment, including, inter alia, recruitment, conditions of employment, promotion, access to training, dismissal and retirement, on the grounds of race, sex, colour, nationality, religion, age, maternity, marital status, social or ethnic origin, sexual orientation, political opinion, disability, affiliation, non-affiliation or any other personal status or characteristic.

Freedom of Association and Collective Bargaining

Roca Group aims to facilitate a working environment in which there is freedom of association and right to collective bargaining.

This is why we operate in compliance with ILO Conventions No. 87 on Freedom of Association and Protection of the Right to Organise and No. 98 on the Right to Organise and Collective Bargaining. Suppliers shall respect workers' legal rights to freedom of association and collective bargaining without interference or retaliation.

Where local law restricts these rights, Suppliers shall encourage alternative means of facilitating worker representation.

Working Conditions

Ensuring that we promote a working environment that allows for the fair treatment of employees in terms of remuneration, benefits, access to knowledge and trainings, working hours and holidays is of utmost importance at Roca Group.

We extend these expectations to suppliers as defined by the expected compliance of ILO Convention No. 181 on Private Employment Agencies for standards relating to workers recruited through recruitment agencies.

Where applicable, suppliers shall only recruit from government-registered and accredited recruitment agencies. Workers shall not pay recruitment fees, travel expenses or administrative costs (e.g., visa application) for employment purposes. This should translate into all employees having a legal and formalised employment relationship enshrined through a valid contract agreed upon by both the employee and the worker.

Each worker shall have a copy of a written contract of employment describing the terms and conditions of employment in an official language and in the language understood by the worker concerned. Each worker must fully understand his or her terms and conditions of employment before starting work.

Suppliers shall conduct due diligence activities to ensure that the recruitment and employment practices of recruitment agencies and/or labour brokers comply with the law and this Code.

We expect our suppliers to have the necessary processes in place to provide their employees with at least the applicable statutory minimum wage, the wage rate stipulated through a collective bargaining agreement or industry standard, whichever is higher. This logic should be extended also to the provision of overtime pay being higher than the regular hourly working rate, or as determined by relevant legislation, compensated by additional holidays. Relatedly, the use of full-time, temporary, or non-full-time employment schemes may not constitute a method of systematic evasion of the payment of employee benefits. Suppliers should keep accurate time records to be able to determine regular and overtime working hours and appropriate rest periods for each worker.

Lastly, overtime should not be a forced occurrence. Employees need to be informed of expectation to work overtime in advance and reserve the

right to refuse requests without any retaliation or punishment. The required legal minimum in terms of rest hours, breaks and rest days should be provided to suppliers' employees. Workers shall have at least one day off every seven working days.

Occupational Health and Safety

Safeguarding the health and safety of our employees is an extremely important consideration in our daily operations. We hold our operations, our procedures, and our employees to the highest standards of health and safety and we expect our suppliers to do the same.

We expect the following actions to be in place from our suppliers to fully embody these beliefs:

- Suppliers shall ensure safe and healthy working conditions, and when relevant, living environment. This includes but is not limited to ensuring that building, equipment, machinery, and procedural safety is promoted, and the necessary measures and resources are provided to do so. Access to potable water and adequate sanitation facilities, personal protective equipment, emergency care and the proper procedures and tools to safely store and handle hazardous materials are necessary as well.
- Suppliers shall implement a health and safety management system that includes, as a minimum, appropriate health and safety management personnel, a health and safety plan including accident prevention and emergency measures, safety training of workers and means of communication between workers and management.

Policy Review, Sanctions & Approval

Review Mechanism

To ensure the continued validity and accuracy of this policy, an annual review will be carried out by the Sustainability Director. The intent of the review is to identify any need for an update and to make the necessary modifications. In case of changes in laws and regulations or in Roca Group’s activities, a more frequent review of this document is advised, though not mandatory.

Sanctions (Breach of Policy)

Any breach of the clauses and specific stipulations or expectations of Roca Group employees, suppliers, collaborators, business partners or third parties may result in measures, suspension and/or termination of the contractual agreements or working relationships with Roca Group, depending on the severity of the case.

Roca Group reserves the right to deploy corrective actions or disciplinary actions toward employees that fail to comply with the rules stated in this policy.

Roca Group reserves the right to suspend or cease trading with suppliers in the event of serious neglect of these standards is detected.

Policy Approval

This policy has been approved by the management of Roca Group.

Name
Carlos Velázquez

Date
December 2023

Position
Sustainability Director

Location
Barcelona

Signature



Name
Alberto Magrans

Date
December 2023

Position
CEO

Location
Barcelona

Signature



Policy Revisions

Version	Date	Main changes
1.0	July 2023	Policy Definition
1.1	December 2023	Precision Adjustments