

# Supplier Code of Conduct

GRUPO PARQUES REUNIDOS



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## INTRODUCTION

At Parques Reunidos Group (“Parques Reunidos”), we recognize that we have an obligation — to our employees, customers, suppliers, investors, shareholders and local communities, and to the environment and the society in general — to operate our business in a way that balances our social, environmental and economic objectives.

Integrity is one of Parques Reunidos’ key values. The principles on which Parques Reunidos bases its activity involve amongst others acting with honesty, respect and responsibility in relations with customers, suppliers, co-workers, society and the company itself and preventing inappropriate behaviour and taking action if it occurs. Adopting an ethical approach in all circumstances is not only a value in itself, but also a guarantee of business continuity. The sustainable success of Parques Reunidos depends on the trust of its guests, employees, shareholders, suppliers, business partners and local communities.

To fulfill these aspirations, we have committed ourselves in our Code of Ethics and Conduct to sustainability, with a view to achieving the following objectives:

- Provide the framework to make Parques Reunidos’ Purpose a reality by minimising risks and addressing the opportunities related to the Group’s social, environmental and economic impacts through structured governance principles.
- Facilitate the integration of social, environmental and governance aspects into the Group’s business model and strategy.
- Comply with the key responsibilities in the areas of human rights, labour, environment, animal welfare and fight against bribery and corruption.
- Promote actively an ethical culture and a responsible business approach.
- Increase transparency in the above areas.

Parques Reunidos’ commitment is set out in several areas for action including those referred to Third parties, including suppliers and business partners. Parques Reunidos is committed to the creation of a systematic approach in choosing business partners that can support the Group’s social, environmental and governance principles and to prioritizing suppliers who have incorporated sustainable and ethical practices within their organizations, and who promote those practices within their own supply chain.

As a result, we expect these same commitments to be shared by all our contractors, consultants, suppliers, vendors and all other third-party companies that comprise our supply chain (here after Suppliers). As such, our Suppliers are required to commit to complying with:

- Parques Reunidos requires its suppliers to comply with this Suppliers’ Code of Conduct, , having to:
  - a) Comply with all applicable laws and regulations of the country in which the workers, including workers in their supply chain, are employed, including those at federal,

state/provincial and local community level.

- b) Comply with all applicable laws and regulations applicable to the products or services that they provide, including those at country, federal, state/provincial and local community level.
- c) Agree, *inter alia*, to care for the environment, fight against corruption and respect the human and labor rights of all their employees, and also to pass on these principles to their business partners and ensure their involvement in them.
- d) Protect internationally recognized human rights, ensuring, within their scope of influence, that its own supply chain management ensures collaboration with companies that are not involved in the violation of human rights or in damages to the environment.
- e) Before suppliers being authorized to work with Parques Reunidos, where applicable, undergo an homologation process with respect to cybersecurity and personal data protection (privacy) and, as the case may be, in any other applicable matter.
- f) Sign and comply with the provisions of the contract governing their relations with Parques Reunidos.
- g) Sign and comply with the Suppliers' Code of Conduct.

In addition, our Suppliers are encouraged to pass on the standards detailed in this Code of Conduct in their upstream and downstream value chain.

## **SUPPLIER CODE OF CONDUCT**

### **Integrity**

Supplier will conduct business with integrity. Supplier shall always act in an ethical manner and shall have established appropriate mechanisms to detect and combat fraud, bribery and corruption in all of its forms.

Supplier shall comply with and obey all applicable anti-bribery and corruption laws and regulations in the countries where it operates.

There will be no payments, services, gifts, entertainment, or other advantages offered or given to any Parques Reunidos Group [other company name as appropriate in case of local supplier/supplier not managed by Procurement] employee or facilitation payments offered directly or indirectly to government employees with the purpose of expediting or guaranteeing the performance of a duty or action. Supplier shall avoid any actions or conditions that could result in an actual conflict of interest or give the impression of influencing a supplier's ability to act in the best, objective interests of Parques Reunidos.

Supplier has the duty to be transparent and proactively notify any conflicts of interest to Parques Reunidos to disclose if any Parques Reunidos employee may have an interest of any kind in the supplier's business or any kind of economic ties with the supplier.

There will be no actual or attempted money laundering.

### **Antitrust and Fair Competition**

Supplier will conduct business with respect to fair competition and antitrust principles and practices and conduct itself in an ethical manner vis-à-vis its competitors.

### **International Trade Sanctions and Restrictions**

Supplier will conduct business honoring international sanctions lawfully imposed by countries or international organizations and for that reason, it will not operate in countries or jurisdictions, or with third parties or markets that are subject to such sanctions guaranteeing the integrity of its supply chain, considering the activity, origin and government interaction of its subcontractors.

### **Privacy**

Supplier will conduct business committed to always guaranteeing the protection of privacy rights and the appropriate use of personal data, whether belonging to Parques or own employees or other stakeholders and will abide all applicable data protection and privacy laws in the countries where it operates.

Supplier will conduct business implementing the required security measures for information to ensure that any information processed (including stored) through any format or medium (paper, digital, cloud, etc.) is appropriately protected based on its classification and characteristics of

the each processing activity and will take all the necessary steps to safeguard the confidentiality of any information to which it has access to as a result of its relationship with Parques Reunidos.

Supplier will process personal data only on documented instructions from the Group, including with regard to transfers of personal data to a third country or an international organization.

Supplier shall dispose of any information that is no longer needed in accordance with applicable data protection, privacy laws and the Group instructions.

Supplier shall make available to Group all information necessary to demonstrate its compliance and the security applicable to the information and personal data processed.

The Supplier shall assist the Group in ensuring compliance with the privacy obligations.

The Supplier shall notify the Group of any security breach detected on the processed information without undue delay and shall cooperate with the Group for its resolution.

### **Corporate Image and Reputation**

Suppliers shall undertake to exercise utmost care and diligence in preserving and protecting Parques Reunidos image and reputation in their business activities, ensuring that their employees and subcontractors act accordingly.

They must be alert and report any loss or risk of loss of Parques Reunidos' assets as soon as they become aware of it.

### Transparency

Suppliers shall keep transparent, accurate and up-to-date books and business records are always, in accordance with all applicable laws and regulations.

Supplier shall immediately notify Parques Reunidos if they identify any irregular or questionable payments, suspicious transactions or suspected money laundering that may potentially involve Parques Reunidos.

### **Employment**

Suppliers shall treat anyone who works for them with the greatest dignity and respect, and shall not force them to suffer either physically or mentally as a result of the work in any way.

Suppliers shall regard the work of its employees and the health and safety in the place of work are a priority concerns at all times. This applies to any aspect related to working conditions, including systematic assessments of any possible risks, such as psychosocial risks, noise and temperature levels, ventilation, lighting and biological risks, as well as access to healthcare.

### **Child and Young Person Labor Employment**

Suppliers are required to commit to:

- not employing children. The term "child" refers to any person employed under the minimum age for employment in the country or under 14 years of age - whichever is greater.
- ensuring that employees under the age of 18 do not undertake nightshift work or work overtime or carry out any kind of work that can endanger their health, safety, development, or morals and/or that interferes with their schooling.

## Forced Labor

All work is voluntary. Suppliers are required to commit to:

- not using or benefiting from forced, bonded, or indentured labor or involuntary prison labor.
- allowing workers to leave upon giving reasonable notice at their own discretion.
- not requiring workers to forfeit any documents related to travel and identification as a condition of employment, including but not limited to government-issued identification, passports, or work permits.
- exercising particular care to forced labor risks when selecting employment agencies.

## Coercion and Harassment

Suppliers are required to commit to treating each employee with dignity and respect. This includes not subjecting employees to any inhumane or degrading treatment, corporal punishment, sexual harassment, psychological or physical coercion, any other physical or verbal abuse in the workplace or any other conduct which may generate an intimidatory, offensive or hostile environment; nor is there to be the threat of any such treatment. Suppliers who hire or use private or public security forces or personnel are required to commit to providing instructions or control to avoid torture, cruel, inhumane, or degrading treatment, risks to life or limb, or violations of the freedom of association.

## Non-discrimination

Suppliers are required to commit to a respectful and inclusive working environment for everyone establishing a workplace free of harassment and discrimination. This includes the avoidance and active prevention of any form of discrimination against employees. No one must be discriminated on the basis of race, ethnicity, gender identity and/or gender expression, sexual orientation, physical, mental and/or sensory ability, language, citizenship and/or country of origin, socio economic origin and/or socio economic status, faith, religion or spiritual affiliation, age, marital status, or any other personal circumstance.. This applies in particular to hiring and employment practices, including salary, benefits, advancement, discipline,

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termination, or retirement.

### **Freedom of Association and Collective Bargaining**

Suppliers are required to commit to:

- respecting the rights of employees to associate freely, join or not join labor unions, seek representation, or join workers' councils in accordance with local laws. This also applies to the right to strike.
- not denying employee representatives access to or prevent them from interacting with employees.
- enabling employees to communicate openly with management regarding working conditions without fear of reprisal, intimidation, or harassment.

In countries where free and democratic trade unionism is not permitted, the Supplier is required to commit to respecting the right to freedom of association and collective bargaining by allowing employees to freely elect their own representatives and to engage in dialogue with the company on workplace issues.

### Employment Relationship

Suppliers will adopt and adhere to rules and conditions of employment that respect workers and, at a minimum, safeguard their rights under national and international labor and social security laws and regulations.

### **Compensation and Hours of Work**

#### Wages and Benefits

Suppliers are required to commit to:

- Remunerating their employees at least in accordance with the statutory minimum wage or, if higher, on the basis of industry standards approved in collective bargaining.
- Paying their employees on time, regularly, in full, and in a traceable manner. Wage deductions and the withholding of wages as a disciplinary measure are prohibited. Holding workers in debt bondage, forcing them to work in order to pay off a debt, and deception in wage commitments, payment, advances, and loans are prohibited.
- Respecting the right of their employees to appropriate remuneration, sufficient to enable them and their families to live in dignity.
- Granting their employees any statutory social benefits.

## Working Hours

Suppliers are required to commit to:

- Complying with all applicable statutory working time regulations, including those relating to overtime, breaks, rest and leave periods, including paid sick days and parental leave.
- Ensuring that overtime work is voluntary or regulated by contract or collective agreement and remunerated.
- Allowing employees to enjoy a period of at least 24 consecutive hours of rest every seven days.

## **Health and Safety**

Suppliers are required to commit to:

- Ensuring the safety and physical and mental health of their workers,
- Implementing continuous improvement in working conditions and places of work (including those related to accessibility).
- Adopting the preventive measures established under relevant law in each country, providing a working environment that respects the health and dignity of workers.
- Taking all reasonable measures to identify as well as prevent and/or mitigate any health and safety risks.
- Preventing worker exposure to potential health and safety hazards, including exposure to heat, chemical, biological, and physical substances as well as excessive physical and mental fatigue, and making sure that such hazards are mitigated, including by providing workers with the necessary personal protective equipment appropriate to the nature of work and relevant training on health and safety systems.
- Identifying and assessing emergency situations and events and minimizing their impact by implementing emergency plans and response procedures.
- Providing workers with access to drinking water, sanitary food preparation, and storage facilities as well as adequate toilet facilities.
- ensuring clean and safe workers' accommodation with emergency access, adequate heat and ventilation, and reasonable personable space in the case that the Supplier or a labor agent is responsible for providing accommodation to workers.
- ensuring that workers receive the training needed or appropriate for the realization of jobs and tasks assigned to them and to all the above matters.

## Product Safety

Suppliers will provide safe products in compliance with all applicable laws and regulations to prevent injuries and illnesses arising out of or linked with the use of those products.

## Environmental Protection

Suppliers will comply with all applicable environmental laws and regulations.

Supplier production sites shall monitor and report their production processes as needed to protect the environment and as required by law, including those related to emissions, discharges, and disposal of wastes, and will develop improvement plans as needed.

Supplier will inform about their own environmental practices (e.g. waste reduction, greenhouse gases emission reduction, ...), environmental certifications and environmental related information on the specific products they supply or the materials they use in manufacturing those products.

## Responsible Standing towards Dangerous Materials

Suppliers are required to commit to complying to the following conventions: the Minamata Convention (on the use of mercury), the Stockholm Convention (on persistent organic pollutants), and the Basel Convention (on the control of transboundary movements of hazardous wastes and their disposal).

## Rights of Communities

Suppliers are required to commit to:

- observing the ban on unlawful evictions and/or deprivation of land, forests, and water in the process of acquisition, development, or any other use of land, forests, and waters, the use of which secures the livelihood of a person.
- obtaining free, prior, and informed consent from existing land users, especially of indigenous communities, and ensuring adequate compensation where land use has been granted to the supplier.
- avoiding causing harmful soil change, water pollution, air pollution, harmful noise emission, or excessive water consumption that significantly impair the natural bases for the cultivation and the production of food, prevent people from accessing safe and clean drinking water, impair or inhibit people from accessing sanitary facilities, and/or are harmful to the health of a person.

## Artificial Intelligence

Suppliers are committed to making responsible, ethical and transparent use of artificial intelligence while respecting human rights, as well as the privacy and health and safety of

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individuals, and the principles of transparency, non-discrimination, equity and diversity, guaranteeing that artificial intelligence is used in accordance with current law and best international practices, and avoiding discriminatory impacts and unfair bias.

### **Political Neutrality**

Suppliers shall not make any contributions or payments to, or in any way directly or indirectly support, any political party or individual politicians.

### **Other Laws**

Suppliers will comply with all applicable laws and regulations that are relevant for their product and services. References to “applicable laws and regulations” in this Code of Conduct include local and national codes, rules and regulations as well as applicable treaties and voluntary industry standards.

Suppliers are required to commit to refraining not only from violating the commitments detailed in this Code of Conduct, but to refraining from any similarly severe interference with the environmental and human rights-related aspects that are protected herein.

### **Subcontractors and Sub-suppliers**

Suppliers will continuously monitor their approved subcontractors and sub-suppliers using standards that meet or exceed Parques Reunidos Supplier Code of Conduct.

### **Management System**

Suppliers are required to commit to establishing and maintaining corporate compliance, and human rights and environmental due diligence internal systems appropriate to their size and circumstances to identify, prevent, mitigate, and account for how they address the direct and indirect impacts of their activities on corruption, bribery, human rights and the environment, including in their own supply chains.

To promote the implementation of this Code of Conduct, Suppliers are required to commit to taking the following actions to the extent appropriate to their size and circumstances:

- Committing to conduct corporate compliance and human rights and environmental due diligence.
- Defining a company representative responsible to overlook and periodically review the implementation of the corporate compliance and human rights and environmental due diligence processes.
- Establishing a proportionate process to identify, analyze, and prioritize corruption /anti bribery risks, human rights-related and environmental risks associated with their operations and broader supply chains.

- Implementing appropriate procedural and physical controls to prevent and mitigate identified risks as well as remediate actual impacts.
- Regularly evaluating the effectiveness of their processes to continuously improve them.

Suppliers shall develop and maintain a complaints mechanism and internal channels accessible to relevant stakeholders or to communicate the existence and possibility to use Parques Reunidos' complaints mechanism to ensure that concerns or indications of actual or potential violations can be raised anonymously and without fear of retaliation. Suppliers are required to commit to working with their direct and indirect suppliers towards establishing complaints mechanisms for their workplaces.

## **Monitoring and Compliance**

### Continuous review

Supplier will maintain up to date in the compliance of the obligation included in the Code of Conduct and will inform without undue delay of any changes in the information provided to Parques Reunidos or immediately about any violation or potential violation of the Code of Conduct.

### Compliance

If a severe violation of an obligation detailed in this Code of Conduct is imminent or has occurred, the Supplier shall inform Parques Reunidos without undue delay and provide a summary of the factual circumstances as well as the investigation and remediation that has been conducted and/or that is planned.

If the Supplier reasonably believes that Parques Reunidos contributed to the breach and that remediation of the breach requires Parques Reunidos' participation, the Supplier shall notify Parques Reunidos and provide details supporting its claim.

Information shall also be disclosed to Parques Reunidos in a timely and accurate fashion, if factual indication suggests the possibility of a severe violation of corruption, bribery, human right-related or environmental obligations at one of the Supplier's direct or indirect suppliers.

To report any (suspected) unlawful acts or breaches of this Code of Conduct, Supplier may report any conduct through the portal <https://parquesreunidos.integrityline.com>.

Parques Reunidos is committed to confidentiality and do not tolerate any form of retaliation against anyone reporting in good faith.

### **Parques Reunidos' monitoring rights**

Suppliers agree to engage in monitoring activities either directly by Parques Reunidos or via authorized third-parties to confirm compliance with this Supplier Code of Conduct, including but not limited to unannounced on-site inspections of manufacturing facilities and reviews of records relating to governance system, books, human rights, social, or environmental matters.

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Suppliers are required to commit to maintaining reasonably detailed, accurate, and complete records on the standards established in this Code of Conduct.

#### Managing Violations of The Code

Failure to abide by the standards of this Supplier Code of Conduct may negatively affect a Supplier's current relationship with Parques Reunidos and may impact the decision on whether such a relationship will be continued in the future. The consequences of the non-compliance are depending on the severity of the circumstances and can range from a simple admonishment to termination of existing contracts and removal of a Supplier from consideration for future business opportunities, as well as any other legal or administrative (even criminal) actions that may be deemed appropriate.

In the case that a severe violation of a corruption, bribery, human rights-related or environmental obligation under this Code of Conduct occurs, a plan drawn up to put an end to this infringement fails to remedy the situation or fails to remedy it in time, and no other milder measures are available to Parques Reunidos to cease the violation, Parques Reunidos is entitled to terminate for good cause any existing contracts with the Supplier.

In the case of a termination of a contract by Parques Reunidos, whether due to a failure by the Supplier to comply with this Code of Conduct or for any other reason, Parques Reunidos shall consider the potential adverse human rights impacts and employ commercially reasonable efforts to avoid or mitigate them; and provide reasonable notice to Supplier of its intent to terminate. The termination shall be without prejudice to any rights or obligations accrued prior to the date of termination, including, without limitation, payment that is due for acceptable goods produced by Supplier pursuant to Parques Reunidos' purchase orders before termination.

## Version History

VERSION	DATE	DESCRIPTION
1.0	01/07/2022	New document
2.0	01/08/2024	Content update: Artificial Intelligence and Management System sections added.
2.1	23/09/2025	Updated whistleblowing channel address.