

Third-Party Code of Ethics



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Introduction

The IskayPet Group (hereinafter, the 'Group' or 'IskayPet') considers its Third Parties and other Stakeholders to be essential in the development of its activity and in the continuous improvement of the quality of the services and products it offers. With this document, the Group reaffirms its commitment to maintaining relationships based on trust, responsibility, and consistency with its corporate values.

Third Parties are all organizations or individuals that collaborate with the Group, provide services, or supply products or goods to it. Although they are independent entities, they play an important role within the value chain. For this reason, the Group promotes, encourages, and expects these Third Parties to adopt behaviours aligned with the Third-Party Code of Ethics (hereinafter, the 'Code').

Stakeholders may be any individual, entity, or external group that can influence or be affected by the activities, decisions, or outcomes of the IskayPet Group. These may include, in addition to Third Parties, customers, team members, shareholders, local communities, regulatory authorities, and non-governmental organizations.

The Code is designed to generate mutual benefits. It establishes the minimum principles that the Group expects from Third Parties wishing to collaborate with IskayPet, encouraging their awareness and compliance from the beginning of the contractual relationship and throughout its duration.



Objective

The Group considers this Code as an extension of its own Code of Ethics, thereby promoting its principles and values in its relationships with its Third Parties. In this regard, the Code formalizes and sets out the minimum ethical, social, and environmental requirements that every Third Party must accept and comply with in order to collaborate with the Group.

In line with the above, the Group will:

- Promote the dissemination of the Code so that Third Parties are aware of it, understand it, and ensure compliance by their Collaborating Personnel.
- Support the integration of the Code throughout its entire value chain.
- Prioritize contracting Third Parties that operate in accordance with applicable legislation and best practices in ethical, social, environmental, good corporate governance, and human rights matters.

The principles set out in this Code will follow the principle of proportionality, taking into account the size, internal organization, nature, scale, and complexity of the activities carried out by the Third Parties.

This document does not replace the specific requirements that may be included in the contracts with each Third Parties but rather complements them. If more demanding obligations exist, they will prevail provided they do not contradict the principles contained in this Code.

Scope

This Code applies to all Third Parties that maintain or intend to maintain a professional, commercial, or any other type of business relationship with the Group.

For these purposes, Third Parties are understood to be the individuals, organizations, and entities that form part of the Group's value chain, such as suppliers, service providers, creditors, public administrations, and non-profit organizations.

To this end, Third Parties must promote compliance with the values and principles of this Code within their own organizations and in the context of their relationships with other Third Parties within their value chain. This includes ensuring that any entity or individual acting on their behalf is aware of, understands, and complies with the obligations set out in this document.



Principles of Conduct

The Group considers compliance with the applicable legislation in all the countries in which it operates, as well as respect for integrity, human rights, animal welfare, sustainability, information security and the Group's reputation, to be essential requirements for maintaining proper relationships with Third Parties.

Third Parties that maintain or intend to maintain a professional, commercial, or any other type of business relationship with the Group, as well as their collaborating personnel, must be aligned with these ethical principles.





Compliance and Integrity

Anti-Corruption and Anti-Bribery

All of the Group's business activities are governed by a zero-tolerance principle toward corruption and are based on existing anti-corruption and anti-bribery standards, as well as the internal policies established by the Group for this purpose.

Third Parties must have a real and effective prevention system in place that enables them to conduct their activities in a way that ensures the prevention of bribery and corruption.

Among the measures, by way of example and not limitation, are the following:

- Not to promote, offer, or make—directly or indirectly—any bribe, improper payment, or exchange of favours to authorities, public officials, Third Parties, or Group professionals, in accordance with the Group's Anti-Fraud, Anti-Corruption and Anti-Bribery Policy and its Gifts and Hospitalities Policy.
- Not to promote or allow facilitation payments.
- Not to directly or indirectly finance, support, or provide backing to any political party, trade union, or any of their representatives or candidates.
- Strict compliance with tax and accounting regulations in all activities and operations.
- Promote and encourage internal training on corruption-prevention practices.

Prevention of Conflicts of Interest

The Group has implemented an internal Policy for the communication and management of potential conflicts of interest for its collaborating personnel. Likewise, Third Parties are expected to act in good faith and report any potential conflict of interest that may arise between the personal interests of their staff and the interests of the Group, by contacting the Group's Compliance area (compliance@iskaypet.com).

In this regard, Third Parties must have internal mechanisms in place to identify and manage situations that could affect their independence in their relationship with the Group.

Competition law

Third Parties commit to refraining from engaging in anti-competitive practices that violate applicable legislation, such as collusive agreements, price fixing, or any other conduct contrary to competition regulations.

International Sanctions and Embargoes

Third Parties of the Group commit to not maintaining commercial or any other type of relationship with companies or individuals who are sanctioned or who reside in countries or territories subject to international sanctions.

Additionally, Third Parties commit to promoting compliance with the provisions of this chapter throughout their entire value chain.



Human Rights and Workers Rights

Human Rights

The Group is firmly committed to upholding human rights and aims to extend this commitment throughout its entire value chain.

Third Parties must respect the following aspects in the course of their activities:

- Internationally recognized human rights as set out in the International Bill of Human Rights.
- The principles relating to rights established by the International Labour Organization (ILO), in connection with the Fundamental Principles and Rights at Work and the eleven (11) Fundamental Conventions that give effect to them.

Third Parties must have a real and effective system and corresponding prevention and monitoring measures in place to safeguard human rights. Such a system should, by way of example and not limitation, ensure that they:

- Eliminate all forms of forced or compulsory labour, human trafficking, slavery or servitude, ensuring that all work is performed voluntarily, without threat of punishment or sanction, and not based on deception.
- Eliminate child labour from their value chain, ensuring that all collaborating personnel, whether directly employed or within their value chain, meet the minimum legal working age required in the country where the work is performed.
- Recognize and respect the human rights of individuals belonging to the most vulnerable groups or communities.
- Avoid discrimination on the basis of nationality, ethnicity, religion, political affiliation, marital status, social status, age, disability, culture, sex, gender identity, sexual orientation, or any other characteristic.

If the activity of a Third Party may have an adverse impact on human rights, IskayPet may request access to the Third Parties action plans implemented to identify, prevent, mitigate, or remedy such impacts.



Human Rights and Workers Rights

Health and Safety

The Group assumes the responsibility of promoting and maintaining a respectful, safe, and discrimination-free working environment, free from any form of harassment or unfair treatment. In line with this commitment, Third Parties must respect these principles at all times.

Third Parties commit to the strict compliance with applicable local and national laws and regulations related to labour practices, workers' health and safety, and anti-discrimination measures based on sex, gender identity or expression, sexual orientation, race, colour, age, social origin, religion, nationality, political opinion, physical or mental disability, or trade union membership.

Third Parties must adopt the necessary measures regarding occupational health and safety, particularly in relation to risk prevention (risk assessments, provision of protective equipment, compliance with training and health monitoring obligations, etc.), all in accordance with applicable regulations, including:

- Ensuring the protection of their personnel in accordance with applicable occupational risk prevention regulations.
- Guaranteeing dignified and respectful treatment for all personnel, fostering an environment free from intimidation, harassment, and abuse.
- Ensuring the existence of a grievance mechanism, making personnel properly aware of it, allowing them to raise concerns.
- Facilitating freedom of association and collective bargaining for their personnel.
- Complying with all training and information obligations.





Animal Welfare and Sustainability

Under the #WAC umbrella, the IskayPet Group nurtures and strengthens the company's culture, highlighting our purpose 'The best for animals, the best for all,' and guiding us toward a single horizon: creating a society that is more conscious of the care and well-being of animals and all people.

Through WAC, we forge a strong commitment to environmental, social, and governance practices through various programs, actions, and initiatives that reflect our dedication to a sustainable and equitable future.





Animal Welfare

The Group recognizes that animals are sentient beings and promotes the highest standards of respect and care for animals across all areas of its activity.

Third Parties must be aligned with the principle of respect for animal care and welfare, as this is one of IskayPet's core corporate values.

Third Parties commit to:

- Recognizing that animals are sentient beings.
- Ensuring adequate conditions for the housing, feeding, handling, and transportation of animals, avoiding any form of mistreatment, cruelty, or negligence.
- Ensuring that all their products meet international standards guaranteeing that they are safe for animals to use and/or consume.
- Complying with the applicable animal welfare regulations and applying recognized best practices at both national and international levels.

When necessary, the Group may request Third Parties to provide information regarding their animal welfare protocols, internal audits, certifications, or control measures implemented.

Environment

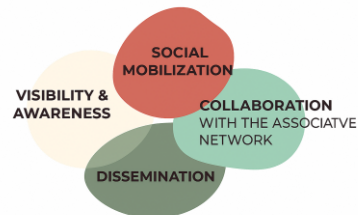
The Group aims to actively and directly contribute to a more sustainable future, in line with the measures adopted under the Paris Agreement for reducing greenhouse gas emissions.

Similarly, Third Parties must have policies in place that establish measures to ensure sustainable environmental practices and to support the fight against climate change, reducing their environmental impact through emission reduction, responsible consumption, and circular economy principles.

To this end, the Group may request information from the Third Party regarding the action plans implemented to identify, prevent, mitigate, or remedy such impacts.

Society

The Group aims to move from being relevant to becoming truly impactful in creating a society that is more aware of animal welfare, and this requires working across four strategic areas of action.



Third Parties commit to contributing actively to this mission.



Data Protection & Information Security

Data Protection

The IskayPet Group is fully committed to complying with Personal Data Protection regulations and to upholding the principles that guide information security.

In this regard, Third Parties must comply with all applicable laws on data protection, privacy, and information security in the territories where commercial relationships with the Group take place, adopting the appropriate technical and organizational measures to ensure regulatory compliance and the integrity of information—whether personal or confidential—as well as to prevent associated risks.

Likewise, in cases where, due to the nature of the service provided, Third Parties must receive and/or process personal data on behalf of the Group, they must comply with the applicable data protection legislation and information security principles, ensuring the implementation of suitable technical and organizational security measures in accordance with the relevant regulations.

Furthermore, Third Parties must ensure that any subcontracted person or entity meets the same requirements and levels of protection, thereby preventing risks arising from security breaches or cyberattacks.

Confidentiality and Information Security

The Group's information and know-how are fundamental pillars of its strategy and constitute some of its most valuable assets; therefore, they require special protection.

Third Parties must sign the corresponding confidentiality agreements and ensure compliance with the terms established therein, with the aim of guaranteeing the confidentiality, secrecy, and non-disclosure of information, ensuring its exclusive use for authorized purposes and preventing its unauthorized disclosure, reproduction, or communication.

Likewise, Third Parties must respect the Group's intellectual and industrial property rights, as well as those of any other entity, ensuring the proper use of trademarks, content, materials, technical developments, documentation, or any other asset subject to legal protection.

Where applicable, Third Parties must implement technical and organizational measures to ensure the preservation of confidentiality and the proper management of the Group's information and intangible assets.

Additionally, Third Parties that introduce, manage, or extract any information from the Group's information systems must ensure the application of appropriate information security measures that establish a secure, risk-free relationship against potential cyberattacks or information leaks.



Image and Reputation

The Group's corporate image and reputation are among its most important values and are key in its relationships with its Stakeholders.

Third Parties must actively work to preserve the Group's image and reputation, as well as that of all its brands and proprietary trademarks.

Third Parties shall exercise due diligence to ensure the respectability of the organizations and causes they support.

Likewise, they commit to referring to the Group, its brands, or its proprietary trademarks in their advertising only when they have obtained prior written authorization from the Group.



Compliance

The Group has established a comprehensive due diligence system to identify and manage key risks associated with Third Parties throughout their entire relationship with the Group, from selection to disengagement.

Our due diligence processes address supplier-related risks concerning compliance with all the provisions of this Code.

Third Parties must commit to complying with this Code, and such commitment must be formally obtained as part of IskayPet's approval and contracting processes.

Likewise, Third Parties must put in place appropriate mechanisms to ensure the effective dissemination of the Code to their personnel and to their respective business partners within their value chain.

Any breach of the Code by a Third Party may result in contractual consequences, without prejudice to any other legal actions that may apply under applicable law.

The Group reserves the right to verify compliance with the obligations set forth in this Code by Third Parties, and may request evidence of such compliance, including any audit, control, evaluation or monitoring measures it considers necessary, as well as on-site visits to their facilities.

Third Parties may be granted a reasonable period of time to remedy any breach of the obligations contained in this Code of Conduct. If remedy is not possible due to the nature of the breach, a warning may be issued. If the breach is not remedied within the given timeframe, or if the breach is repeated, the Group may proceed with an extraordinary and immediate termination of the contractual relationship without prior notice.

Code Communication

This Code will be made available to Third Parties through the Group's website and through the contractual relationships established with each of them.

The contractual management and monitoring of compliance, as well as the handling of any questions or doubts regarding this Code, will be carried out through the usual channels used by Third Parties in their communication with the Group.



Non-Compliance Reporting

The Group makes its Internal Reporting System, the 'Ethics Channel' available to Third Parties so they may report to the Group any action or omission that may constitute a criminal offense or administrative violation, or that, where applicable, goes against the principles and values established in this Code or in the Group's Code of Ethics. This channel is protected by the principles of non-retaliation and confidentiality.



Internal Reporting System

Grupo **IskayPet**[®]

The best for animals, the best for all

This document has been approved by the Board of Directors of the IskayPet Group and enters into force on the date of its approval for all Third Parties. It shall remain in effect until a new version is approved or it is expressly revoked..

