Human Rights Policy

At **Telefónica Factoring España S.A.**, we are committed to respecting and promoting human rights in all our operations and in all locations where we conduct business. We recognize that human rights are fundamental and universal, and that **Telefónica Factoring España S.A.** has the responsibility to respect, protect, and comply with them in all our activities.

This policy applies to all employees of the company, as well as those in management positions or those who, due to maintaining a close or permanent collaboration with the company, adhere to or are subject to compliance with the principles set out in this policy as a result of the nature or purpose of their activities. Additionally, the company will ensure that suppliers, contractors, and third parties who maintain professional relationships with the company are aware of and comply with the principles regulated in this policy.

1. **Respect for Human Dignity**. We are committed to respecting the inherent dignity of all individuals and to treating all individuals with equality, respect, and dignity, regardless of their race, ethnicity, religion, gender, sexual orientation, gender identity, nationality, age, disability, or any other personal characteristic.

2. **Right to Work.** We will respect our employees' right to freedom of association and collective bargaining and ensure that there is no place for discrimination, harassment, or forced labor in any of our operations.

3. **Right to a Fair Wage**. We are committed to paying fair and competitive wages that meet or exceed legal and industry standards and allow our employees to meet their basic needs and maintain an adequate standard of living for themselves and their families.

4. **Right to a Safe and Healthy Work Environment**. We are committed to providing a safe and healthy work environment for all our employees, contractors, and visitors. We will take all necessary measures to prevent accidents and workplace injuries and to promote the health and well-being of everyone who works with us.

5. **Respect for Diversity and Inclusion**. We are committed to respecting and valuing the diversity of our workforce and to promoting an inclusive environment where all individuals feel welcome and respected. We will not tolerate discrimination, harassment, or exclusion in any form.

6. **Compliance with Laws and Regulations**. We are committed to complying with all applicable laws and regulations in all jurisdictions where we conduct business and to respecting universally recognized international human rights standards.

7. **Right to a Healthy Environment**. We are committed to minimizing the environmental impact of our operations and to working responsibly to protect and preserve the environment for future generations.

8. **Compliance with Laws and Regulations**. We are committed to complying with all applicable laws and regulations in all jurisdictions where we conduct business and to respecting universally recognized international human rights standards.

9. **Rejection of Child Labor and Forced or Compulsory Labor**. We are committed to rejecting child labor in all its forms and not engaging in or tolerating forced labor, either in our direct operations or in any part of our supply chain.

At Telefónica Factoring España S.A., we firmly believe that respecting and promoting human rights are fundamental to our long-term success and to contributing positively to the communities and societies in which we operate. This policy will apply to all our operations and will be reviewed periodically to ensure its effectiveness and continued relevance.

This policy has been approved by the Board of Directors of Telefónica Factoring España S.A. on June 27, 2024.