



Redefining Impossible

COMPETITION COMPLIANCE POLICY

The Board of Directors of Miracle Dreams Holding Ltd on behalf of the entire Miracle Dreams Holding limited and subsidiaries ('MD Group'), in the context of its general and non-delegable power to determine the general policies and strategies of the Company, has approved this Competition Compliance Policy (the 'Policy').

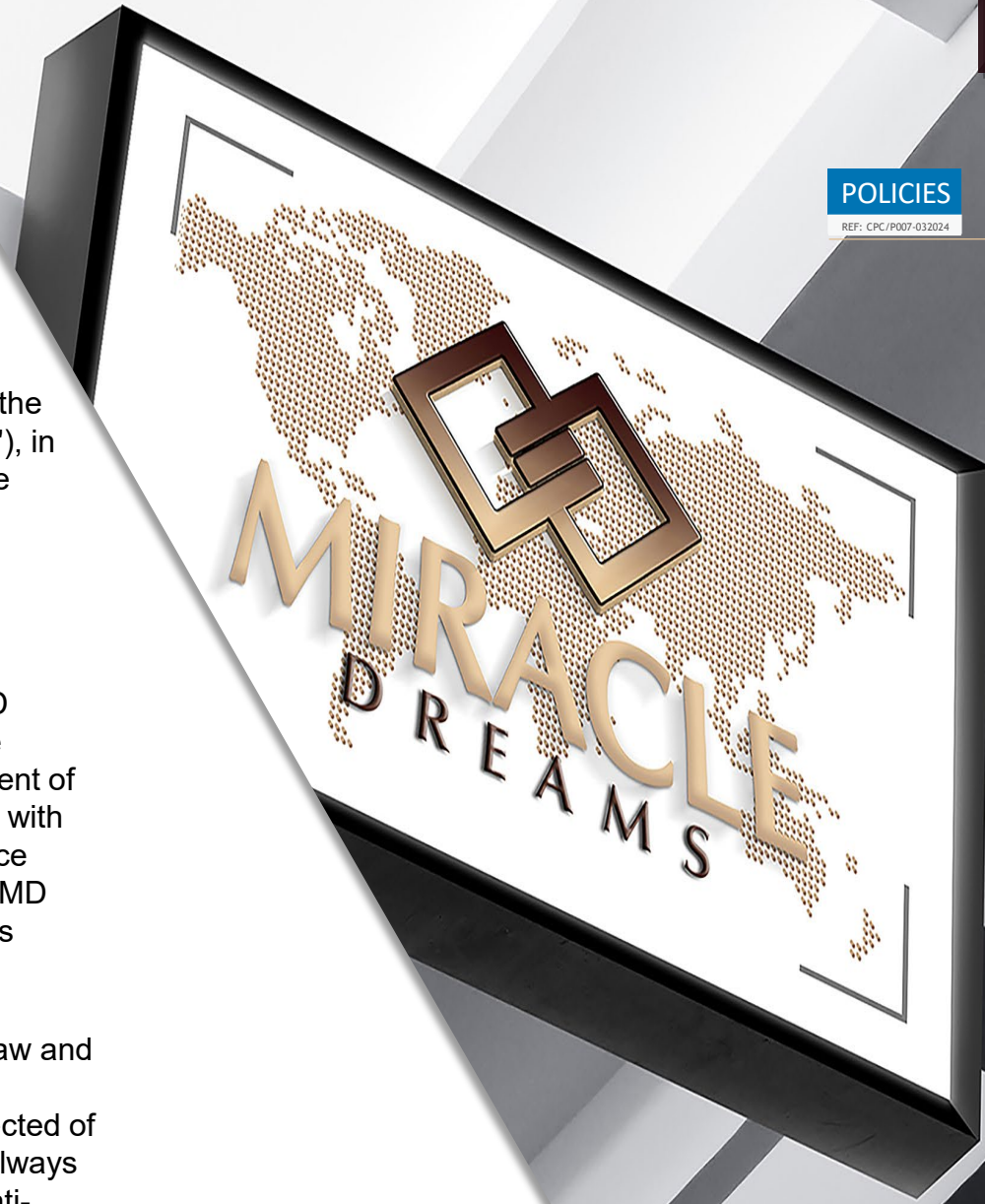
I. Purpose

In line with the values of honesty and loyalty promulgated in the MD Group Code of Ethics and Professional Conduct as well as with the Criminal Risk Prevention Model, this Policy constitutes a development of the principle of respect for legality and ethical values and is aligned with the culture that MD Group promotes of zero tolerance of any practice contrary to the legislation in force in each of the territories in which MD Group operates, as well as the ethical culture by which MD Group is governed.

The principles of honesty and loyalty together with respect for the law and ethical values, as set out in the MD Group's Code of Ethics and Professional Conduct, are the highest standards required and expected of all our members, from whom ethical and impeccable behaviour is always demanded, avoiding any unlawful conduct and, in particular, any anti-competitive conduct.

POLICIES

REF: CPC/P007-032024





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This Policy formalizes MD Group's commitment to respect free competition and its culture of zero tolerance of any anti-competitive conduct in carrying out its business.

MD Group is committed to competing in the markets in which it operates with loyalty and with absolute respect for free competition. Consequently, it is expressly prohibited to obtain any economic benefit or commercial advantage by means of abuse, anti-competitive or collusive conduct or any other conduct that may constitute an infringement of competition law.

II. Scope

The Policy will apply to all companies and professionals belonging to MD Group, as well as to the management bodies of any of the investee companies and associated executives, regardless of their location.

The same behaviour is expected of third parties related to MD Group, for both natural and legal persons.

In view of the different applicable legislation that may exist in each territory where MD Group operates, this Policy will be adapted to the most restrictive local legislation applicable to it.

III. Objectives

To achieve its commitment to defend competition, MD Group pursues the

following objectives:

- Demonstrate MD Group's firm commitment to comply with all competition laws, thereby preventing any anti-competitive conduct, regardless of the country in which the businesses operate and whatever their activity is, since a zero-tolerance principle applies to this conduct.
- Communicate the necessary information so that both MD Group's professionals and stakeholders respect and contribute to promote free competition.
- Develop an internal control system to supervise the integrity, honesty, and transparency of all MD Group businesses, ensuring compliance with the applicable regulations in each country and the Code of Ethics and Professional Conduct.
- Contribute, through the conduct of all our professionals and businesses, to achieve free and competitive markets among economic operators, and foster confidence suppliers, customers, and authorities in MD Group at the same time.

IV. General principles

To fulfil the purpose of this Policy, MD Group assumes the general principles described below:



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- Firmly reject any form of anti-competitive behaviour in the market, not allowing, authorising or consenting in any way or under any circumstances, participation by its members in any form of anti-competitive conduct.
- Comply with the national and international regulations applicable in each of the geographical regions we work in, avoiding any behaviour that could be considered an abuse or restriction of competition.
- Actively promote a solid corporate culture of respect for competition rules and the prevention of competition breaches, which is permanently aligned with the principles stated in this Policy and in the Code of Ethics and Professional Conduct, to which all our professionals must necessarily adhere.
- Have various procedures in place aimed at preventing actions that could be considered anti-competitive.
- Use training and communication to promote ethical behaviour or anti-competitive conduct, in accordance with the legislation in force in each country in which the Group operates, to help its professionals to integrate it into their daily activities and to detect or prevent practices that may breach competition legislation.
- Require all its professionals to strictly comply with applicable legislation and internal regulations, expecting them, within their capacity to act, to

carry out appropriate professional diligence, and avoid practices or conducts that could alter market conditions or obtain any kind of illicit advantage.

- Commit to a policy of non-retaliation, with the aim of promoting an environment of transparency where all professionals feel free to report possible irregularities.
- Work together with the competition authorities in the countries in which it operates.
- Provide the oversight body sufficient resources to guarantee the effectiveness of this Policy.

V. Monitoring of compliance

The oversight body will establish the necessary mechanisms, and will keep them up to date, to confirm that the Policy is correctly applied in the organisation.

Failure to comply with the Policy will be trigger the sanctions regime of each Group company.

MD Group professionals must report any breach or suspected breach of the Code of Ethics and Professional Conduct, the Criminal Risk Prevention Model, or this Policy through the Whistleblower Management



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System speakup@miracledreams.eu or any other authorised whistleblower system.

All reports on breaches will be considered and properly investigated. MD Group professionals are also encouraged to contact their immediate line manager if they have any doubts about the content or application of MD Group's ethics and crime prevention rules and this Policy.

In all cases, MD Group guarantees the confidentiality of the identity of whistleblowers, without prejudice to the legal obligations provided and the defence of the rights of the company or of the persons involved in the report. Furthermore, MD Group guarantees that under no circumstances any reprisal or detrimental consequence arise for those who submit reports in good faith or for those in the MD Group who collaborate in the investigation of a breach of this Policy.

This Defence of Competition Compliance Policy was updated by the Board of Directors of Miracle Dreams Holding Ltd., representing the entire MD Group, on 2023, July 13th.

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