

Business Partners' Code of Conduct

Introduction

This Business Partners Code of Conduct outlines the expectations for business partners—including suppliers, contractors, consultants, and business associates—to align with Sideral fundamental values of ethics, sustainability, and human rights. Sideral requires all Business Partners to comply with the principles in this Code and to promote these principles within their own supply chains.

Business Partners are expected to participate in assessments of their sustainability performance, including environmental, social, and ethical criteria. These assessments may be conducted either by Sideral or by third-party associates. Participation in these assessments is essential for maintaining business relationships with Sideral, as sound sustainability practices are a critical expectation.

1. Business Ethics and Anti-Corruption

Compliance

Business Partners must comply with all applicable local, national, and international laws and regulations, including those of the countries in which they operate. A formal system to track legal compliance, prevent violations, and establish corrective actions must be in place, endorsed by senior management. Business Partners are required to disclose information on business activities, labor, health and safety, and environmental practices upon request.

Business Integrity

Business Partners must adhere to the highest ethical standards in their business relationships, practices, sourcing, and operations. Corrupt practices, including extortion, fraud, bribery, and money laundering, are strictly prohibited.

Improper Actions

Business Partners must avoid actions that would constitute an offense under any applicable anti-corruption and anti-bribery laws.

Fair Business and Competition

Business Partners must conduct their activities in compliance with all antitrust, competition, and fair-trade laws. They must respect applicable economic sanctions, trade laws, and restrictions imposed by the EU, the UN, or other national or supranational bodies. Any conflicts of interest must be disclosed to Sideral.

No Improper Advantage

Business Partners must not offer or accept bribes or other means of gaining undue or improper advantage.

2. Labour and Human Rights

Internationally Recognized Human Rights

Business Partners must respect internationally recognized human rights and ensure their practices are aligned with the UN Guiding Principles on Business and Human Rights. Suppliers are required to adopt policies that reference the ILO Declaration on Fundamental Principles and Rights at Work and OECD Guidelines for multinational enterprises.

Equal Opportunities

Business Partners must provide equal opportunities and avoid discrimination in hiring and employment practices based on race, color, religion, gender, sexual orientation, age, physical ability, health condition, political opinion, nationality, social or ethnic origin, union membership, or marital status. Business Partners should also respect local communities, including their land, forest, and water rights, culture, religion, and indigenous rights, and avoid any health and safety risks to these communities.

Acceptable Living Conditions

Business Partners must ensure that their workers are provided with acceptable living conditions, where applicable. This includes access to clean water, sanitary facilities, adequate housing, and necessary medical services.

Child and Forced Labour

Business Partners must prohibit child labor and comply with applicable minimum legal age requirements. Any form of forced or compulsory labor is strictly forbidden.

Harassment

Business Partners must ensure that employees are treated with dignity, respect, and equality, free from any form of harassment or discrimination. The use of corporal punishment, physical or verbal abuse, or any form of coercion is prohibited.

Safe Working Conditions

Business Partners must maintain a healthy, safe, and secure work environment. They are required to implement systems for reporting, investigating, and addressing health and safety incidents, in compliance with applicable health and safety laws.

Working Hours and Wages

Business Partners must comply with applicable laws regarding maximum working hours, wages, and benefits. Overtime work should be voluntary and compensated at the prevailing rates. Business Partners must also adhere to policies governing working time to prevent excessive work hours.

Freedom of Association and Collective Bargaining

Business Partners must respect employees' rights to join or not join labor unions or other lawful organizations and comply with relevant local and national laws related to collective bargaining. Suppliers are required to adopt policies that respect collective bargaining rights and foster open dialogue between employees and management.

Conflict Minerals

Business Partners must take measures to ensure that no conflict minerals are used in their supply chains. Upon request, they must provide the origin of listed minerals and avoid any involvement with illegal armed groups in mining, transportation, or related sectors.

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3. Environmental Protection

Licenses and Permissions

Business Partners must comply with all required environmental permits, approvals, and registrations, and follow related operational and reporting requirements.

Pollution Prevention, Resource Consumption, and Waste Management

Business Partners must continuously improve their environmental performance, specifically regarding emissions, energy, and resource management. They must implement measures to prevent pollution, rationalize the generation of solid waste, wastewater, and air emissions, and optimize the consumption of water and raw materials.

Greenhouse Gas Emissions and Energy Consumption

Business Partners are expected to identify cost-effective methods to reduce energy consumption and greenhouse gas emissions. They must promote decarbonization initiatives, use renewable energy sources and secondary materials where possible, and set emission reduction targets.

Product Content Restrictions

Business Partners must comply with all applicable laws related to the prohibition or restriction of specific substances, including labeling for recycling and disposal, in compliance with regulations such as REACH, RoHS, and CE marking requirements.

Biodiversity Protection

Business Partners are expected to take actions to protect and preserve natural ecosystems, forests, and wildlife in alignment with global and local conservation efforts.

4. Personal Data Protection

Business Partners must comply with the General Data Protection Regulation (GDPR) 679/2016 and applicable national laws to ensure the protection of personal data. Strict procedures should be in place to safeguard personal data throughout all business activities.

Business Partners must respect intellectual property rights, including those of Sideral, and maintain adequate measures to protect all confidential information provided.

5. Integrity Hotline

Business Partners have the right and obligation to report any suspected illegal behavior or violations of this Code. Notifications and complaints may be submitted anonymously through Sideral Whistleblowing mechanism. All reports will be investigated thoroughly and confidentially by appointed senior executives, with the assurance that reporting individuals will not face retaliation.

Business Partners are encouraged to establish similar mechanisms to allow stakeholders to raise concerns about potential violations of their own codes of conduct. All employees who report concerns should be protected from any form of retaliation.

6. Communication

It falls into the responsibilities of Sideral's management to communicate the content and the spirit of this document to all Business Partners and to encourage disclosure of any behaviour that may be non-compliant with its principles.

The Business Partners Code of Conduct is published, distributed to all Business Partners and posted on the company's website. We believe that the development of mutual trust relations with stakeholders makes a significant contribution to meeting our organizations and each company's objectives for sustainable development.

7. Governance and accountability

Responsibility for the implementation of this Code lies with the most senior executive responsible for the company.

Business Partner Acknowledgement

I, the undersigned, on behalf of the company, acknowledge having read and understood the terms and conditions of the Business Partners Code of Conduct and confirm that the company adheres to and commits to compliance with the Code.

Company Name: _____

Signer's Name and Title: _____

Signature and Stamp: _____

Date: _____

Validity of the Code of Conduct

Sideral reserves the right to reasonably amend this Business Partners Code of Conduct due to changes in the company's Code of Conduct and Business Ethics or evolving regulatory requirements. Business Partners will be informed of such changes and are expected to comply with them.