



Occupational Health and Safety Policy

Scope and application

Sidenor is committed to provide a safe workplace and continuously promote Health and Safety for employees, partners, and any person/organization working under the company's control, as well as other stakeholders, including customers, suppliers, contractors, subcontractors, and visitors. The policy has been developed taking into consideration the interests of key stakeholders of company.

The Company ultimate goal is "No accidents, no occupational illnesses."

This policy is developed to address Health and Safety related material negative impacts such as the unsafe conditions resulting in occupational accidents/illnesses. The policy incorporates Health and Safety risks, such as potential legal liabilities and reputational damage.

To achieve this, Sidenor must adhere to the following commitments:

1. Risk prevention culture

- Foster a culture where all injuries and work-related illnesses can and must be prevented.
- Fully integrate Occupational Health and Safety into the company's overall environmental, social, and governance (ESG) strategy, ensuring transparent disclosure of OHS risks and performance.

2. Compliance with regulations and standards

- Sidenor must comply with this OHS policy, as well as national laws and regulations. Where a discrepancy exists, the most stringent requirement shall apply. The company abide with internationally recognized Health and Safety frameworks, such as the OECD Guidelines for Multinational Enterprises and International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work.

3. Health and safety risk management

- Adopt a comprehensive risk assessment framework, ensuring that all significant risks to health and safety are reported and mitigated appropriately.

4. Incident reporting and investigation

- Report, investigate, and disclose all incidents (accidents, near misses, and unsafe conditions). Health and safety data and key performance indicators (KPIs) must be disclosed internally and externally to enhance transparency.
- Implement corrective and preventive measures promptly, ensuring that incident investigations contribute to continuous improvement efforts.
- Sidenor is committed to achieving the ultimate target "No accidents, no occupational illnesses."

5. Stakeholder engagement and communication

- Engage transparently with all stakeholders regarding Health and Safety issues, performance data, and corrective measures.

6. Employee participation and training

- Recognize that behaviors play a critical role in promoting a safe workplace. Provide continuous Health and Safety training programs, fostering skill development and knowledge-sharing.
- Encourage active consultation and participation of employees and their representatives in Health and Safety decision-making processes, with specific attention given to vulnerable groups.

7. Workplace Health and Safety

- Provide safe and healthy working conditions, including adequate facilities, tools, and protective measures, to minimize occupational injuries and illnesses.
- Promote mental health awareness and ensure that employees have access to support for mental well-being. This includes addressing psychosocial risks and promoting a supportive work environment.
- Ensure that both physical and mental well-being are protected, taking into consideration the diverse needs of employees, including gender-specific health considerations.

8. Continuous improvement and monitoring

Formal Review Mechanism: The Occupational Health and Safety Policy and the associated safety Guidelines are subject to a formal and structured review mechanism to ensure their continued relevance, effectiveness, and alignment with regulatory requirements, international standards, and the Company's sustainability strategy.

The review process is conducted at least every **two years**, or more frequently where required due to:

- regulatory changes (e.g. ESG, data protection frameworks)
- updates in international standards (e.g. UN, OECD, ESRS)
- identified risks, incidents, or audit findings
- significant organizational or operational changes

The review is coordinated by the **Sustainability function**, in collaboration with key internal stakeholders (Legal, HR, Internal Audit, and Senior Management).



Governance and Accountability

The Company has established a structured governance framework to ensure the effective implementation, oversight, and continuous improvement of its safety standards and Occupational Health and Safety Policy. Overall accountability for health & safety conduct lies with **Senior Management**, which is responsible for approving the Occupational Health and Safety Policy, ensuring its implementation across all operations, and monitoring performance.

The **Senior Management**, in close collaboration with the **Sustainability, Legal, HR, and Internal Audit departments**, is responsible for:

- overseeing the application of the Occupational Health and Safety Policy and safety Guidelines
- monitoring compliance with health & safety requirements
- coordinating investigations related to reported safety concerns
- managing the whistleblowing mechanism (Integrity Hotline) and ensuring proper follow-up

Line management is responsible for promoting health & safety behavior within their teams, ensuring awareness, and enforcing compliance at operational level.

All employees share responsibility for:

- complying with the Occupational Health and Safety Policy.
- participating in mandatory health & safety training
- reporting any suspected violations

Safety concerns can be reported through a formal **whistleblowing mechanism**, which allows confidential and anonymous reporting. All cases are assessed and investigated by authorized and trained personnel, ensuring independence, objectivity, and protection against retaliation.

This governance structure ensures clear accountability, effective oversight, and alignment of health & safety conduct with the Company's overall governance and sustainability framework.

Distribution and Communication

It falls into the responsibilities of Sidenor's management to communicate the content and the spirit of this document to all personnel, direct and associated, also to stakeholders. This policy is published and posted on the company's intranet network and websites.

The policy will be reviewed annually to ensure compliance with all applicable laws and regulations and any other relevant updates.