



Responsible Sourcing Policy

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1. Introduction

At ACCUMIN, we are committed to doing business in line with internationally-recognized principles on human rights, environmental management, business integrity, and anti-corruption. These values unite and guide us.

These values include how we work with our suppliers across our supply chain. This document sets out our Responsible Sourcing Code, providing process and performance requirements applicable to all suppliers doing business with ACCUMIN. Through their application, our goal is to achieve measurable, tangible improvements in our supply chain. We count on the commitment and support of our suppliers to continuous improvement in helping us to meet this objective.

We appreciate all of our suppliers' efforts to help us in our goal to source our products and services in a responsible manner and create sustainable value throughout our supply chain.

ACCUMIN believes that our joint efforts to establish a more sustainable supply chain will offer ample opportunities to strengthen our business relationships and create value for our respective companies.

We expect all of our suppliers to implement the Responsible Sourcing Code in a diligent and transparent manner. In particular, we call on them to:

- Implement processes or leverage on existing systems that enable suppliers to identify, avoid or mitigate risks and impacts, in their own operations and in their business relationships.
- Assess their operations and supply chain against the Responsible Sourcing Code or any similar standards based on the United Nations Global Compact.
- Communicate and actively engage with their workers, suppliers and main stakeholders, so that they can draw attention to potential concerns.

2. Scope of application

This policy applies to all Suppliers or Temporary Employment Agencies that are hired by a company belonging to ACCUMIN Group in all countries where ACCUMIN has operations.

Similarly, the Responsible Sourcing Code is applicable to companies and/or professionals (Subcontractors) that are also hired by a supplier to deliver services or provide supplies to the ACCUMIN Group.

3. Compliance with this Responsible Sourcing Policy

By engaging in business with ACCUMIN, the Suppliers acknowledge that they have reviewed, understood and agree to comply with this Responsible Sourcing Policy. The Suppliers further commit to applying, where applicable, the terms and guidelines set forth in this policy in the execution of their services and delivery of goods, ensuring that their operations align with ACCUMIN purchasing standards and ethical requirements.

The Financial Directors of ACCUMIN are responsible for ensuring a thorough understanding of the ACCUMIN Responsible Sourcing Policy and its principles. They will actively oversee compliance with the policy and will take necessary actions to monitor and enforce adherence, ensuring that all suppliers adhere to its requirements.

4. Human Rights

The scrupulous respect for Human Rights and Public Freedoms included in the national and international legislation in force and always in accordance with the Universal Declaration of Human Rights of the United Nations is connatural to the actions of Accumin and the people who form part of it.

Treating all people with respect and dignity is a fundamental pillar of our activities at ACCUMIN. To ensure this, our suppliers must have policies and processes appropriate to their size and circumstances, including:

- A clear commitment to respecting human rights, translated into guidelines and directives accessible to all staff.
- A human rights due diligence process focused on identifying, preventing, mitigating, and reporting on potential negative impacts.
- Procedures that facilitate the remediation of any adverse effects related to human rights, including the establishment of grievance mechanisms where possible.

ACCUMIN suppliers are expected to recognize, avoid, and address negative consequences that violate any internationally recognized human right, including, but not limited to, the following:

4.1. Forced labor and human trafficking

Do not engage in or condone the use of forced or trafficked labor.

Be diligent to identify and address any form of modern slavery in operations and the supply chain, including prison, indentured, bonded, enslaved or any other form of forced labor.

Loans or salary advancements must be based on fair terms, clearly explained to the worker, mutually agreed, and do not require the worker to remain with the employer until repayment is completed.

Do not retain or confiscate the personal papers of any worker including their passports.

Do not allow workers to pay recruitment, processing or placement fees, and agree with all workers on the terms of their employment in writing at the point of recruitment.

4.2. Child labor

Do not use child labor. Minors can be employed in limited circumstances, provided that they are at least 15 years old, of legal minimum age for employment or of age for the completion of compulsory education, whichever is higher.

4.3. Working time

Allow workers rest time. Regular working hours are in compliance with the country's laws and do not exceed 48 hours per week on a regular basis.

Give workers one day off, at least 24 consecutive hours, every seven days.

Give workers holidays and leave. Limit the workweek to 60 hours, including overtime, and obtain workers' voluntary consent to overtime.

4.4. Wages and benefits

Adequately remunerate workers. Compensation must be enough to meet workers and their families' basic needs and generate discretionary income.

Wages meet at least the minimum legal standards or the appropriate industry benchmarks, where there are no legal wage requirements.

Pay wages regularly and in full, and allow workers the benefits and leave that they are entitled to by law.

Do not use wage deductions as a disciplinary measure.

4.5. Fair and equal treatment

Maintain working practices and a working environment that is inclusive and professional.

Do not tolerate offensive, demeaning or abusive behavior, or discrimination of any kind.

Provide equal hiring and employment opportunities and do not discriminate based on personal characteristics.

Make employment related decisions objectively based on merits.

4.6. Workplace safety

Provide a safe and healthy work environment to prevent accidents and injury.

Identify, evaluate and control occupational health and safety hazards.

Where hazards cannot be controlled effectively at source, ensure workers have and use appropriate personal protective equipment.

Train workers regularly on health and safety and keep appropriate records. Accommodation, where provided either directly or through a third-party, is clean, safe and meet the basic needs of the workers.

4.7. Freedom of association

Adopt an open attitude towards the activities of trade unions and other worker organizations.

Respect and do not interfere with the right of workers to form or join a trade union or representative organization of their own choosing.

Recognize workers' right to bargain collectively. Recognize workers representatives' access to carry out their representative functions in the workplace and to openly communicate regarding working conditions without fear of discrimination, reprisal, intimidation or harassment

Depending on the sector, location, and context in which ACCUMIN suppliers or third parties operate, suppliers may need to consider additional human rights, namely those related to local communities and vulnerable groups that require particular attention, and conduct due diligence to identify, prevent, mitigate and account for human rights impacts on these groups.

5. Environmental Responsibility

To ensure responsible, sustainable environmental performance aligned with our organizational standards, suppliers and contractors must strictly comply with the following requirements:

In line with these commitments, we expect our suppliers:

5.1. Environmental compliance

Obtain all necessary environmental permits, licenses and registrations, and document them appropriately for your operations.

Provide training to relevant personnel to ensure knowledge of and compliance with the permits and other environmental legal requirements.

5.2. Environmental management

Implement an environmental management system tailored to the size, complexity, and specific nature of your activities. This system must allow for the identification, assessment, control, and effective mitigation of any environmental impacts generated.

Implement appropriate policies to integrate environmental practices into your operations and activities, and assign designated roles within your organization to be responsible for environmental issues.

Implement preventive measures aimed at avoiding environmental incidents and, if they occur, respond immediately with effective corrective actions, thus demonstrating a firm commitment to continuous improvement of environmental performance.

5.3. Resource consumption and waste minimization

Minimize the consumption of natural resources through sustainable practices, thereby reducing the use of energy, water, and other materials during the execution of its activities.

Implement specific practices to prevent environmental pollution, reducing emissions, polluting discharges, and the generation of solid and liquid waste derived from its operations, always respecting the precautionary principle.

Properly and effectively manage all waste generated by its operations, promoting reduction, reuse, recycling, and final disposal in accordance with applicable environmental regulations.

6. Business Integrity

We express our firm commitment to the values and principles stated in our Code of Ethics and do not tolerate any practices that may be considered irregular in the development of our relations with our employees, customers, suppliers, partners, competitors and other third parties or stakeholders.

In line with these commitments, we expect our suppliers:

6.1. Anti Bribery and corruption

Do not bribe anyone, anywhere, for any reason, or allow anyone else bribe on your behalf. Offering or accepting anything of value – including money, gifts, favors, entertainment, or even employment for a relative of a government official – might be seen as an attempt to influence a person's professional actions or decisions and therefore a bribe.

Do not make “facilitating payments” – small payments, in cash or in-kind, to expedite an action that a government official should routinely take.

6.2. Fair competition

Compete fairly based on product or services quality, innovation, price, advertising, and other legitimate means. Understand and comply with competition law requirements applicable to your business and do not engage in anti-competitive behavior.

6.3. Confidential information and intellectual property

Safeguard the confidential information of ACCUMIN. Use this information only for the purposes authorized for use by contractual agreement.

Do not share confidential information without ACCUMIN's consent.

Safeguard workers' confidential and private information appropriately.

6.4. Conflicts of interest

Report to ACCUMIN any situation that may appear as a conflict of interest in your relationship with ACCUMIN. Conflicts of interest occur typically in situations where the objectivity in performing the job is, or could be, impaired by a personal interest. Such situations may involve organizations, individuals, or both.

7. Implementation

To support ACCUMIN suppliers in meeting our Responsible Sourcing Code, ACCUMIN can further explain our expectations in more detail, and identify how to support suppliers' efforts to implement these principles in their operations and business relationships.

Identifying risks and impacts and finding appropriate ways to respond to them may take time. Nevertheless, we do expect good faith commitments from suppliers in implementing the Responsible Sourcing Code, reporting measurable progress and continuous improvement efforts.

If there is no clear commitment to prevent, mitigate and account for negative impacts, or if there is a persistent lack of action and improvement, we may consider contract termination.

We reserve the right to terminate contracts immediately in case of severe violation of the Responsible Sourcing Code.

The Responsible Sourcing Code does not create any rights beyond those included in the contractual relationship between ACCUMIN and ACCUMIN's supplier or any other parties; they are neither promises nor guarantees.

Suppliers may demonstrate that they adhere to the Responsible Sourcing Code by aligning with comparable standards or certification schemes based on the United Nations Global Compact.

8. Speaking Up

We strongly support a culture of speaking up without any fear of retaliation against those who report actual or suspected violations of the Responsible Sourcing Code. Consequently, we recommend our suppliers to:

- Provide workers with easily accessible means to raise concerns anonymously and protect them from retaliation.
- Maintain systems and processes to investigate the issues raised and take appropriate actions whilst protecting the confidentiality of all involved.
- Develop the means for individuals and stakeholders outside the organization to raise concerns and address these early on.
- Inform ACCUMIN through the key ACCUMIN contact of any concerns or suspected violation of the Responsible Sourcing Code.
- For any communication related to the implementation of Responsible Sourcing

Code, send us a message to the specific complaints channel we have set up on the corporate website:

https://whistleblowersoftware.com/secure/canal_denuncias_accumin.

9. Data Privacy

Data privacy in supplier relationships is important in order to protect the privacy and rights of individuals whose data is processed in the course of working with suppliers. The GDPR plays a central role in this, and we must ensure that our suppliers and service providers comply with appropriate data privacy measures. For this reason, we carefully review business partners in advance. When working with suppliers and service providers, we conclude data privacy-compliant contracts that contain clear regulations and rights and obligations regarding data privacy.

10. Dissemination and Communication

The communication and dissemination of this Policy for the responsible use of Responsible Sourcing Policy is the responsibility of the ESG Committee at Accumin, with the aim of ensuring that Accumin employees and other stakeholders are effectively informed about this Policy.

Version	Document	Responsible	Approval Body	Date of approval
V1	Responsible Sourcing Policy	ESG Committee	Board of Directors	1 April 2025