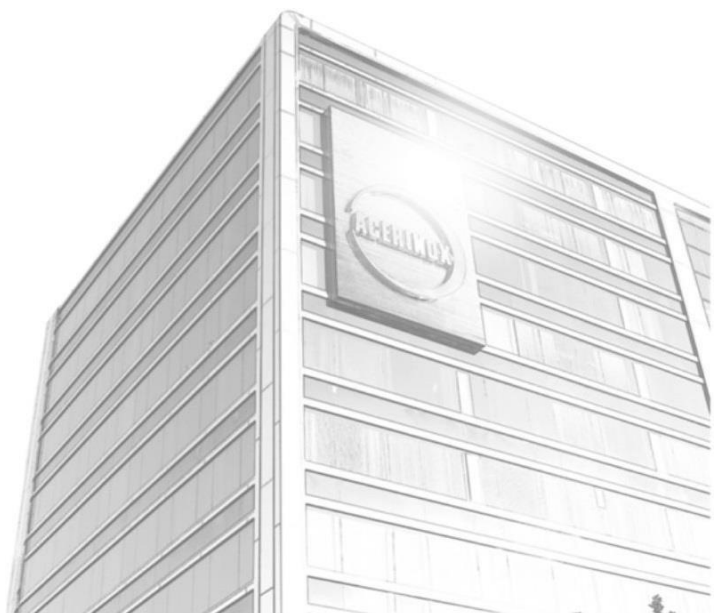




GENERAL POLICIES

Sustainable Purchasing Policy of the Acerinox Group

February 26, 2025



SUSTAINABLE PURCHASING POLICY OF THE ACERINOX GROUP

TABLE OF CONTENTS

<i>I) INTRODUCTION AND PURPOSE</i>	<i>2</i>
<i>II) SCOPE OF APPLICATION</i>	<i>2</i>
<i>III) PURPOSES</i>	<i>2</i>
<i>IV) GENERAL PRINCIPLES</i>	<i>3</i>
<i>V) GOVERNANCE</i>	<i>4</i>
<i>VI) POLICY DISSEMINATION</i>	<i>4</i>
<i>VII) REVIEW, UPDATING, AND IMPLEMENTATION</i>	<i>5</i>

SUSTAINABLE PURCHASING POLICY OF THE ACERINOX GROUP

I) INTRODUCTION AND PURPOSE

The Board of Directors of Acerinox, S.A. (hereinafter, “**Acerinox**” or the “**Company**”), as a listed company, holds the legally non-delegable authority to establish the general policies and strategies of the Company and of the Group of which it is the parent company. This Sustainable Purchasing Policy of the Acerinox Group (hereinafter, the “**Policy**”) aims to set out guidelines for Acerinox and its Group entities on purchasing goods and contracting services within the Group's activities, to encourage best practices in sustainability.

This Policy aligns with the Code of Conduct and Good Practices of Acerinox S.A. and its Group of companies, the Code of Conduct for Business Partners of the Acerinox Group, the General Sustainability Policy of the Acerinox Group, and specifically, the Sustainability Due Diligence Policy. It also adheres to international norms and standards on sustainability.

In accordance with the foregoing, the Acerinox Board of Directors approved this Policy during its meeting on February 26, 2025.

II) SCOPE OF APPLICATION

This Policy applies to Acerinox and entities within the Acerinox Group (hereinafter, the “**Acerinox Group**” or the “**Group**”) and, as such, is applicable to all its directors, managers, and employees.

Subsidiaries may develop their own rules, which must comply with this Policy and other internal regulations set by Acerinox affecting the Group, while also considering the specific legal requirements of the markets in which they operate. Subsidiaries are required to provide all necessary information to the Company and cooperate to ensure the effective implementation of this Policy.

The different entities within the Group will ensure that the principles of the Policy are applied, where appropriate and to the extent applicable, to the individuals or legal entities that have commercial relationships with any of the entities comprising the Acerinox Group (hereinafter, the “**Business Partners**”) throughout their chain of activities (hereinafter, the “**Activity Chain**”).

For entities not controlled by Acerinox and its subsidiaries, the promotion of principles that align with this Policy will be encouraged.

Where relevant, this Policy also applies to joint ventures, temporary business associations, and similar partnerships where Acerinox or its subsidiaries take on a management role.

III) PURPOSES

The Acerinox Group aims to be a leader in sustainability by incorporating ethical principles into its business model and promoting sustainable practices in all its contracting

SUSTAINABLE PURCHASING POLICY OF THE ACERINOX GROUP

processes. This provides Acerinox Group professionals with a comprehensive framework to ensure that the selection and engagement of Business Partners comply with applicable laws, the current internal regulatory framework, and especially the Group's corporate values along with the Code of Conduct and Good Practices of Acerinox, S.A. and its Group of companies. This commitment applies regardless of the geographical location of the Business Partners, where they operate, or which Group entity they conduct business with.

The Acerinox Group's objective is to establish stable and enduring relationships with its Business Partners based on shared ethical standards, enabling sustainable value creation. To achieve this, Acerinox will:

- a) Regularly incorporate environmental, social, and ethical criteria in its procurement processes.
- b) Ensure that Business Partner selection consistently adheres to applicable laws, commitments made, and the Group's internal regulations.
- c) Foster sustainable development and value creation, and encourage Business Partners to adopt sustainable practices across the Activity Chain through training, collaboration, and other initiatives.

IV) GENERAL PRINCIPLES

To achieve its stated objectives, the Acerinox Group promotes sustainable management across all its operations by adopting and encouraging the following general principles:

- a) Comply with applicable laws, regulations, the Code of Conduct and Good Practices of Acerinox, S.A. and its Group of companies, and all other internal rules of the Acerinox Group.
- b) Ensure the selection of supplies, raw materials, products, and services contributes to sustainable development throughout the Activity Chain, prioritizing partnerships with Business Partners who demonstrate:
 - Responsible management of their operations, considering the entire lifecycle of their products or services.
 - A commitment within their organization to enhance the information, training, health, and well-being of their workers, through risk assessment and prevention.
 - Specific actions in environmental protection and ethical frameworks that ensure legal compliance and transparency in their operations.
 - Compliance with and respect for standards related to workplace health and safety, human rights, environmental, ethical, and social responsibilities.
 - Environmental policies aimed at optimizing the use of natural resources and minimizing environmental risks and impacts.
- c) Use mechanisms that enhance transparency in procurement management and

SUSTAINABLE PURCHASING POLICY OF THE ACERINOX GROUP

ensure equal opportunities among Business Partners in a purchasing process, basing the selection, awarding of contracts, and decision-making on objective and fair criteria.

- d) Encourage transactions with local Business Partners wherever possible, provided the local supply is sufficient and competitiveness is not compromised, to support the development of the local business environment and create jobs in the communities where the Acerinox Group operates.
- e) Consider the full lifecycle of products and ensure durability by using packaging that can be easily reused, repaired, or recycled.
- f) Work with customers as needed, providing consistent, truthful, accurate, and appropriate information in line with standards that consider environmental, social, and ethical factors.
- g) Implement suitable measures to identify and manage risks and adverse impacts related to human rights and the environment.
- h) When appropriate, secure contractual assurances from Business Partners to ensure their compliance with the Code of Conduct for Business Partners of the Acerinox Group and monitor their adherence to duties and commitments throughout the contractual relationship through verification activities.
- i) Maintain open communication with Business Partners to enhance their awareness and commitment to sustainability.
- j) Foster collaboration with Business Partners to enable open innovation, improve product development, and modernize their organizational and production processes, contributing to economic decarbonization and sustainable value creation.
- k) Ensure compliance with privacy and data protection regulations and safeguard information confidentiality, preventing the disclosure of Business Partner data within the Acerinox Group's Activity Chain to third parties.
- l) Establish performance indicators to track Business Partners' commitments within the Activity Chain, setting medium and long-term objectives and measuring progress.
- m) Review and, if necessary, update and improve procurement procedures.

V) GOVERNANCE

The Governance foundations regarding sustainability, as outlined in the General Sustainability Policy of the Acerinox Group, are integral to this Policy.

VI) POLICY DISSEMINATION

Acerinox will actively promote the dissemination of this Policy within the Company and its

SUSTAINABLE PURCHASING POLICY OF THE ACERINOX GROUP

Group, also considering Business Partners and Stakeholders connected with the Group's activities.

The Policy will be available to shareholders and other Stakeholders on the Company's corporate website, alongside other corporate policies and sustainability standards.

VII) REVIEW, UPDATING, AND IMPLEMENTATION

This Policy will be reviewed and updated as necessary, considering regulatory changes, international standards, or criteria set by supervisory and control authorities in human rights, as well as changes affecting the structure and activities of the Acerinox Group.

The Policy will enter into force upon approval by the Acerinox Board of Directors, although the Acerinox Group may adhere to timelines outlined in applicable regulations regarding the enforceability of obligations in this area.

* * *