

## 1. Our Mission:

Emirates Steel and Emirates Cement part of EMSTEEL group is committed to the production of safe and sustainable steel products. In support of this goal, we will work together with third parties including suppliers, consultants, stakeholders and business partners (Suppliers) to:

- Operate and maintain a lean supply chain that supports our corporate policies and objectives.
- Develop sourcing solutions in line with customer, regulatory and wider stakeholder needs and expectations, as well as EMSTEEL ethics.
- Create long-term value and reduce risks for our business, operations and our Suppliers to the best interest of all related parties.

We will achieve these objectives by setting responsible sourcing standards, by collaborating, innovating and embedding responsible sourcing into our business processes and by applying the highest standards of business ethics.

## 2. Introduction:

The Suppliers' Code of Conduct (Suppliers' Code) sets forth the standards of conduct and describes the minimum expectations in the areas of business ethics that Suppliers are expected to comply with during the provision of goods and services under the contract / purchase order. We strongly engage with our Suppliers in constructive improvements about how together we can promote sustainable business and are keen to give recognition to those who implement them. Fundamental to the code is an expectation that all Suppliers that undertake any work with, or for EMSTEEL operate in full compliance with the laws and regulations in relevant areas of their business. EMSTEEL expects all existing and new suppliers to commit to the Code. Suppliers are required to check their contracts, agreements and purchase orders as they may contain additional obligations or higher standards than those set out in this code. Suppliers can refer [www.emsteel.com](http://www.emsteel.com) to ensure they are complying with the latest version of the Code.

## 3. Our Commitment to Suppliers:

Through the Suppliers' Code of Conduct, EMSTEEL will:

- Collaborate: Work with Suppliers to improve social (including health, safety and human rights), environmental and ethical standards. This will include joint assessments, such as but not limited to: site visits, etc., to evaluate performance against the Suppliers' Code.
- Support: Assist Suppliers to identify activities which may fall below the requirements of the Suppliers' Code and work towards achieving improved conditions in a timely manner, as per the needs of EMSTEEL.
- Prioritize: Focus attention on those parts of the supply chain where there are higher risks of not meeting the Suppliers' Code requirements and where the maximum improvement can be achieved with continuous enhancement.
- Respect: Always conduct our business in a fair, objective, transparent and professional manner. This includes treating Suppliers' employees working at our premises with the same workplace practices as our own staff.
- Promote: Act as an advocate for responsible supply chain practices and ethical standards within our industry.
- Communicate and train: ensure that all Emirates Steel employees are aware of the Suppliers' Code and the ones responsible for purchasing are properly trained.
- Improve: Regularly review our responsible sourcing program and practices to ensure they contribute to our vision.

#### 4. What we require from our Suppliers:

- How to behave and treat others
- How to protect our assets
- Ethical Commitments in business
- How to report your Concerns

##### i) How to behave and treat others

- **Human Rights** – EMSTEEL respects all human rights of its employees and local communities and is committed to promote these principles to its Suppliers and their workforce, as set out by our human rights standards.

EMSTEEL requests its Suppliers to develop and implement policies and procedures to ensure respect of all human rights in business, their relations with employees and their supply chain.

EMSTEEL fosters a work environment in which the contribution of each individual is equally valued. Any form of discrimination, harassment, intimidation, violence, abusive or offensive behavior of any kind is not tolerated. Suppliers are urged to follow the UAE Law, respectful language and all applicable UAE labour laws related to working hours and living conditions. Maintaining such an environment is the responsibility of everyone who works for or with EMSTEEL.

EMSTEEL firmly stands behind the below fundamental principles and our Suppliers must also comply with these...

##### Child labour

- No children under the age of 15 years old or the minimum age for completion of compulsory education, whichever is the highest, are employed either directly or indirectly by the contractor
- No children under the age of 18 are employed for hazardous, dangerous or exhausting work, work detrimental to their health, or after 8 pm
- Children under the age of 18 do not work overtime

##### Discrimination at work

- All employees are treated fairly and without discrimination during recruitment and employment
- All employees may perform their religious obligations without restriction or hindrance
- There is no discrimination against employees with special needs or medical conditions, unless it impacts their ability to perform their role

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##### Forced labour

- Employees are provided with voluntary and full freedom of movement related to their employment and are not bound by any financial threats, such as penalties or loss of rights and privileges
- The contractor may safeguard employees' personal documents and/or belongings with their permission, without any form of threat or intimidation, provided they can be returned directly to them within five hours
- Employees are not subject to any form of exploitation and no employment fees or commissions are paid by them or their family prior to employment
  - All employees are informed of their rights and obligations related to employment and termination

#### Working hours

- A normal work week is no more than 48 hours per employee with the exception of certain services
- Overtime is always voluntary and does not exceed 2 hours per day, unless it is for preventing the occurrence of a gross loss or severe accident
- One off-day as minimum per week is provided
- Pauses of up to one hour per five hours is provided
- Employees are provided with annual leave equal to or above national laws
- Transparent and accurate records of employees' attendance are recorded by the contractor

#### Remuneration

- Comprehensive final offers of employment are agreed in writing prior to employment
- Subsequent changes to employment contracts are mutually agreed and documented
- Employees' net remuneration is equal to or above the legal minimum wage, with total agreed deductions not exceeding the limits specified in the relevant applicable laws
- Legally mandated benefits, such as employees' compensation and medical insurance, are provided
- Employees are paid regularly as contractually agreed, either monthly or weekly and on time, without illegal deductions or penalties
- The contractor provides accurate and detailed remuneration information to the employees, and maintains accurate current and historical payroll records

#### Freedom of association

- Employees are provided with an opportunity to express their concerns and expectations collectively or individually without discrimination and retaliation
- Employees may, within the allowances of local and national laws, bargain collectively without discrimination or retaliation

#### Harassment

- Employees are protected from any form of physical, verbal or emotional harassment, or the threat thereof
- Employees can appeal against disciplinary actions free from any threat of punishment or retaliation

#### Conflict minerals and indigenous people

- Where applicable, the rights to property and land of indigenous people are protected within the framework of Free, Prior and Informed Consent
- The supplier does not source any materials or products containing minerals from conflict affected regions impacting workers' rights 9. Conflict-affected and high-risk areas
- EMSTEEL will not tolerate any contribution directly or indirectly to armed conflict, human rights abuses, or risks for workers and communities in conflict-affected or high-risk areas

#### Communication

- Workers should always be communicated to in a language they fully understand

Where local laws forbid suppliers from upholding certain aspects of this Code or the human rights requirements, they should comply with the local laws while seeking to respect human rights.

- **Health, Safety and Environment** - EMSTEEL is committed to working towards a goal of zero accidents and injuries, as well as general wellbeing in the workplace and beyond. This is endorsed by the H&S policies and procedures that promote our philosophy of Safe Sustainable Steel. The responsibility for maintaining the Health, Safety and Environment standards is shared by all Employees and Suppliers by following the health, safety and environmental policies and requirements,

eliminating all work-related injuries and reporting any potential incidents or hazards. Perform work safely and follow any communicated work standards. Working under the influence of illegal drugs or alcohol is not tolerated.

- **Environmental Stewardship:** EMSTEEL is committed to protect the environment and encourages Suppliers to adhere relevant environmental authority guidelines.  
EMSTEEL is committed to making steel products more sustainable. In order to achieve this goal, EMSTEEL uses its expertise in steel and mining to develop cleaner processes, aims to minimize the impact on the environment. We seek to work with Suppliers that are committed to the same objectives and follow best practices in environmental management, waste reduction, recycling and other environmental solutions.
- **Working with Third Parties** - Business relationships with external parties (such as suppliers, consultants, customers, etc.) are established to support EMSTEEL in managing its activities effectively. Any third parties working with EMSTEEL would need necessary approvals and respect the applicable laws, regulations and compliance standards, including the ethical commitments set out in this Code.

## ii) How to protect our assets

- **Safeguarding Company Assets** - Everyone who holds, controls, manages or supervises company assets has a duty to care for them while maximizing the efficiency of their use to the benefit of EMSTEEL and its stakeholders. EMSTEEL's assets (including but not limited to its fixed assets, financial resources, equipment or materials) have been entrusted to Employees and Suppliers to enable the achievement of business goals. Necessary security policies need to be followed, ensuring transparent documentation supporting any costs and expenses and do not engage in unnecessary, extravagant or improperly approved purchases.
- **IT Resources and Cybersecurity** - All persons utilizing, supervising or having access to EMSTEEL IT resources have the responsibility to protect and use the company's IT resources for business purpose in line with the law, IT security and internal policies. Be aware of cybersecurity threats (e.g., viruses/trojans, hacking attempts, phishing, password leaks) and comply with all IT security requirements in the company. Report any unusual activity or suspected IT risks to your IT team immediately. Do not use information and communication technologies, including networks, to carry out hostile activities or acts of aggression, pose threats to national peace and security or proliferate information regarding weapons or related technologies.
- **Records, Documents and Controls** - It is the responsibility of all Suppliers working with or representing EMSTEEL to ensure integrity of financial and non-financial information. Upon request, we require our Suppliers to provide EMSTEEL or its representatives with copies of all relevant information, co-operate and use reasonable endeavors to ensure that their sub-contractors do the same and demonstrate the efforts being done in accordance to the Code.

## iii) Ethical commitments in business:

EMSTEEL is committed to apply fair, ethical and transparent business practices and standards at all times. EMSTEEL takes a zero - tolerance approach to unethical practices and does not procure goods and/or services that do not comply with national rules and regulations. EMSTEEL is committed to using raw materials of legal and sustainable origin and will not entertain 'conflict minerals'. EMSTEEL requests its Suppliers to maintain and enforce a company policy and procedures requiring adherence to ethical business

practices, adopting the principles of this Suppliers' Code of Conduct and EMSTEEL's Anti-Corruption Policy. In particular, EMSTEEL requests its Suppliers to conduct business in an ethical manner by:

- Refraining from any and all forms of fraud, corruption, extortion and/or bribery, and specifically ensuring that business dealings and relationships are dealt with integrity and transparency;
- Complying with applicable anti-bribery and other relevant laws for giving and receiving gifts, entertainment and hospitality ("GHE") to any employees of EMSTEEL (including their families) in an attempt to influence business decisions. These obligations extend to any third parties acting in cooperation or on behalf of EMSTEEL (e.g., agents, consultants, brokers, other commitments to customers (including EMSTEEL' employees, Public officials etc.). Any suspected practices or offer, solicit, give or receive any improper payments or bribes, outside business involvement either directly or indirectly need to be reported using any of the Whistleblowing channels available in EMSTEEL;
- Adhering to Anti-Trust, Anti-Money Laundering and relevant Competition laws, and appropriately address any risk of breaching them. The Supplier shall not engage in any form of corruption, extortion, embezzlement or bribery to obtain an unfair or improper advantage. Supplier shall abide by all applicable anticorruption laws and regulations of the countries in which it operates;
- Disclosing immediately to EMSTEEL information regarding potential Conflicts of Interest relating to their activities as an EMSTEEL supplier, including disclosure of any financial interest an EMSTEEL employee may hold in their business or personal relationship including a family member with anyone in EMSTEEL;
- Protecting all confidential information of EMSTEEL and its respective business partners at all times. Never discuss confidential information with third parties without signed non-disclosure agreements and /or confidentiality clauses in the relevant agreements. Do not release any external statements or communication on behalf of or referencing EMSTEEL to media or the public;
- Respecting Intellectual property ("IP") of EMSTEEL, including copyrights, know-how, patents, trademarks and trade secrets, company physical access, IT security policies and procedures, as well as any IP of third parties in use at EMSTEEL;
- Adhering to relevant rules and regulations.
- Trading activities of insiders are strictly regulated and breaching these requirements, that is using the "inside" information for trade (either directly or by co-operating with others) is illegal.
- Abiding by EMSTEEL ethical standards and all applicable laws.

EMSTEEL will work with its Suppliers in assessing Suppliers' compliance with the requirements of this Suppliers' Code and addressing any identified gaps. EMSTEEL will exercise third party due diligence prior to conducting any business relationship with its Suppliers. In case where you believe that a contravention of this code has been committed by an EMSTEEL employee or another stakeholder, you may raise such matter in confidence using the following Whistle Blower Channels:

**iv) How to report Concerns:**

Email: [compliance@emsteel.com](mailto:compliance@emsteel.com)

[Speak-up Platform](https://emsteel.ipm.ae.starcompliance.com)  
<https://emsteel.ipm.ae.starcompliance.com>

Toll-Free No.: 800 065 12062  
(available in Arabic and English Languages 24/7)

## 5. Security Requirements for Third Party Services

**Compliance with Sector and National Security Requirements:** The Service Provider/Second Party/Vendor shall ensure compliance with all relevant sector-specific and UAE national-level security requirements pertaining to supply chain security.

**Subcontractor Management:** The Service Provider/Second Party/Vendor shall not subcontract any part of the services or products provided under this Agreement without the prior written consent of EMSTEEL. The Service Provider/Second Party/Vendor shall ensure that all approved subcontractors comply with the terms and conditions of this Agreement and shall remain fully responsible for their actions and omissions.

**Continuous Monitoring and Auditing:** EMSTEEL reserves the right to conduct regular audits and monitoring of the Service Provider/Second Party/Vendor's compliance with this clause. The Service Provider/Second Party/Vendor shall cooperate fully with EMSTEEL's compliance assessments and provide all necessary documentation and access to demonstrate adherence to security requirements.

**Compliance with Laws and Regulations:** The Service Provider/Second Party/Vendor warrants that all goods and services provided under this Agreement comply with all applicable laws, regulations, and industry standards. The Service Provider/Second Party/Vendor shall promptly notify EMSTEEL in writing of any potential or actual violations that could affect the supply chain.

**Security and Privacy Controls:** The Service Provider/Second Party/Vendor shall implement and maintain robust security and privacy controls to protect sensitive information and ensure the integrity of the supply chain. These controls shall include, but are not limited to, encryption, access controls, regular security assessments, and incident response protocols. (This clause is applicable only if EMSTEEL shares corporate information with the Service Provider/Second Party/Vendor (or) if EMSTEEL data is hosted and managed by Service Provider/Second Party/Vendor).

**Incident Reporting and Response:** The Service Provider/Second Party/Vendor shall promptly report to EMSTEEL any incidents that could impact the supply chain, including security breaches, data leaks, and other disruptions. The Service Provider/Second Party/Vendor shall take immediate action to mitigate the impact of such incidents and shall provide regular updates on the status and resolution of the issue.

**Business Continuity and Disaster Recovery:** The Service Provider/Second Party/Vendor shall maintain and regularly test business continuity and disaster recovery plans to ensure the continuous operation of critical supply chain functions. These plans shall be provided to EMSTEEL upon request and shall include strategies for dealing with supply chain disruptions. (This clause is applicable only when procuring cloud service, cloud application (or) if vendor is hosting EMSTEEL data and information system).

**EMSTEEL is entitled to review this Suppliers' Code and the implementation program, with respect to its suitability and effectiveness.**

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As the representative of the Supplier here stated, I hereby acknowledge I have read and understood the contents of this Code, as acknowledged in the SCH platform