

SOCIAL ACTION POLICY

The Tubacex Group (hereinafter interchangeably “TUBACEX” or “the Company”) understands social action as a strategic tool to generate shared value and strengthen the bond between the company and the communities in which it operates, contributing to sustainable development and social wellbeing.

This Policy is framed within the commitments established in the Corporate Sustainability Policy and the Human Rights Policy, defining the principles and commitments that guide the Group’s contribution to social development and to the prevention and mitigation of adverse social impacts.

This Policy constitutes a reference framework for the planning, implementation and monitoring of social action initiatives, aimed at generating shared value, strengthening local partnerships and contributing to the prevention and mitigation of adverse social impacts, in line with the Group’s strategic objectives.

SCOPE OF APPLICATION

This Policy applies to all subsidiaries, facilities and commercial offices that make up the Group, as of its approval date, as of its approval date, and regardless of their geographic location, legal nature and/or level of operational dependence.

Likewise, its principles and commitments are conveyed to business relationships, suppliers, contractors and relevant business partners.

GUIDING PRINCIPLES

The Tubacex Group’s social action is governed by the following principles:

- **Sustainability:** ensure that social action initiatives contribute to long-term value creation and to the sustainable development of communities.
- **Collaboration:** work together with local communities, institutions, organizations and other stakeholders in identifying and developing joint solutions.
- **Solidarity:** promote empathy, cooperation and support for vulnerable groups or those at risk of exclusion.

- **Social commitment:** assume an active role in the social development of the communities where the Group operates, integrating social action into its corporate culture.

OBJECTIVE AND COMMITMENTS

The Tubacex Group recognizes the role it plays in the social environment and assumes its responsibility to contribute positively to the communities in which it carries out its activities. To this end, it promotes and coordinates social action initiatives aimed at effectively contributing to social wellbeing, reducing inequalities and generating shared value.

Community development

- Develop and maintain social action programs in the communities where the Group operates, as well as in other priority geographic areas, allocating technical, financial and human resources in accordance with the principles of sustainability and solidarity.
- Collaborate with local authorities, NGOs, educational institutions and other social stakeholders in social action matters and the promotion of community development.
- Promote projects that foster access to education, employability, health and social inclusion.

Volunteering and internal participation

- Encourage employee participation in social action programs, strengthening the sense of belonging and corporate social responsibility.
- Promote internal awareness programs that reinforce the culture of social action within the Group.

Support for vulnerable groups

- Promote, as far as possible, collaboration with associations and charitable organizations that support groups in situations of vulnerability.
- Allocate resources to initiatives that contribute to improving quality of life and access to development opportunities for the most disadvantaged people.

Alliances and institutional collaboration

- Establish alliances with local entities and international organizations to develop joint projects oriented to the Sustainable Development Goals (SDGs).
- Align all social action initiatives with the United Nations Guiding Principles on Business and Human Rights, integrating social action into the corporate due diligence framework.

Transparency, monitoring and evaluation

- Record, evaluate and annually communicate the actions and resources allocated to social action, in compliance with the principles of transparency, accountability and continuous improvement.
- Include the results and impact of social initiatives in the Tubacex Group's Sustainability Report.
- Establish monitoring and evaluation mechanisms to measure the effectiveness and social impact of the actions undertaken.

In this way, TUBACEX consolidates its commitment to social development and the wellbeing of communities, contributing to the generation of a positive social impact.

The actions and resources allocated to social action will be recorded, evaluated and annually communicated in the Group's Sustainability Report, in compliance with the principles of transparency, accountability and continuous improvement of our corporate Sustainability and Human Rights Due Diligence policies.

GOVERNANCE AND RESPONSIBILITIES

The correct implementation and effectiveness of this policy requires a clear distribution of functions and responsibilities at all levels of the organization:

- Chief Executive Officer: approves the Policy, ensures compliance and periodically monitors the associated results. Ensures the integration of its principles into the Group's strategy.
- Sustainability Department: drafts, reviews and updates the Policy, coordinates its implementation and ensures technical consistency with the rest of the

corporate policies and procedures. It also compiles and consolidates the information necessary to monitor the associated indicators and commitments and coordinates its transparent and verifiable communication through the Annual Sustainability Report.

- Senior Management: drives the implementation of the Policy throughout the organization, ensuring the availability of the material, human and financial resources necessary for its execution.

REVIEW AND CONTINUOUS IMPROVEMENT

The TUBACEX Group maintains a systematic process of review and continuous improvement of its social action performance.

- Periodically evaluates results obtained through performance indicators.
- Reviews and updates this Policy and strategic objectives periodically, at least every two years, or earlier if significant changes occur in the regulatory, strategic or operational context that recommend doing so.

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