

CORPORATE SUSTAINABILITY POLICY

This Sustainability Policy serves as the pre-eminent corporate policy within Imbono's Integrated Management System.

The purpose of this Policy is to define the principles and commitments that guide the conduct of Imbono and all persons acting on its behalf. This relates to all activities, ensuring ethical, responsible, safe, efficient and sustainable action, oriented towards the creation of lasting value for the organization and its stakeholders. This Policy should act as a framework for the definition of objectives, processes, responsibilities, controls and management practices aligned to the business strategy and its related requirements.

It is applicable to all Imbono entities, business units, corporate and support functions, as well as all employees, members of the management and administrative bodies, contractors, and other persons acting on behalf of the organisation. It covers all activities, processes, projects, assets, services and operations undertaken, managed, coordinated or materially influenced by Imbono throughout its value chain.

Imbono will promote, whenever possible, the adoption of these principles with partners, suppliers, subcontractors and other relevant stakeholders.

Imbono conducts its activities in accordance with the corporate values of Integrity, Excellence, Perseverance, Innovation and Customer Orientation, ensuring that these principles are reflected in decisions, behaviours, and results in all areas of activity.

In the implementation of these values, the organisation guides its actions by the principles of legality, ethics, prevention, transparency, responsibility, proportionality, efficiency and continuous improvement, adopting a management approach based on risk, performance, and sustainable value creation.

Imbono undertakes to:

- Ensure the quality, reliability, and consistency of its services, solutions, processes and deliverables, promoting customer satisfaction, effective execution and continuous improvement of organisational performance.
- Provide safe and healthy working conditions, appropriate to the nature and scale of the risks of its activities, promoting the prevention of injuries, health disorders, and work incidents, as well as the consultation and participation of workers in applicable matters.

- Protect the environment, prevent pollution and other forms of environmental degradation, use natural resources responsibly and integrate resource efficiency, resilience, climate change, biodiversity, and environmental impact considerations into their decisions, activities and operations in a progressive and proportionate manner.
- Act ethically, transparently, responsibly, and rigorously, ensuring compliance with legal, regulatory, normative, contractual and other applicable obligations, as well as the prevention of practices incompatible with its values, including corruption, fraud, conflicts of interest, and other misconduct.
- Respect recognised human and labour rights, promote diversity, equity, inclusion, and development of people, and maintain constructive relationships with customers, partners, suppliers, communities, authorities, and other relevant stakeholders.
- Integrate sustainability and the requirements of the Integrated Management System in the planning, development, execution, monitoring and improvement of its processes, projects, assets and operations, establishing objectives, indicators, responsibilities and control mechanisms appropriate to the context and materiality of risks and opportunities.

To this end, the organisation guides its actions by applicable legal and regulatory requirements and seeks to align its processes and practices with recognised benchmarks and good practices, including the IFC Environmental and Social Performance Standards, the World Bank Group General and Industry - Sector Environmental, Health, and Safety (EHS) Guidelines, the Equator Principles, the applicable International Labour Organization Conventions, the United Nations Guiding Principles on Business and Human Rights, the United Nations Sustainable Development Goals and the management system standards adopted by Imbono, including, where applicable, ISO 9001, ISO 14001 and ISO 45001.

This Policy constitutes the overarching corporate policy governing sustainability and Imbono's Integrated Management System, replacing any previous partial policies on equivalent matters within the scope of the covered entities.

Signed by:



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Chief of People & Culture Officer of *Imbono*,

This document enters into force on 11th June 2026.