

Occupational Health and Safety Policy

At **Telefónica Factoring España S.A.**, we are committed to ensuring the safety and health of all our employees both in the office and in teleworking environments. We recognize that occupational health and safety are fundamental to the well-being and physical integrity of our team, as well as to the continued success of our company in the finance sector. Therefore, we commit to following these policies and procedures to provide a safe and healthy work environment:

1. Management Commitment

The company's management assumes responsibility for leading the implementation and maintenance of safe and healthy practices both in the office and in teleworking.

A health and safety officer will be appointed to oversee and coordinate all activities related to safety and health.

Good practices will be promoted both within the company and in its supply chain to ensure the integrity, safety, and health of workers.

2. Risk Identification

Annual risk reviews will be conducted to identify potential hazards. Special attention will be paid to risks associated with office work, such as exposure to display screen equipment (DSE) and ergonomic risks.

Measures will be taken to mitigate or eliminate identified risks, prioritizing the safety and health of our employees in any work context.

3. Training and Awareness

Occupational health and safety training will be provided tailored to the specific needs of working in a small office and teleworking environments.

Awareness of the importance of safety and health will be promoted through regular communications and clear guidelines.

4. Legal Compliance

We will comply with all relevant laws and regulations related to occupational health and safety, as well as any other applicable requirements in the finance sector.

5. Incident Investigation

We will investigate all occupational health and safety incidents both in the office and in teleworking environments to identify underlying causes and take corrective actions.

6. Employee Participation

We will encourage employee participation in risk identification and the promotion of safe practices, including in teleworking environments.

7. Continuous Improvement

We will continually seek ways to improve our occupational health and safety management system through regular review of policies and procedures, adapting them to the changing needs of our company.

This occupational health and safety policy reflects Telefónica Factoring España S.A.'s commitment to the well-being and safety of all our employees both in the office and in teleworking environments. We expect all team members to actively contribute to maintaining a safe and healthy work environment in any work context.

This policy has been approved by the Board of Directors of Telefónica Factoring España S.A. on June 27, 2024.