

## CRIME PREVENTION COMPLIANCE POLICY

The Board of Directors of Barna Steel, S.A., on behalf of the entire Celsa Group ('**Celsa Group**'), in the context of its general and non-delegable power to determine the general policies and strategies of the Celsa Group, and in accordance with section 31 *bis* of the Spanish Criminal Code [*Código Penal*] has approved the *Crime Prevention Compliance Policy* (the '**Policy**').

### I. Purpose

In line with the values of honesty, loyalty, and respect for legality enshrined in the Celsa Group Code of Ethics and Professional Conduct, this Policy develops the principle of respect for legality and ethical values and is aligned with a solid and established corporate culture of regulatory compliance and crime prevention among Celsa Group professionals.

With this Policy, Celsa Group formalises its commitment to complying with the laws in force, particularly those of a criminal nature and with the principle of zero tolerance against any illicit or criminal conduct.

The purpose of this Policy is to lay the foundations for establishing and exercising the required controls to prevent, detect or significantly reduce the risk of crimes being committed within the Celsa Group.

### II. Scope

The Policy applies to the members of the Board, the Executive Committee, managers, and all professionals who make up the Celsa Group, regardless of the companies to which they belong, their place of residence or the location of their activities.

The Policy also applies to all those who act professionally within the Celsa Group (collectively, the **'Bound Persons'**).

This Policy will be adapted to any more restrictive local legislation that apply.

### **III. Commitments**

The principles of honesty and loyalty, together with respect for the law and ethical values, as set out in the Celsa Group's Code of Ethics and Professional Conduct, are the highest standards that can be demanded and expected of all our professionals, who are required at all times to behave ethically and impeccably, avoiding any unlawful conduct and, in particular, any criminal conduct, due to the particular seriousness of criminal offences.

This Policy formalises Celsa Group's culture of zero tolerance of any unlawful conduct and of the commission of any crime within the scope of the activities it carries out.

Celsa Group firmly rejects all forms of criminality and does not allow, authorise or consent to any criminal conduct by its professionals in the performance of their duties, or for Celsa Group or on its behalf.

Celsa Group undertakes to carry out its activities in full compliance with the applicable laws, especially those of a criminal nature. Therefore, Celsa Group requires its professionals and related third parties to use only lawful, legitimate, and ethical practices to achieve its objectives and those of its stakeholders.

### **IV. General principles**

To achieve the implementation of these commitments, Celsa Group assumes and is guided by the following general principles:

- Comply with the applicable legislation in force and make same requirement of all Celsa Group professionals and related third parties.
- Have and implement the necessary mechanisms and actions to prevent and combat the possible commission of unlawful acts by any Celsa Group professional.

- Keep control, prevention, and mitigation mechanisms and systems up to date to ensure their effectiveness.
- Promote a solid culture of compliance and criminal prevention of 'zero tolerance' of the commission of illegal acts and in the application of the principles of ethics and responsible behaviour of all Celsa Group professionals, regardless of their hierarchical level and geographical location.
- Provide information and training on the Celsa Group's disciplinary system and its Whistleblower Management System.
- Make the Whistleblower Management System available to all professionals and third parties so that they can submit questions and complaints confidentially and securely.
- Require our professionals to report any irregular conduct in good faith through the Whistleblowing Management System.
- Agree compliance rules with the third parties related to Celsa Group's business (whether customers or suppliers) to ensure a relationship based on regulatory compliance.
- Ensure that any investigation procedure into the possible commission of an offence and the imposition of sanctions is fair, non-discriminatory and proportional, in accordance with the applicable legislation always and in all places.
- Equip the regulatory compliance units and bodies with the human, material and economic resources to comply with this Policy.

## **V. Monitoring of compliance**

The Celsa Group's Compliance Body is responsible for supervising the operation of and compliance with the Criminal Risk Prevention Manual, ensuring the effective implementation of this Policy by putting the different measures set out in the Crime Prevention and Response Manual in place.

To this end, the Compliance Body has autonomous powers of initiative and control to monitor the operation, effectiveness, and compliance with this Policy, ensuring the adequacy of all mechanisms

and measures for preventing, detecting and reacting to the commission of crimes and regulatory compliance in Celsa Group.

To ensure that this Policy is effectively applied, Celsa Group has set up various internal reporting and communication mechanisms. Therefore, any queries, observations and complaints from professionals regarding crime prevention may be submitted through these different Celsa Group channels, ranging from simple reporting to a line manager to verbal or written reporting (by email, for example) to any of the members of the Compliance Body, as well as through the Celsa Group Whistleblower Management System.

In any case, all Celsa Group professionals are obliged to immediately use any of these channels if they have doubts about how to apply this Policy, or become aware of individual or collective conduct or activities in the context of Celsa Group operations that may involve a breach of its terms, regardless of whether the conduct was ordered or requested by a superior.

In particular, and without prejudice to other existing channels within the Celsa Group for consulting or reporting practices contrary to Celsa Group regulations, the Compliance Unit has the following email address for this purpose: [speakup@gcelsa.com](mailto:speakup@gcelsa.com).

Any query, observation or report on criminal prevention must eventually be managed by the Compliance Body as described in this Policy and as developed in the Crime Prevention and Response Manual.

In any case, Celsa Group will ensure that the channels of communication with the Compliance Body constitute a secure medium, equipped with the measures required by EU regulations on data protection and whistleblower protection, which guarantees the confidentiality of the identity of those who make use of them, and that no reprisals are taken against them when they use them in good faith.

This Crime Prevention Compliance Policy was updated by the Board of Directors of Barna Steel, S.A., representing the entire Celsa Group, on 2023, July 13<sup>th</sup>.