

HUMAN RIGHTS 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 Celsa Group, has approved the *Human Rights Policy* (the '**Policy**').

I. Purpose

The purpose of this Policy is to define and establish the principles and criteria governing Celsa Group's actions on Human Rights.

Given the importance of respecting Human Rights in all their aspects and in all the territories in which the company operates, Celsa Group has been, and will continue to be, firmly committed to respecting Human Rights, both in relation to its professionals and to the different stakeholders with whom it interacts in the performance of its activity.

The purpose of this Policy is to formalise Celsa Group's commitment to Human Rights in all the countries in which it is present, and in turn, to define the principles that Celsa Group applies to ensure respect for Human Rights, in accordance with the principles of the United Nations Global Compact, the conventions of the International Labour Organisation, the Sustainable Development Goals (SDGs) approved by the United Nations, the Code of Ethics and Professional Conduct of Celsa Group, along with any text that replaces or supplements them.

II. Scope

This Policy applies to Celsa Group and all group companies, taking into account their specific characteristics. Celsa Group will work to ensure that the policies of its Group companies are in line with this Policy.

III. General Principles

To achieve these commitments, Celsa Group assumes and promotes the following principles in terms of compliance with Human Rights:

- Respect people, their freedom and dignity, as well as the principle of non-discrimination on the grounds of race, sex, ideology, nationality, religion, sexual orientation, age or any other personal, physical, mental, or social condition to prevent any type of discrimination on the grounds of any of these characteristics.
- Follow the applicable national and international legislation and the United Nations Guiding Principles on Business and Human Rights.
- Reject forced labour, child labour, physical, psychological, or moral harassment, or any other conduct that violates people's rights.
- Ensure a living wage in accordance with the amount established by law or through collective bargaining applicable in each territory.
- Maintain a high level of ethical behaviour and open dialogue with our stakeholders.
- Adherence to international instruments and certifications related to social responsibility, the environment, human rights and sustainability, complying with the requirements under them, and obtaining and maintaining the certifications corresponding to internationally recognised standards.
- To actively foster a culture that promotes respect for Human Rights, as well as behaviours that favour that respect, both within our professionals and throughout our value chain.
- Encourage and promote training and awareness-raising initiatives for Celsa Group stakeholders in the area of Human Rights.
- Encourage suppliers to take on the commitment to comply with this Policy.

- Establish and maintain systems and procedures for detecting, reporting, protecting and eradicating actions or behaviour contrary to Human Rights and the established ethical principles.
- Make one of our objectives the promotion and protection of Human Rights throughout our supply chain, extending our commitment to all professionals, customers, and suppliers with whom we work.
- Align our principles and commitments with the Universal Declaration of Human Rights, the principles of the United Nations Global Compact, the standards of the International Labour Organisation and the Organisation for Economic Co-operation and Development (OECD) guidelines for multinational companies.
- Assess human rights risks based on corporate risk assessments and projects.
- Analyse the impact of our activity on the respect of Human Rights, preventing, mitigating and repairing, if necessary, any negative consequences that may have been caused or to which we may have contributed.

IV. International instruments to which Celsa Group adheres

Celsa Group's activities and businesses, and therefore this Policy, are based on the utmost respect for and compliance with the values, principles, and human rights prescribed by international and European law, including:

1. The United Nations (UN) International Bill of Human Rights, consisting of the Universal Declaration of Human Rights (UN, 1948), the International Covenant on Economic, Social and Cultural Rights (UN, 1966), and the International Covenant on Civil and Political Rights (UN, 1966).
2. The European Convention on Human Rights.
3. The United Nations Convention on the Rights of the Child.
4. The 1926 International Slavery Convention, its mechanisms, and protocols.

5. The Convention on the Rights of Persons with Disabilities (UN, 2006).
6. The Charter of Fundamental Rights of the European Union (2000).
7. UN Human Rights Council Resolution 48/13 of 8 October 2021 recognising the right to a clean, healthy, and sustainable environment as a human right.
8. National constitutions and laws that enshrine or implement human rights.
9. Social Accountability Standard SA 8000.

This Human Rights Policy was updated by the Board of Barna Steel, S.A., representing the entire Celsa Group, on 2023, July 13th.