

GENDER EQUALITY AND EQUAL OPPORTUNITIES POLICY

The commitment for a work environment where the values of diversity, equity and inclusion are promoted, with particular reference to gender equality and equal opportunities, reflects the vision and mission of the Marcegaglia Group¹. These values are integrated into the corporate strategy, with the awareness that promoting an inclusive, diverse, and gender-equal culture allows the improvement of the working environment, participation, and collaboration, contributing to our success. Our approach is based on impartiality and does not tolerate any form of discrimination related to gender, age, race, national, territorial or social origin, caste, birth, disability, sexual orientation, family responsibilities, social status, trade union membership, political opinions, religious beliefs, or any other condition that may give rise to discriminations. Moreover, within the Marcegaglia Group, conditions that enable to remove cultural, organizational, and material barriers that limit the full expression of individuals' potential and their complete valorisation are promoted.

Our commitment

The present policy aims to preserve the value of its workforce, to promote the protection of psychological, physical, moral, and cultural integrity through work conditions that respect both individual dignity and codes of conduct, to encourage a collaborative and supportive work environment, and to foster diversity in order to seize its opportunities and generate value, also achieving a competitive business advantage. Furthermore, Marcegaglia recognizes women's empowerment as a strategic pillar of its growth and is committed to removing any cultural, organizational, and economic barriers that may limit the autonomy and professional advancement of its female employees.

Through this document, the Group reaffirms its commitment to respecting and proactively promoting the principles set out in the current legislation, contractual provisions, and the standards of leading international organizations:

- 2030 Agenda for Sustainable Development and its Sustainable Development Goals (SDGs);
- Universal Declaration of Human Rights;
- United Nations Women's Empowerment Principles;
- Guidelines of the D&I Observatory of the UN Global Compact Network Italy;
- United Nations Conventions on women's rights, on the elimination of all forms of racial discrimination, on the rights of the child, and on the rights of persons with disabilities;
- Declaration on Fundamental Principles and Rights at Work;
- Conventions of the International Labour Organization (ILO).

¹For the purposes of this Policy, 'Marcegaglia Group' means Marcegaglia Holding Srl, which includes all the companies directly and indirectly controlled by it:

- Marcegaglia Steel SpA, core business related to the production and processing of steel, which includes Marcegaglia Buildtech Srl, Marcegaglia Carbon Steel SpA, Marcegaglia Gazoldo Inox SpA, Marcegaglia Plates SpA, Marcegaglia Ravenna SpA, Marcegaglia Specialties SpA, Marcegaglia Stainless Sheffield Ltd, Marcegaglia Fos sur Mer Sas and their subsidiaries;
- Marcegaglia Investments Srl which oversees and develops diversified activities and includes EuroEnergy Group Srl, CO.GE.AM Srl, Imat SpA, Oskar Srl, ELET.CA Srl, Made HSE Srl, Albarella Srl.

Selection and recruitment

Recruitment, selection, and hiring activities of the personnel adopt neutral practices based on fairness and merit, in line with the following principles:

- the personnel selection process does not tolerate any form of discrimination based on race, social class, national origin, religion, caste, birth, disability, gender, sex, sexual orientation, family responsibilities, marital status, trade union membership, political opinions, age, or type of contract;
- candidates are selected through impartial and transparent processes and practices based on their skills, technical preparation, professionalism, specialization, experience, soft skills, interpersonal abilities, and suitability for the role for which the search is being conducted;
- selection is carried out in order to prevent gender inequality, maintaining a balance based on the actual availability of profiles in the labor market and using gender-inclusive language in order to encourage applications from the underrepresented gender;
- the remuneration corresponding to the job position at the time of hiring is not influenced by gender but is based only on roles and responsibilities.

Personnel and career management

The Marcegaglia Group ensures that the achievement of its strategic corporate goals is driven by the improvement of the performance of all employees through the enhancement of knowledge, skills, and capabilities. Our Organization manages careers in line with the following criteria:

- the DE&I dimension, with particular reference to the aspects of gender equality and equal opportunities, is integrated into orientation and onboarding processes for new employees, in the continuous training, in the performance and career management, as well as in transition or retirement programs;
- additional training initiatives are regularly implemented beyond those required by law, such as specialized/advanced professional training, participation in conferences/study days, and language training, ensuring that each employee has opportunities for growth and professional progression;
- top management roles, positions reporting directly to senior leadership, and roles with budget responsibility should aim, as much as possible, for a balanced distribution between genders;
- evaluation criteria that are objective and based on competencies are promoted and applied, avoiding bias or discrimination and supporting the development of fair and accessible career paths and professional growth opportunities for all employees;
- gender balance is pursued by ensuring equal access to positions of responsibility, also with the aim of bridging any gender representation gaps among more senior employees, given equal skills, qualifications, and capabilities;
- equal access to training is ensured for the entire workforce, adapting it to specific individual needs according to necessity;
- respect for gender equality principles is also ensured in the selection of speakers and trainers, reflecting a diverse range of experiences, skills, values, and approaches.

Remunerative equity

The present policy underlines the importance of ensuring a fair compensation and remuneration for every employee, regardless of personal characteristics. The Marcegaglia Group excludes any gender disparity in the determination of personnel remuneration costs, aligning its practices with the following principles:

- the remuneration is determined in relation to the role and responsibilities, and any potential addition in terms of benefits or bonuses are to be intended only based on achieved and recognized results;
- the methods of compensation, bonus distribution and benefit allocation are, for the sake of transparency, documented and accessible within the Organization.

Protection of parental rights

The Marcegaglia Group supports motherhood and fatherhood through initiatives aimed at meeting the needs of those who must balance their work commitments with parenting responsibilities, upholding the following principles:

- motherhood and fatherhood are promoted and supported both in terms of work organization and through training, information, and reintegration programs;
- paternity leave is managed on an equal basis with maternity leave;
- awareness regarding access to forms of parental support, such as paternity leave, is encouraged;
- initiatives that enhance the value of parenting as an opportunity to acquire new skills for the benefit of the individual and the Organization and that safeguard the relationship between the employee and the company before, during, and after maternity/paternity, are highlighted;
- employees may benefit from initiatives promoted by the Organization, such as the access to scholarships for secondary school and university students.

Work-life balance

The Marcegaglia Group promotes the balance between personal and professional life, recognizing that achieving this goal also requires paying attention to the worker's mental and physical well-being. In order to achieve this goal, the following key principles are respected:

- work-life balance measures are applied regardless of gender;
- based on individual needs, flexible working arrangements are provided (where applicable) to facilitate the conciliation between work and personal life, encouraging the increase in company productivity without gender discrimination;
- the organization provides part-time work arrangements, where job duties allow, to meet family and personal needs;
- the organization monitors employees' needs, ensuring that meetings/professional engagements are scheduled at times compatible with the working commitments, so that they are accessible to everyone without gender discrimination.

Abuse and harassment prevention

The Marcegaglia Group, also in accordance with its ESG policies, rejects all forms of abuse and harassment and is committed to implementing careful prevention and mitigation measures of such phenomena. Prevention activities are based on the following principles and actions:

- identification of risks related to abuse and harassment, and planning of actions to be taken to prevent such phenomena based on the identified risks;

- identification of a reference person to whom employees can report in the case of abuse and harassment;
- implementation of a monitoring and case management system for such matters, in order to ensure, when a case is confirmed, the protection of the reporting individual from any form of retaliation, as well as the identification of immediate and appropriate corrective actions, the nature of which will depend on the severity of the incident;
- promotion of behaviours and language that can ensure an inclusive workplace environment that is respectful of diversity;
- promotion of awareness-raising activities at all organizational levels in order to promote a “zero tolerance” approach with regards to such phenomena.

Corporate communication

The communication of the present Policy is fundamental to ensure that stakeholders are aware of the related objectives, principles, benefits, and expectations.

To achieve this goal, various internal and external communication channels are used to disclose the information, to make it easily accessible, and to provide interactive training. The active engagement represents a key element in promoting an inclusive culture and encouraging the advancement of the DE&I agenda, particularly with regard to gender equality and equal opportunities, in everyday activities.

Engagement with stakeholders, including external ones, ensures:

- the promotion of an inclusive and gender-equal culture within the organizational boundaries, aligning its strategic objectives with the enhancement of individual's value;
- the positive influence on the organization's supply chain by fostering collaboration with suppliers who share the same principles of respect for human rights, fairness, equal opportunities, and the values of diversity, equity, and inclusion;
- the engagement of customers and partners by promoting marketing and communication practices that reflect and respect the principles of this Policy.

The Group is committed to ensuring the widest possible dissemination of the present document by its publication on the Company website and to engaging its personnel through training and awareness-raising activities.

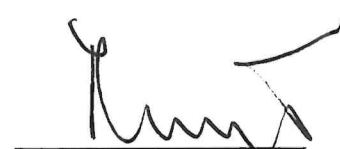
To strengthen its commitment to gender equality, the Senior Management, in coordination with the Gender Equality Steering Committee (where present), shall arrange to review this Policy at least annually, taking into account the organizational context, regulatory developments, and performance of the relevant indicators.

Gazoldo degli Ippoliti, 13/04/2026



Chairman and CEO
Marcegaglia Holding Srl

Dott.ssa Emma Marcegaglia



Chairman and CEO
Marcegaglia Steel SpA

Dott. Antonio Marcegaglia