

RESPONSIBLE PROCUREMENT POLICY

Marcegaglia Steel SpA, the holding company of the Marcegaglia Group for steel production and processing activities, and its directly and indirectly controlled operating companies (Marcegaglia Carbon Steel SpA, Marcegaglia Ravenna SpA, Marcegaglia Specialties SpA, Marcegaglia Gazoldo Inox SpA, Marcegaglia Plates SpA, Marcegaglia Buildtech Srl, Marcegaglia Stainless Sheffield Ltd, Marcegaglia Fos sur Mer Sas and their subsidiaries), consider a supply chain respectful of ethical principles and human rights, occupational health and safety, the environment and energy efficiency essential to operate in a sustainable and socially responsible manner.

With this Policy on Responsible Sourcing (the "Policy"), the Marcegaglia Group wishes to share its guiding principles with the entire supply chain (the "Suppliers"), also recalling the specific policies relating to the topics listed above, in order to promote the diffusion of the culture of sustainability and sustainable procurement.

It also points out that the commitment to respect these principles is used for the choice and evaluation of Suppliers in order to be able to identify a pool of suppliers capable of supporting the specific needs of different geographical areas, taking into account the worldwide presence of the Group's production sites and its expansion vision.

All Suppliers are encouraged, in addition to direct compliance with these principles, to disseminate them through targeted training both to their employees and to their own suppliers.

The essential principle underlying the qualification of "Marcegaglia Supplier" is, in fact, compliance with the regulations and standards in force in the countries where it operates, including local regulations, as well as adherence to the principles and conduct defined in this document and detailed below.

LABOUR AND HUMAN RIGHTS

Considering labour and human rights as the first issue to be addressed, it is recalled the Social Responsibility Policy, aligned with the Ten Principles defined by the UN Global Compact, which confirms the Marcegaglia Group's commitment to maintaining compliance with national laws and the resolutions of international bodies - such as the ILO and the UN - on human rights, ensuring respect for diversity and personal growth based on equal opportunities and fair remuneration.

For this reason, Suppliers are asked to maintain a high focus on:

- child labour and young employees
- wages and benefits
- working hours, rest period, overtime and leave
- forced or compulsory labour, human trafficking
- ethical recruitment
- freedom of association and the right to collective bargaining
- non-discrimination, physical punishment, violence, abuse and harassment
- women's rights
- diversity, equity and inclusion
- cultural, religious, economic and social rights of local communities, minorities, indigenous people, and other vulnerable groups
- land, forest, water and forced displacement rights

and to ensure that these issues are concretely applied in compliance with the rights of workers who must always be guaranteed a copy of their contractual relationship (and from whom, under no circumstances, may their identity documents such as passports be taken away).

ETHICS

By sharing its Policy and Codes of Conduct (available at: <https://www.publications.marcegaglia.com/topic/code-of-ethics/>), the Marcegaglia Group does not allow any form of corruption and is committed to comply with the laws in force in all the countries where it operates. Likewise, it requires its Suppliers to act with integrity, transparency, fairness and honesty, avoiding, among others, the following unfair practices:

- corruption, incitement to commit crimes, extortion and embezzlement
- actual or potential conflicts of interest
- relationship with sanctioned subjects
- money laundering
- counterfeiting

Suppliers are also required to base their activities on fair competition, in accordance with the provisions, in particular, of the Antitrust and Export Regulations, ensuring that every economic and financial transaction is correctly traced and adopting a Code of Conduct that provides for periodic verification of its application. Suppliers must also respect the intellectual property rights of third parties and protect the information and personal data of their customers.

HEALTH AND SAFETY

As confirmed by the HSE Policy adopted, the Marcegaglia's Group attention to occupational health and safety issues has, for years, been at the heart of every decision. Therefore, all Suppliers are asked to define and maintain safe and healthy working conditions for their employees in compliance with applicable legal requirements, promoting the continuous improvement of their performance.

Suppliers are also required to adopt responsible behaviour by spreading a culture of safety, providing appropriate controls, safe working procedures, adequate maintenance of equipment and adopting prevention and protection tools to reduce health and safety risks in the workplace with the aim of preventing injuries and occupational diseases.

In particular, Suppliers operating at our sites or entrusted with outsourced processes are asked not only to comply with applicable legislation, but also to adopt the Group's health and safety standards.

ENVIRONMENT AND ENERGY EFFICIENCY

In application of the HSE Policy and the Biodiversity Policy, the Marcegaglia Group has adopted the principles of sustainable development by committing to minimise its environmental impacts of the production chain: to pursue this objective, the contribution of the entire supply chain is required.

In particular, since the reduction of CO₂ emissions related to the product life cycle is of strategic importance, Suppliers are asked to be available and transparent in communicating the data necessary to define these emissions, both direct and indirect.

Equally relevant are the activities underway to monitor and, where possible, further reduce the impact on the environment with regard to the following issues:

- energy efficiency and renewable energy
- reduction of GHG emissions (Scope 1, 2 and 3)
- water quality and consumption
- water resources management
- reuse of wastewater
- air quality
- odour impact
- responsible management of hazardous materials, with particular attention to chemicals
- sustainable resource management

- waste reduction
- promotion of reuse and recycling
- biodiversity, land use and protection, deforestation, well-being of natural ecosystems
- protection of natural resources
- noise emissions
- use and management of packaging, including plastic packaging

RESPONSIBLE SOURCING OF RAW MATERIALS

The Marcegaglia Group is committed to purchasing raw materials and components exclusively from Suppliers that are able to demonstrate respect for human rights in the conduct of activities along their supply chain, in line with the provisions of the CMRT - for the presence and sourcing of gold, tantalum, tin and tungsten and their derivatives such as coltan, cassiterite, wolframite; the EMRT - for cobalt and mica; AMRT - for the remaining minerals.

In addition, by joining ResponsibleSteel™ and First Movers Coalition, the Marcegaglia Group wants to contribute to the development of a sustainable supply chain that favours the sourcing of materials with an increasing percentage of recycled content and reduced carbon footprint. For this reason, we require our suppliers to adopt policies and practices in line with the ResponsibleSteel principles and criteria and encourage them to join the Network.

SECURITY OF PROPERTY, PEOPLE, INFORMATION AND DATA

The Marcegaglia Group has adopted a security system to protect its property area, including finished goods warehouses, company facilities, personnel, paper archives and IT equipment. Similarly, it monitors and verifies the security of its personnel.

It has concluded contracts with security and guarding companies to control sites that are not manned 24 hours a day by internal staff. To protect the transmission, storage, and disposal of information, it has implemented access and authentication controls and ensures the segregation of confidential information received from customers and suppliers.

This approach is also required by Suppliers.

REPORTING VIOLATIONS AND REMEDIATION PROCEDURES

Suppliers must be aware of the system in place within the Marcegaglia Group, which requires prompt reporting of any violations of the principles outlined in this document by means of a communication to be sent to the following e-mail address: odv@marcegaglia.com.

The reports received will be handled, guaranteeing the whistleblowers' protection from any form of retaliation, discrimination or penalization, ensuring the anonymity of the whistleblower and the confidentiality of the reported facts, as provided for in the company's procedures.

Following the report, the company undertakes to verify what has been reported and, if necessary, to identify and apply remedial procedures.

This system must also be made available to Suppliers. It is specified that, should it be ascertained that a Supplier (or a person belonging to the Supplier's supply chain) has committed a serious violation of human rights, Marcegaglia will immediately proceed to take the appropriate measures, even leading to the interruption of existing business relationships.

SUPPLIER'S COMMITMENT

Suppliers are required to complete the qualification questionnaire, to answer any specific requests for further information and accept the clauses, included in the orders sent by any company belonging to the Marcegaglia Group, relating to the acceptance of and compliance with this Policy, the Code of Ethics and the Organisational and Management Model adopted pursuant to Legislative Decree 231/2001; the Supplier acknowledges having read and accepted all the principles, terms and conditions contained in this Policy for the supply of goods and the performance of services for Marcegaglia Group companies.

This Policy enshrines the commitment of the Marcegaglia Group to the principles described; it is aimed at directing Suppliers to promote its requirements within their own supply chain and will be regularly updated to ensure its constant validity.

Gazoldo degli Ippoliti, June 4, 2026

A handwritten signature in black ink, appearing to be 'AM', written over a horizontal line.

Chairman and CEO
Dott. Antonio Marcegaglia

A handwritten signature in blue ink, appearing to be 'EM', written over a horizontal line.

Vice Chairman and CEO
Dott.ssa Emma Marcegaglia