

HUMAN RIGHTS POLICY

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Drafted by : Group HR Director

Reviewed by : Chief Compliance Officer

Approved by : CEO

Document recipients : The approved policy will be posted on the Intranet

EKA-09 HUMAN RIGHTS POLICY

Preamble

Sidma S.A. Steel Products is committed to respect and protect all categories of Human Rights that constitute an essential issue of Sustainable Development, both for the Company itself and its group of stakeholders. Respect for Human Rights is included in both the Company Code of Business Ethics and the Code of Suppliers and Partners as one of the fundamental responsible practices of employees and the supply chain.

This Policy establishes a framework for promoting respect and protection of Human Rights, both within the Company's internal environment and in its sphere of influence.

Purpose of the Policy

This Policy reflects SIDMA's zero tolerance for Human Rights violations, implemented with the Company's avoidance of (direct, passive or tacit) participation in relevant violations as well as with the avoidance of any transaction and contact with third parties that have caused or are reasonably suspected to potentially participate in the creation of conditions that may lead in violations of said rights.

Simultaneously, the purpose of the Policy is to increase awareness and ensure SIDMA's employees', vendors' and partners' commitment to respect and protect Human Rights in all Business Areas, including subsidiary companies.

Determination of limits and specifications

The drafting of this Policy has taken into consideration internationally recognized standards and guidelines such as:

- ✓ The United Nations Universal Declaration of Human Rights.
- ✓ The Basic Conventions of the International Labor Organization (ILO).
- ✓ The Principles of the UN Global Compact.
- ✓ The Global Sustainable Development Goals (Agenda 2030).
- ✓ The United Nations Business and Human Rights Guidelines.
- ✓ The Convention on the Elimination of All Forms of Discrimination Against Women (article 11 -field of employment).

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1. Integration in business activities

The main objective of the Human Rights Policy is to contribute to the achievement of SIDMA's overall Sustainable Development strategy, through its connection with processes and policies that govern the wider business activities of the Company. This includes:

- work practices policies and procedures (recruitment, training, staff evaluation)
- procurement practices (new and existing evaluations)
- integration in the due diligence process implemented by the Company during acquisition and merger procedures
- integration in the acquisitions and mergers process
- meeting the financing criteria set by domestic and international financial institutions.

Communication

The policy will be communicated, through the internal communication tools, to all employees of the Company in Greece and abroad, whereas it will be accessible to all stakeholder groups at the official website.

Human Rights Policy

Health & Safety at Work

- SIDMA considers the Health and Safety of its employees a core value and maintains a safe work environment focusing on prevention, adopting high health and safety standards, a systematic assessment and management of the relevant risks and by supporting and continuously disseminating a corporate culture that aims to promote health and safety at work as top priorities. The Company, through the dedicated "Health and Safety at Work" policy it implements, is committed to achieve the target "NO INCIDENT OR NEAR MISS AT WORK".

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Appropriate Work Conditions

- SIDMA commits to maintain a work environment that is based on trust, dialogue and mutual respect and protects the well-being and work-life balance of its employees.
- The Company is committed to ensure decent remuneration and working hours, based on applicable laws on labor, working hours, overtime and leave.

Child labor

- SIDMA commits to operate in accordance with all applicable laws on minimum age limits for the employment of workers, in all territories and countries it operates. The Company prohibits employment of minors under the age of eighteen.
- The Company is bound by and voluntarily complies with the 10th Principle of the Universal Compact of the United Nations that is based on zero tolerance of child labor instances and conditions in its supply chain and consequently to the entire range of its activities.

Forced Labor and Human Trafficking

- SIDMA commits to take all necessary measures in order to prevent instances and any direct or indirect participation in any form of forced or compulsory labor and human trafficking (Modern Slavery).
- The Company demonstrates zero tolerance to incidents and conditions that could favor any form of Modern Slavery in the context of its operation and the activities of its supply chain, acknowledging that no area of business activity can be excluded.

Equal Opportunities without Discrimination

- SIDMA is committed to providing equal opportunities and prohibits discrimination and harassment. Corporate recruitment and recruitment processes, access to education and training,

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remuneration, performance appraisal and termination of employment are free of discriminations based on race, gender, color, ethnic or social origin, religion, age, disability, sexual orientation and political belief.

- The Company does not tolerate offensive or inappropriate behavior, unfair treatment or retaliation of any kind. Based on the Company Code of Business Ethics, physical or verbal harassment of a sexual, racist or defamatory nature is prohibited in the workplace and in any situation related to work outside the workplace.
- In the context of gender equality at work , the Company is committed to take appropriate measures to eliminate all discrimination against women in the field of employment, equal pay for equal work, vocational education and training and in the decision-making processes.
- The Company respects of its employees' data privacy (GDPR) every time it collects personal information or inspects workplaces.

Freedom of association

SIDMA acknowledges and respects the fundamental right of freedom of association and the right of collective bargaining, within the framework of national legal regulations and existing agreement, without fear of retaliation or harassment.

Disciplinary practices

SIDMA is committed to treating all its people with dignity and respect. The Company's disciplinary practices are implemented, if necessary, as a management measure for the prevention and avoidance of inappropriate conduct and comply with labor law.

- The company investigates all submitted complaints and acts as appropriate, implementing, when deemed necessary, the disciplinary penalty system,

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as defined in the Work Regulations it has established. In instances that require disciplinary measures, the Company is committed to respect the rights of its employees, e.g. the right to:

- a) access to the details of the infraction allegations;
- b) respond and/or appeal against disciplinary decisions without negative consequences.

- The Company commits to ensure that its disciplinary practices are implemented consistently and fairly to all employees, whereas personal characteristics like gender, ethnic origin, religion, etc., shall not affect the results of the investigation of an alleged violation or the severity of the potential penalty.

Rights of Local Communities

- The Company recognizes its impact on the communities in which it operates and commits to cooperate with the stakeholder groups of said communities, in order to ensure that it listens to and takes into consideration their opinion during its business activities.
- The Company commits to communicate and consult with the local communities, before and after its activities, in order to prevent, mitigate and eliminate any negative impact of its operations, taking the appropriate measures. Furthermore, it commits to respect and support the rights of local communities regarding the use of land, the use of natural resources, especially water, and the protection of local cultural heritage as key elements of their sustainability.
- The Company complies with relevant national laws, international guidelines and industry standards with regard to the design, production and marketing of its products and services.
- The Company commits to respect and protect the right to health, safety and privacy of the customers – consumers that arise from the use or disposal of its products.

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Reporting

The Company, through the main violation reporting mechanism of the Code of Business Ethics applied to the report/complaint management policy offers to its employees the ability to express any concerns and report Human Rights violation incidents. Simultaneously it commits to investigate and address the concerns of employees, and to resolve complaints by taking corrective action and not engaging in actions against any employee that reports, in good faith, any actual or alleged inappropriate conduct. The complaints may be

a) expressed directly to the Chief Compliance Officer of the company or

b) sent to the email address compliance@sidma.gr or

c) submitted through the complaints platform, available at the URL <https://app.reportall.eu/?ac=EBM62975> or

d) sent by mail, C/O Regulatory Compliance marked "Confidential" to Sidma S.A. Steel Products, 188 Megaridos Avenue, 193 00 Aspropyrgos, Attica – C/O Chief Compliance Officer marked "Confidential" or

e) submitted in print form directly to the Company's Regulatory Compliance Department.

Implementation, validity and amendment.

The Human Resources and Regulatory Compliance Departments cooperate for the preparation and further update of the policy.

The policy is approved by the CEO

The policy is reviewed annually, taking into consideration national and international developments and in this context it may be amended as necessary.