

HUMAN RIGHTS PROTECTION POLICY

at STALPROFIL S.A.



I. Introduction.

1. STALPROFIL S.A. (hereinafter: "the Company" or "STALPROFIL") considers the protection, promotion, and respect of human rights to be its duty. Respect for fundamental human rights is at the heart of the Company's sustainable development.
2. This Policy is based on key values aimed at respecting human rights and preventing situations in which actions taken by STALPROFIL S.A. would directly or indirectly violate human rights.
3. The human rights policy of STALPROFIL S.A. complements and consolidates the human rights aspects covered by other policies, regulations, and guidelines established by the Company, such as: *the Code of Ethics, the Whistleblower Protection Policy, the Compliance Policy, the Work Regulations, Remuneration Regulations*, or other corporate governance documents in force at STALPROFIL S.A.

II. Compliance with human rights regulations.

1. In terms of generally applicable human rights regulations and rules, this policy is guided by principles set out in:
 - the Constitution of the Republic of Poland,
 - the Labor Code,
 - The 1948 Universal Declaration of Human Rights,
 - The UN Guiding Principles on Business and Human Rights, i.e., the United Nations framework document "Protect, Respect and Remedy,"
 - The OECD Guidelines for Multinational Enterprises,
 - The OECD Guidelines on Due Diligence for Responsible Business Conduct,
 - the International Covenant on Civil and Political Rights of 1966,
 - the International Covenant on Economic, Social and Cultural Rights of 1966, constituting the International Bill of Human Rights,
 - The International Labor Organization Declaration on Fundamental Principles and Rights at Work and complementary actions and ILO conventions covered by the declaration,
 - The Ten Principles of the United Nations Global Compact,
 - The OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas,
 - the Children's Rights in Business Charter,
 - The UN Guiding Principles on Business and Human Rights reporting framework.

III. The purpose of this Policy is to:

1. Ensure fair and safe working conditions for all STALPROFIL S.A. employees and persons cooperating with the Company, as well as to create opportunities for development and self-fulfilment, while respecting the right to equal and fair treatment.
2. Promote respect for human rights throughout the Company's value chain.
3. Identify and counteract the potential adverse impact of the Company's activities on respect for human rights and to minimize the risks associated with it.

4. Promote respect for human rights among internal and external stakeholders of STALPROFIL S.A.
5. We also expect all employees of entities belonging to the STALPROFIL S.A. Capital Group and business partners, in particular suppliers of goods, materials, and services, as well as subcontractors, to join us in pursuing the above goals throughout the value chain.

IV. Scope of the policy

1. This Policy applies to STALPROFIL S.A.
2. The Policy is an expression of the Company's commitment to respect the human rights of its employees, persons cooperating with the Company, and all other persons performing work directly or indirectly for STALPROFIL S.A.
3. The policy represents the commitment of STALPROFIL S.A. to emphasizing the importance of human rights and promoting them wherever it operates. The Company's business partners, including suppliers and subcontractors, are expected to conduct their activities in accordance with recognized international human rights standards, paying particular attention to individuals and groups most vulnerable to the negative effects of their activities, including women, persons with disabilities, communities living in the vicinity of business units, migrant workers, and children. For the Company's partners, this Policy is a declaration of ethical values related to respect for human rights and information about the actions taken by STALPROFIL to effectively protect these rights.
4. The Company will strive to implement this Policy throughout the STALPROFIL S.A. Capital Group.

V. Responsibility and supervision

1. The Management Board of STALPROFIL S.A. declares its commitment to ensuring that the Company's activities comply with the principles of this Policy and declares that it makes every effort to ensure compliance therewith.
2. The Management Board pursues the objectives set out above with the support of the Company's management, through the powers granted thereto and its responsibilities for ensuring the Company's compliance with the Human Rights Policy in its area of business, while providing support to the Compliance Unit.
3. The Compliance Unit established at STALPROFIL S.A. is obliged to provide management, at their request, with ongoing support in complying with the principles set out in this Policy and to conduct, in accordance with the Company's internal regulations, proceedings related to reports of violations of the principles set out in this policy.

VI. Respect for human rights in relation to employees and associates of STALPROFIL S.A.

i. Creating an open and tolerant work environment

1. STALPROFIL S.A. cares about promoting values, principles, and ethical standards that aim to build an atmosphere of acceptance and deepen understanding of diversity and its importance in the organization. Through its actions, the Company creates conditions for an open and tolerant workplace.
2. The Code of Ethics plays an important role in this process, defining the system of values and principles that the Company seeks to follow in its daily operations across all positions. It confirms the Company's declaration of conducting its activities in accordance with the highest standards, and contains practical guidelines and methods for implementing our commitments.
3. The Code defines the basic ethical values and standards of STALPROFIL S.A., which employees, including members of the Company's management, are expected to comply with. Our most important principles relate to our attitude towards the company, employees, business activities, and external relations.

ii. Respect for personal dignity

1. STALPROFIL S.A. undertakes to treat every employee and applicant with respect for their personal dignity and private life.
2. STALPROFIL S.A. recognizes the right of employees to freely express their opinions on matters concerning them, as well as the right to privacy, so that no employee is exposed to arbitrary or unlawful interference in their private and family life or correspondence.

iii. Eliminating discrimination, mobbing, and any irregularities in the workplace.

1. STALPROFIL S.A. is committed to the fair treatment of all employees and associates and does not tolerate any form of discrimination or unjustified unequal treatment, for example on the basis of gender, ethnic origin, geography, nationality, religion or ideology, political, social or trade union affiliation, sexual identity and orientation, disability, or age.
2. Treating all employees with due respect, the Company does not accept any behavior or misconduct aimed at violating human dignity, in particular mobbing and all forms of harassment.
3. The Company makes every effort to ensure that there is no harassment, exclusion, inhumane or degrading treatment, violence, intimidation, any form of coercion, abuse, or threats used as a method of discipline or control in the workplace.

iv. Equality in employment, decent working conditions, and remuneration.

1. STALPROFIL S.A. ensures equal opportunities in recruitment and employment, in particular in terms of establishing and terminating employment relationships, employment conditions, promotion, and access to training improving professional qualifications.
2. The principles of employment and remuneration are based on the highest standards, which aim to ensure appropriate and decent working conditions, including equal pay for equal work regardless of gender.
3. The employer in the Company records and accounts for the working time of employees in accordance with applicable law, ensuring breaks during working hours, appropriate limitation of working hours, and respecting the right to rest and due leave.
4. Furthermore, STALPROFIL S.A. strives to cooperate only with those business partners who comply with applicable regulations regarding wages, working hours, overtime, and benefits, and who are committed to ensuring transparency, eliminating any identified shortcomings, and striving for continuous improvement.

v. Prohibition of child labor and forced labor.

1. STALPROFIL S.A. prohibits the employment of children, i.e., persons who, under generally applicable law, have not reached the age at which they are permitted to work, and the use of any form of child labor, and advocates for the effective elimination of this phenomenon. Guided by the best interests of children, it does not accept any illegal structures for the employment of minors.
2. The Company allows the employment of young workers on terms consistent with applicable law and internal regulations adopted on the basis thereof, provided that their health, safety, and morality are protected and that this serves the purpose of obtaining an education or vocational training.
3. STALPROFIL S.A. opposes all forms of forced labor and slavery, including modern forms of slavery and human trafficking.
4. The Company adheres to the principle that employee relations are always based on voluntary participation, and employees have the right to enter into and terminate employment relationships according to their will.
5. The Company does not accept the retention of employees' identity documents, including work permits, or the collection of deposits as a condition of employment.
6. To achieve this goal, STALPROFIL fosters an organizational culture free from threats, intimidation, and psychological and physical violence.

vi. Occupational health and safety.

1. Care for the health and safety of employees is a paramount value at STALPROFIL S.A., an essential element of the organizational culture and business ethics, as well as an expression of care for fundamental human rights.
2. In an effort to minimize the risk of accidents, in particular fatal accidents, injuries, and other health hazards, the company ensures safe and hygienic working conditions in accordance with mandatory legal regulations and the company's internal regulations and standards.
3. STALPROFIL S.A. strives to continuously raise the awareness and level of commitment of its employees, suppliers, and subcontractors to safe and hygienic working conditions. Together with its employees, it improves working conditions, identifies potential threats to life and health, and makes every effort to eliminate and warn against situations that threaten human life and health.

vii. Freedom of association and social dialogue.

1. STALPROFIL S.A. is committed to maintaining conducting social dialogue based on the independence of the parties, lawful action, and mutual trust, which in the long term translates into building constructive and sustainable business and employee solutions.
2. The company conducts social dialogue with employee representatives and trade unions in accordance with the law, applicable internal labor regulations, and human rights standards, including the right to freedom of assembly and association.
3. Social dialogue is conducted taking into account social, economic, and legal conditions.

viii. Protection of personal data and privacy.

1. STALPROFIL S.A. protects the personal data of employees, customers, business partners, and all other persons whose data it processes, in accordance with the Company's Privacy Policy, Security Policy, and applicable law, in particular Regulation (EU) 2016/679 of the European Parliament and of the Council (GDPR) and relevant national regulations.
2. The protection of personal data is an integral part of our responsibility to respect human rights and conduct our business ethically.

ix. Protection of human rights in the supply chain and in relations with stakeholders.

1. STALPROFIL S.A. is committed to emphasizing the importance of human rights and promoting them wherever it operates, expecting all its partners to respect them. Respect for human rights by the entities we work with is an important factor taken into account when establishing mutual relations.
2. As part of its commitment to respecting human rights throughout the supply chain, the Group expects its suppliers, subcontractors, customers, and other entities throughout the

value chain to act in accordance with the highest standards of business ethics, in compliance with the law, this Policy, and applicable international standards.

3. In accordance with the applicable purchasing instructions, the Company's suppliers are requested to confirm that their business activities comply with the human rights requirements set out in this Policy. This is to ensure that both the Company's own activities and those in the supply chain are based on the highest standards of business ethics and comply with the law and applicable international standards in this area.
4. STALPROFIL S.A. is committed to respecting the rights of local communities, respecting their autonomy, desire for self-determination, and all their rights. As part of this commitment, we take appropriate safety measures to minimize the negative impact on local communities and the natural environment.

VII. Communication.

1. STALPROFIL S.A. communicates this Policy and relevant guidelines to employees through internal communication channels.
2. The content of this policy is communicated to the Company's stakeholders through its publication on the Company's website.

VIII. Whistleblowing procedure.

1. The reporting of irregularities related to this Policy is based on the possibility of voluntarily reporting irregularities that have led or may lead to a violation of the law, personal rights, or the principles set out in the Policy.
2. The reporting person may submit a report in writing – electronically to the following address:

sygnalista@stalprofil.com.pl

3. Reports are reviewed in accordance with the rules set out in the "Procedure for handling reports and conducting investigations at STALPROFIL S.A." available on the Company's website (<https://www.stalprofil.com.pl/>).

IX. Due diligence.

1. In order to identify, prevent, mitigate, and account for actions taken to counteract possible negative impact on human rights, the Company undertakes to conduct a due diligence process with regard to human rights compliance in its operations and business relationships, including the planning and implementation of new investments.