

**Re: Bill S-211, An Act to enact the Fighting Against Forced Labor and Child Labor in Supply Chains Act and to amend the Customs Tariff**

**Reporting Entity:** Salzgitter Mannesmann International (Canada) Inc.

**Reporting year:** January 1, 2025, to December 31, 2025

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This report outlines the approach and initiatives taken by Salzgitter Mannesmann International (Canada) Inc. to identify and address the risks of Forced Labour and Child Labour in its business operations and supply chains during the financial reporting year 2023.

### **Group Structure**

**Holding Company:** Salzgitter AG, Germany (<https://www.salzgitter-ag.com>)

**Business Units:** Steel Production, Processing, Technology & Trading

- **Salzgitter Mannesmann Handel GmbH**
  - **Salzgitter Mannesmann International** ([https://www.salzgitter-mannesmann-international.com/Company/Trading\\_Division.php](https://www.salzgitter-mannesmann-international.com/Company/Trading_Division.php))

**Entity business type:** Steel Importing, wholesale and distribution.

**Entity size:** 5 permanent staff, 2 contractors, turnover >CAD100million per annum.

### **Code of conduct**

Our Executive Board has defined a set of clear principles of conduct for all employees of the Group in the form of a Code of Conduct. They provide guidance in our daily work, which is to be aligned to these principles. These include **lawful conduct** and **ethical behavior**, a commitment to **fair and honest competition**, the rejection of all forms of corruption as well as respect for internationally recognized human rights. It also serves to promote trusting cooperation and honest dealings among employees and with business partners.

### **Supply Chain overview**

- Contract to purchase steel with group sister company, and directly with overseas supplier's North American representatives.
- Steel production at overseas locations
- Shipment of goods to Canada using international shipping companies
- Unloading of goods at Canadian ports
- Re-sale of goods usually at Canadian port of entry, with customers responsible for in-Canada transportation.



### **Risks in Supply Chain**

- Potential for Human rights violations in steel production processes and logistical steps taken to deliver goods to Canada.

### **Actions taken**

- The German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) effective January 1, 2023, obliges Salzgitter AG to subject all companies belonging to the Salzgitter Group to a risk analysis regarding Human rights and environmental risks.
- Detailed due diligence is conducted on all new suppliers.
- All staff are required to undergo annual on-line compliance training as directed by Group Compliance and HR Departments.
- Procedures are in place for staff to confidentially report any compliance violations.
- We have developed an 'Agreement Supplier Code of Conduct' which includes specific clauses against the use of Child Labor, Slavery and Forced Labor. A detailed database regarding the status of same is being kept by our sister company Salzgitter Mannesmann International GmbH.
- The entity is required to complete annual Group 'Compliance and Corporate Due Diligence Obligations in the Supply Chain' questionnaires.
- For further information please find attached;
  - Code of Conduct of the Salzgitter Group
  - Compliance at the Salzgitter Group
  - Supplier Code of Conduct
  - Policy Statement on Human Rights Strategy

This report is made pursuant to Bill S-211, An Act to enact the Fighting Against Forced labor and Child Labor in Supply Chains Act. It has been issued on behalf of

Salzgitter Mannesmann International (Canada) Inc.

Signed: 

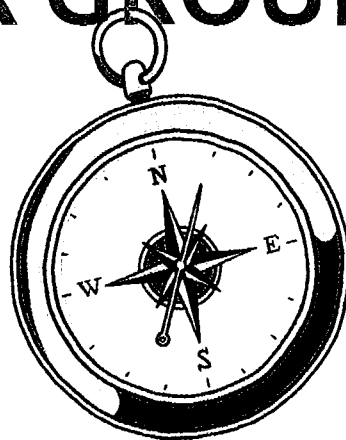
Jonathan (Jofty) Adkins, President

Dated : 2026-05-13



# **ACTING RESPONSIBLY:**

## **CODE OF CONDUCT OF THE SALZGITTER GROUP**



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# **FOREWORD**

## **BY THE**

### **EXECUTIVE**

### **BOARD**

Dear Employees,

Our business activities primarily profit from our own performance. Besides that, we should not forget that reliable social basic conditions, fair and trusting cooperation with partners and our conduct in relation to our natural environment are also of great significance. This obliges us all to comply with all laws in our commercial conduct, always and everywhere, to respect the recognized basic principles of dealing with other people and companies, to act fairly and protect the environment however possible – in short, we have to conduct ourselves responsibly at all times.

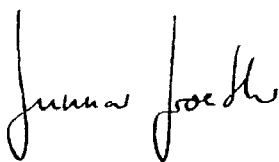
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The following Code of Conduct is intended to help us correctly fulfil this obligation. The basic principles anchored within this Code of Conduct are obligatory guidelines for achieving this goal. They provide an orientation for our daily work. Everyone who is part of the Salzgitter Group – members of the Executive Board as well as managers and employees – are obliged to conduct themselves accordingly. We are convinced that this can strengthen the existing basis for trust-based cooperation and help establish an honest and truthful interaction with each other and our environment.

We would therefore ask you to acquaint yourself with the contents of this Code of Conduct and to observe its rules at all times.

Gunnar Groebler



Birgit Dietze



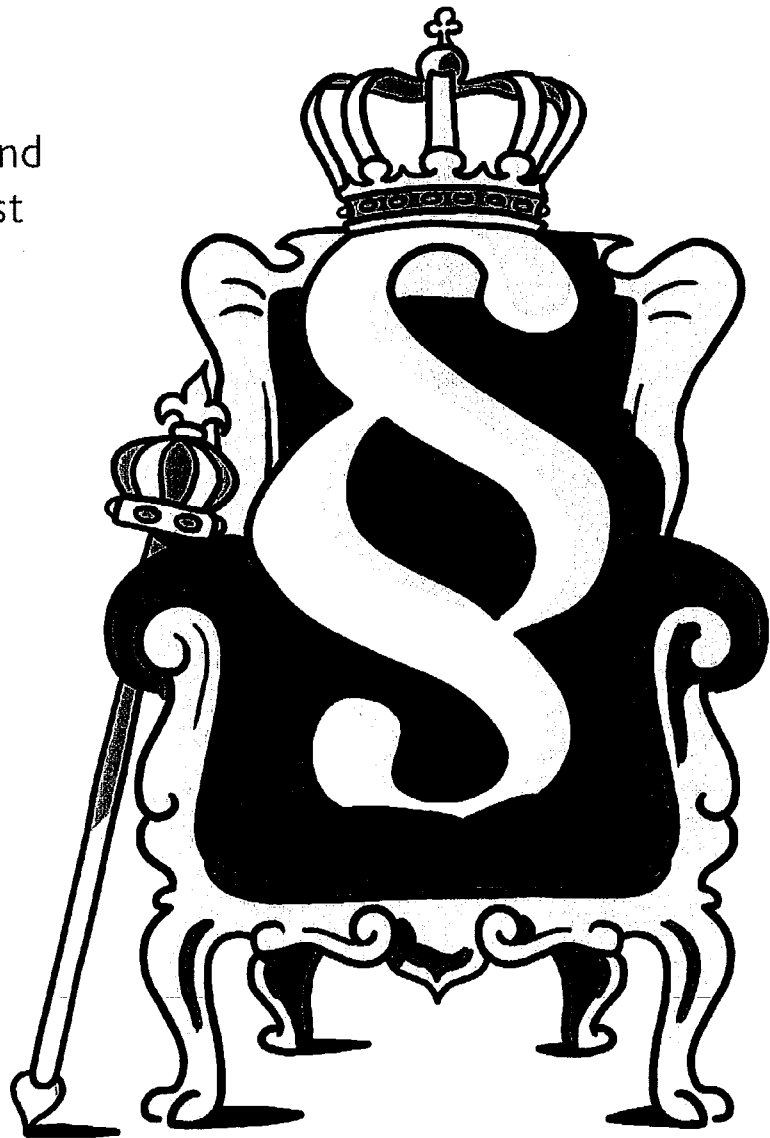
Birgit Potrafki



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# GENERAL PRINCIPLES

Compliance with laws and regulations is our highest priority.



## **BASIC PRINCIPLES FOR OUR CONDUCT**

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The following fundamental principles set out in the United Nations Global Compact form the basis for our conduct:

1. Respect for human rights
2. Ensuring that the company is not complicit in any human rights abuses
3. Upholding freedom of association
4. Eliminating all forms of forced and compulsory labor
5. The abolition of child labor
6. The elimination of discrimination in respect of employment and occupation
7. A precautionary approach to environmental challenges
8. Promoting responsible actions in relation to the environment
9. Encouraging the development and diffusion of environmentally-friendly technologies
10. Working against all forms of corruption, including extortion and bribery

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# HUMAN RIGHTS AND EMPLOYMENT RIGHTS

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We have respect for internationally-recognized human rights (personality rights, rights of freedom, legal and social human rights)<sup>1</sup> as a matter of course.

We vehemently reject any form of forced labor. We recognize the rights of employees<sup>2</sup> to form trade unions and to appoint employee representatives. We support just and reasonable remuneration for all people employed.

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<sup>1</sup> See, for example, the catalogues in the European Convention on Human Rights and the General Declaration of Human Rights of the United Nations.

<sup>2</sup> Insofar as the masculine form (he/his) is used in the following text, this is for the purposes of simplicity only. Any reference to the masculine form also applies equally to the female gender (she/her).

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## **COMPLIANCE WITH LAW**

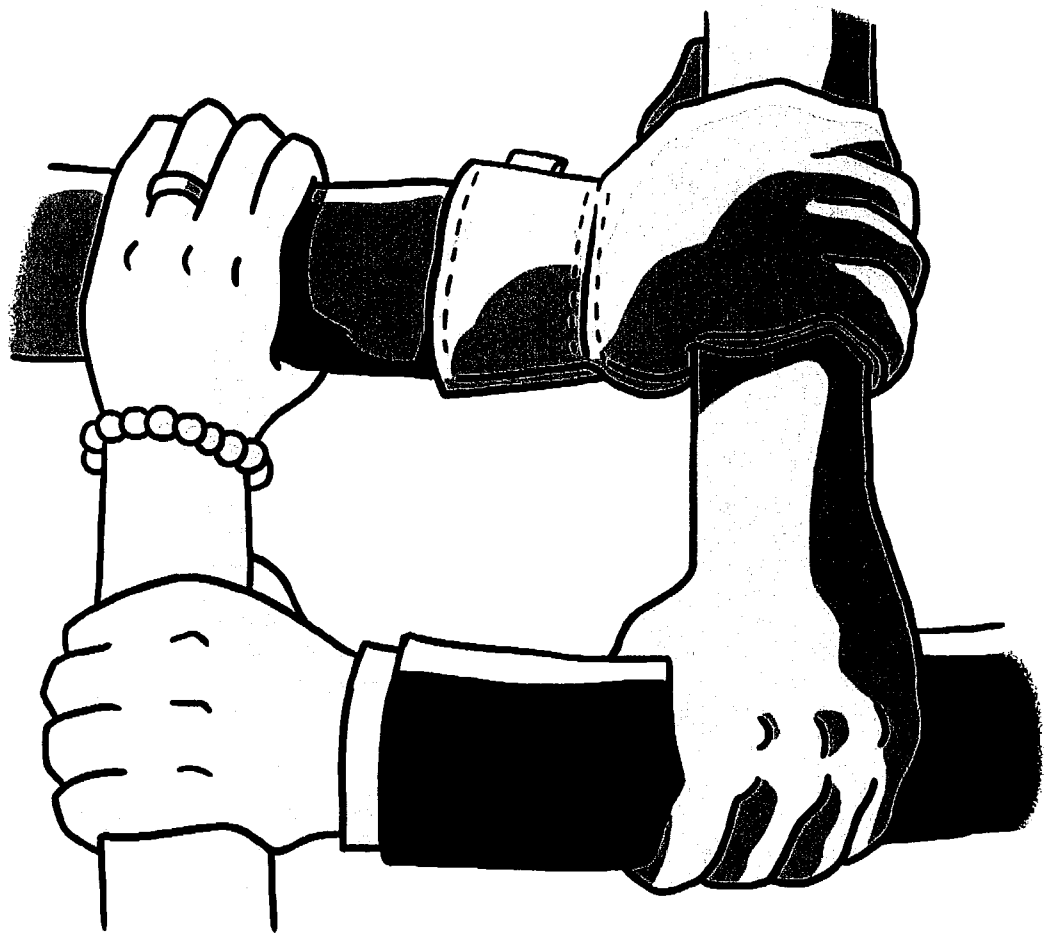
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Compliance with the relevant provisions of law as well as all corporate rules forms the irrefutable framework within which employees of the Salzgitter Group are able to develop their corporate activities. This applies just as much to members of the Executive Board as to managers and employees. We do not tolerate any infringement of the law (zero tolerance). Any infringement of the law will result in appropriate sanctions being imposed on the responsible persons.

All employees should make themselves aware of the applicable laws in relation to their areas of responsibility in the company and, in case of any doubt, they should seek legal advice from the respective legal department.

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# CONDUCT WITHIN THE COMPANY



We live as a community.

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## **DEALING WITH EMPLOYEES**

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The Salzgitter Group does not tolerate any discrimination or harassment in the work environment whether for reasons of race, ethnic origin, gender, religion or ideology, disability, age or sexual identity. In dealing with colleagues, employees and third parties, the Salzgitter Group also expects each employee to work in a matter-of-fact, friendly and fair manner. The Salzgitter Group values and supports open and frank interaction between individuals.

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# OCCUPATIONAL HEALTH **AND SAFETY**

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The health and safety of our employees is given the highest priority by us. Occupational health and safety form a fundamental element of all operational procedures and comply with high standards worldwide. Every manager is obliged to ensure that his employees observe the regulations concerning occupational health and safety.

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## **CONDUCT BASED ON INTEGRITY AND AVOIDING CONFLICTS OF INTEREST**

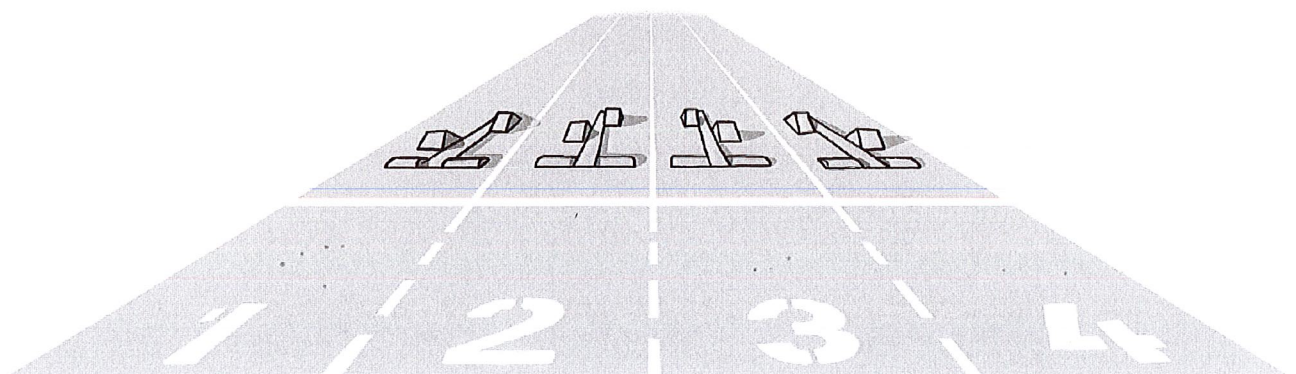
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All employees are to conduct themselves in their work environment in a manner which shows integrity, i.e. honesty, fairness and decency. Any conflict between private and business interests is to be avoided.

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# CONDUCT TOWARDS BUSINESS PARTNERS AND THIRD PARTIES

We attach utmost importance to fair competition and clean processes.



## FAIR COMPETITION

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The Salzgitter Group and its employees are committed to the social market economy and the related principle of competition. In such competition we rely on our performance, customer orientation as well as the quality of our products and services. Employees and executives have developed the YOUNITED mission statement for this purpose. More detailed information on the mission statement can be found at *[www.salzgitter-ag.com](http://www.salzgitter-ag.com)*.

The principle of competition is based on such competition not being limited or hindered. Therefore any and all arrangements and concerted practices not permitted under antitrust law are to be avoided without exception.<sup>1</sup>

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<sup>1</sup> Further details are available in the “Corporate Compliance” corporate policy guideline and its appendix “Guideline on compliance with competition law regulations”, which can be found on the Salzgitter AG intranet.

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## **CORRUPTION**

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The Salzgitter Group rejects any form of corruption or bribery. In connection with business activities, employees of the company are not to promise or grant any personal advantages as consideration for any preferential treatment.

Employees of the Salzgitter Group shall not be open to any bribery and shall not draw any personal benefits from their activities.

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## RECEIVING AND ALLOWING GIFTS

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Employees of the Salzgitter Group are allowed to receive gifts or other advantages from business partners only in terms of the general customary business standards and even then, only when it is certain that such does not allow the employee to be influenced in making his business decisions and only when there is no obligation for any consideration to be provided.

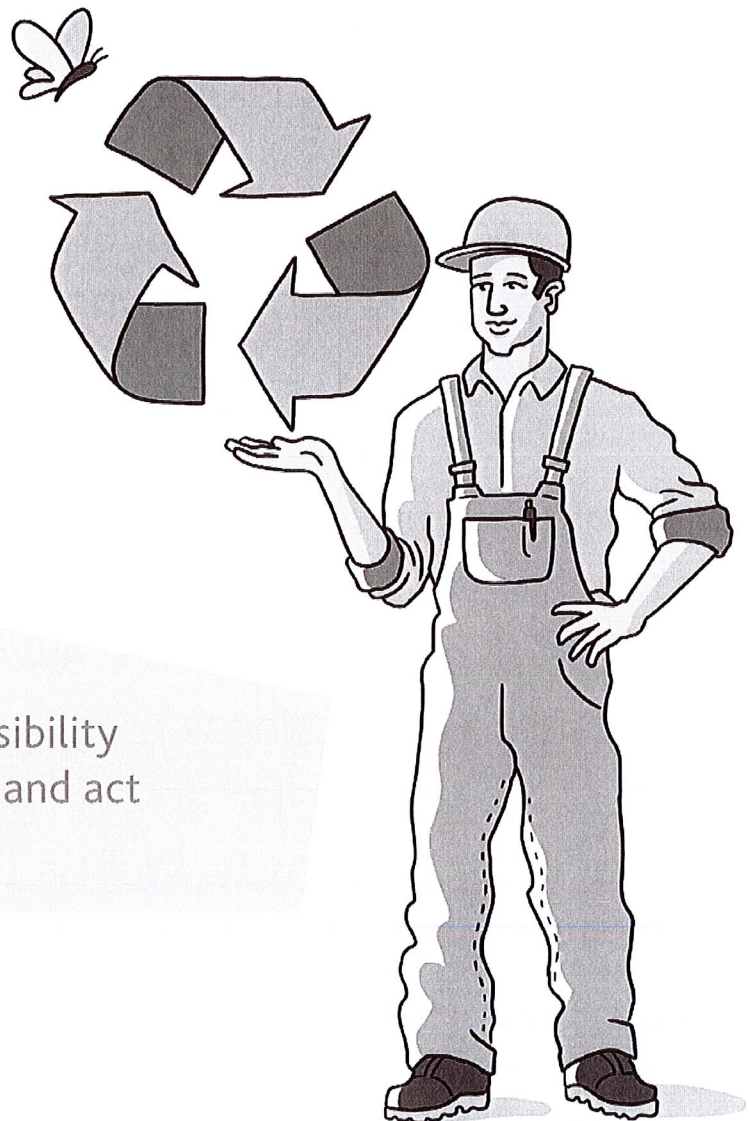
In the same manner, all employees of the Salzgitter Group shall not give gifts or any other advantages to employees of other companies except in terms of the normal customary business practice. Any gifts given with the aim of receiving unfair advantages for the Salzgitter Group or other persons as well as the giving of any gifts to officials is generally not permitted.<sup>1</sup>

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<sup>1</sup> Further details are available in the "Corporate Compliance" corporate policy guideline and its appendix "Guideline on the avoidance of criminal acts", which can be found on the Salzgitter AG intranet.

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# ENVIRONMENTAL PROTECTION AND SUSTAINABLE MANAGEMENT



We are aware of our responsibility  
to protect the environment and act  
in a farsighted manner.

The protection of the environment is given a high priority by us in all of our conduct. Our production plants and processes show our position as a worldwide leader in environmental and climatic protection standards. We minimize emissions and the use of energy within the scope of what is economically viable and practicable in terms of competition. In developing new products and manufacturing processes, we also give due consideration to keeping the burden on the environment as low as is technologically and economically feasible.

Working on the basis of sustainable business is among our guiding principles. The long-term success of the company is a prime consideration in all of our activities. In this regard each employee must be aware of his responsibilities for the protection of the environment in relation to colleagues, customers and shareholders, in addition to as a member of society. In particular, in recognizing the finite nature of many resources, we take care to use raw materials in an efficient manner to conserve such resources.

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# CONFIDENTIALITY AND COMMUNICATION

We protect our sensitive data.



## **CONFIDENTIALITY**

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Employees of the Salzgitter Group must treat as confidential all confidential matters of the group companies, their contractual partners and customers, and in particular those related to the operations and business secrets of which they become aware in the course of their activities during their period of employment and also after leaving the company. Company documentation and data carriers are to be fundamentally protected against any access by unauthorized parties.

No employee is allowed to obtain or use the secrets of a third party without authority.

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# **PROTECTION OF PERSONAL DATA AND THIRD PARTY PROPERTY RIGHTS**

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Personal data may be collected, processed or used within the Salzgitter Group only insofar as this is necessary for predetermined, clear and legal purposes. The safekeeping of data is to be undertaken to a high technical standard with a view to preventing unauthorized access. Any use of data must be transparent for the affected parties. Their rights to information and correction as well as their rights to object, block or erase such data shall be ensured.

Each employee shall protect the property rights of third parties. Any unauthorized use of such is not permitted.

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## **CORRECT DOCUMENTATION AND FORWARDING OF INFORMATION**

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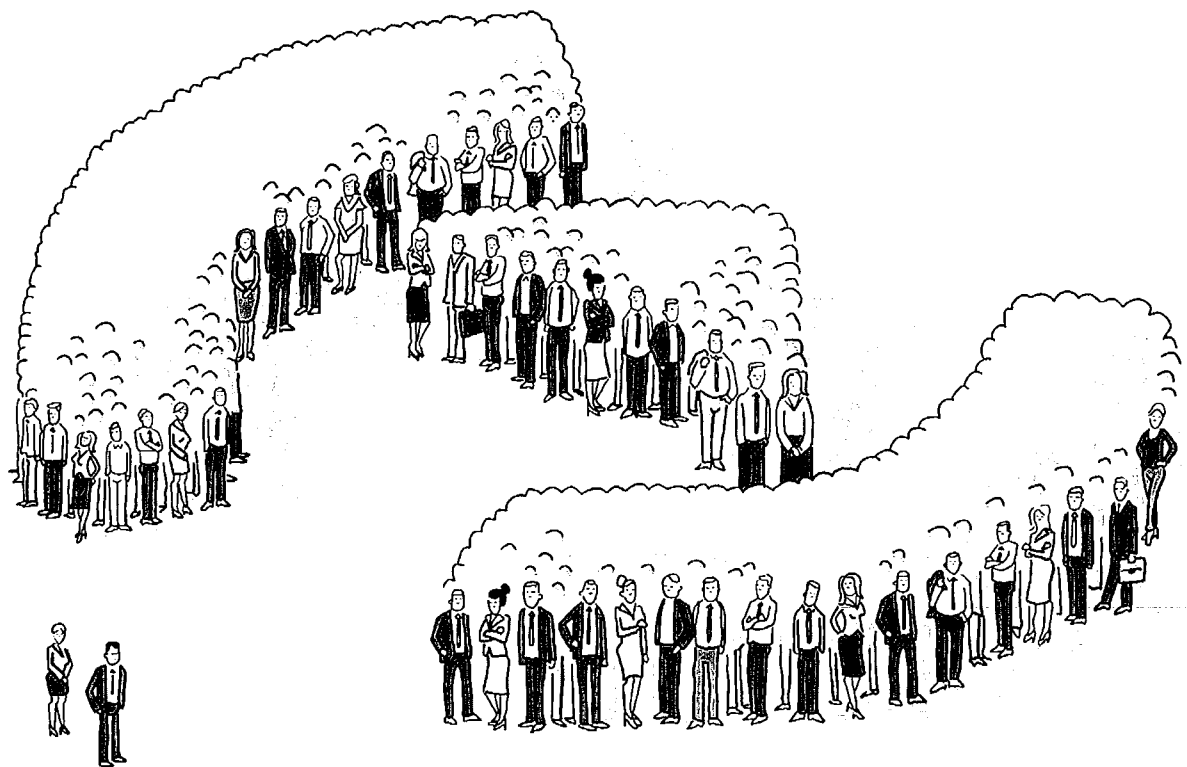
All business transactions must be documented in full and correctly in accordance with the requirements of law as well as the internal regulations of the Salzgitter Group. All business records and reports prepared internally which are provided to third parties also must be made in an orderly manner and truthfully. Any data acquisition or other business information recorded must always be complete, correct, timely and systemcompliant.

All employees are obliged to ensure a prompt and trouble-free flow of information within the Group. Any knowhow relevant to activities is not to be withheld, falsified or passed on in a selective manner.

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# IMPLEMENTATION AND MONITORING

We put these principles into  
practice every day.



The rules contained in this Code of Conduct form the core of the corporate culture of the Salzgitter Group. It is essential that these principles are observed uniformly and on a groupwide basis – each employee is responsible for this.

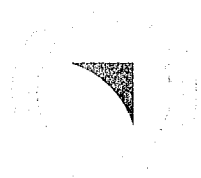
The individual group companies shall ensure the implementation of this Code of Conduct. The members of the Executive Board and managers are to act as role models for compliance and their conduct in particular is to be measured against this Code of Conduct.

August 2015  
(updated January 2025)

Executive Board

Salzgitter AG  
Eisenhüttenstraße 99  
38239 Salzgitter  
Germany

T +49 5341 21-01  
F +49 5341 21-2727  
[salzgitter-ag.com](http://salzgitter-ag.com)



**SALZGITTERAG**  
People, Steel and Technology

"COMPLIANCE WITH ALL APPLICABLE LEGAL PROVISIONS AND OUR INTERNAL RULES IS AN ESSENTIAL PREREQUISITE FOR THE SUCCESS OF THE SALZGITTER GROUP; IT IS A CORNERSTONE OF OUR CORPORATE CULTURE."

Gunnar Groebler, Chief Executive Officer

## Compliance at the Salzgitter Group



**DESMA**



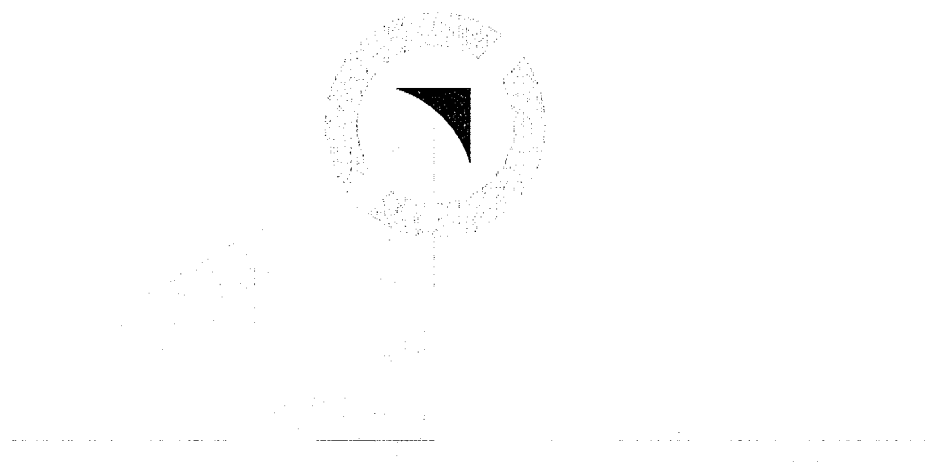
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**DESMA**



Along with the performance of our employees, reliable social framework conditions, fair and trusting cooperation with partners, and an appreciative relationship with our natural environment are essential to the success of the Salzgitter Group.

For this reason, it is important to observe generally accepted basic values in our dealings with other people and companies, to comply with the law and to behave fairly towards people and nature. In short: We act responsibly at all times.



# Our Mission Statement YOUNITED

In addition to the legal requirements for corporate governance and the recommendations of the German Corporate Governance Code, we have developed the mission statement "YOUNITED" for our Group. Among other things, employees from all Group companies and hierarchical levels have defined a common set of values. It includes values such as **reliability**, **fairness** and **sustainability**.

MORE ABOUT THE YOUNITED MISSION STATEMENT

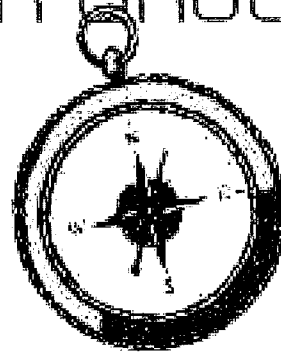
## Acting responsibly

Our Executive Board has defined a set of clear principles of conduct for all employees of the Group in the form of a Code of Conduct. They provide guidance in our daily work, which is to be aligned to these principles. These include **lawful conduct** and **ethical behavior**, a commitment to **fair and honest competition**, the rejection of all forms of corruption as well as respect for internationally recognized human rights. It also serves to promote trusting cooperation and honest dealings among employees and with business partners.

### Zero Tolerance

Compliance with statutory regulations constitutes the irrevocable framework within which the Salzgitter Group conducts its entrepreneurial activities. Violations of the law will not be tolerated.

# CODE OF CONDUCT OF THE SALZGITTER GROUP

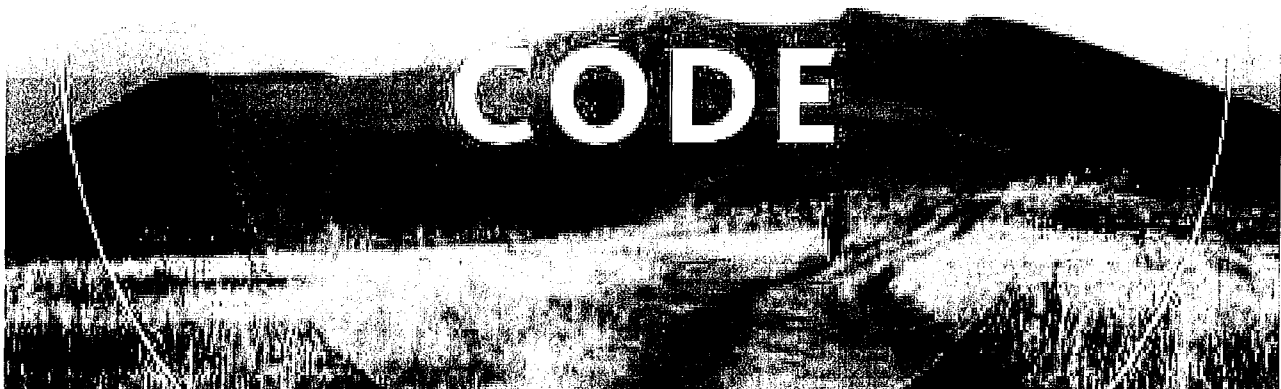


## **Code of Conduct**

The Code of Conduct of the  
Salzgitter Group as PDF



The topic of compliance is also firmly anchored in the **Declaration on Corporate Governance**.



**Supplier Code**  
of the Salzgitter Group  
as PDF



**Policy statement on human rights strategy**  
of the Salzgitter Group  
as PDF

# Our Compliance Management System

The aim of the compliance management system at the Salzgitter Group is to prevent violations of laws and internal guidelines throughout the Group, as well as to uncover violations and respond to them appropriately and effectively. It is based on the three pillars of **PREVENT**, **DETECT** and **REACT**.

Code of Conduct and Group Policy Corporate Compliance

Compliance training program

Compliance Information Desk

Compliance employee communications

CMS at the Group companies

Group compliance risk analysis

Notification system



Effectiveness control



Internal investigations

Sanctions and improvement measures



Reporting

## Salzgitter Group's whistleblower system

We have set up the whistleblower system FAIR TOGETHER in order to learn about and counteract violations of the law, human rights or environmental risks and any violations of human rights or environmental obligations in connection with the economic activities of the Salzgitter Group companies or along its supply chains.

### Providing information

FAIR TOGETHER is publicly accessible. All Group employees, business partners and anyone else affected by the activities of the Salzgitter Group - whether in Germany or abroad - can contact the Salzgitter Group's reporting channels to submit information. FAIR TOGETHER offers the opportunity to point out violations of the law or other circumstances through which people, the environment, Salzgitter AG or one of its Group companies are harmed, unjustly disadvantaged or natural resources are unlawfully impaired in connection with the economic activities of the Salzgitter Group or one of its suppliers.

### Reporting Channels

Reports can either be submitted via our [electronic reporting portal](#) or directed to our Compliance Hotline or our Ombudswoman.

Our electronic reporting portal can be used to submit reports in numerous languages. Our Compliance Hotline and our Ombudswoman accept reports in German or English. They are also available for a personal meeting upon request and after making an appointment.

### Confidentiality and anonymity

All information is treated confidentially. The information they contain about persons and facts is only accessible internally to employees who need it to process the case.

Anonymous tips can be submitted via our electronic reporting portal. Our Ombudswoman does not disclose the identity of the whistleblower or other parties involved to the Salzgitter Group at the whistleblower's request.

Frequently, there are follow-up questions to the information received. We are grateful to whistleblowers who give us the opportunity to contact them. To this end, we kindly ask whistleblowers to provide us with their contact details. If anonymity is to be maintained, we ask that you use our electronic reporting portal or contact us via the ombudswoman.

## **No disadvantages for whistleblowers**

No whistleblower who, at the time of reporting, had sufficient reason to believe that the information he or she reported was true need fear any disadvantages. The protection of Salzgitter Group employees who provide use information via our whistleblower system is specifically regulated in the Group's Corporate Compliance Guideline.

## **Fairness**

Reporting inaccurate information may unfairly expose affected individuals and companies to suspicion. Therefore, please handle the opportunity to provide information responsibly.

## **Clue processing**

Every whistleblower who gives us the opportunity to contact him will receive confirmation of the receipt of his report within seven days. After three months at the latest, we inform the whistleblower about planned and already taken follow-up measures. The responsible Compliance Office examines the validity of each report and discusses it with the whistleblower. The underlying facts are clarified either by the Group Internal Audit department of Salzgitter AG or by the management of the Group company concerned, if necessary with the support of the responsible Compliance Office or the responsible legal department. Once the facts have been clarified, the management of the Group company concerned shall initiate the preventive, remedial or other improvement measures to be taken.

## **Privacy notice**

For more detailed information on data protection and the processing of your personal data within the whistleblower system, please refer to our [Whistleblower System – Data Privacy](#).

## **Registration Channels**

### **Electronic reporting portal of Salzgitter AG**

Compliance-Management  
Group Legal Department of Salzgitter AG

Via our electronic reporting portal, you can submit reports in 26 languages, anonymously if you wish, and 24 hours a day.

[Electronic reporting portal](#)

### **Salzgitter Group's Compliance Hotline**

Compliance-Management  
Group Legal Department of Salzgitter AG

+49 5341 21-9229

compliance-hotline@salzgitter-ag.de

**Postal address:**

Salzgitter AG  
Compliance-Hotline/10 RVC  
Eisenhüttenstraße 99  
38239 Salzgitter

## **Ombudswoman of Salzgitter AG**

Lawyer  
Nina Weigel-Grabenhorst

+49 531 310 73177

salzgitter-ombudsfrau@sqr-law.com

**Postal address:**

Ombudsfrau der Salzgitter AG  
SQR Rechtsanwälte LLP  
Wolfenbütteler Straße 45  
38124 Braunschweig

## **External reporting offices**

If you do not wish to address your information to a Salzgitter Group reporting office, you can also contact the reporting offices of the following authorities and institutions:

- Federal Office of Justice (BfJ) [BfJ - Competence of the reporting offices](#)  
([bundesjustizamt.de](http://bundesjustizamt.de))
- Federal Financial Supervisory Authority (BaFin) [BaFin - Whistleblower Center](#)
- Bundeskartellamt [Bundeskartellamt - Notice of violations](#)
- Landeskriminalamt Niedersachsen (LKA Niedersachsen) [Whistleblower system](#)  
[Landeskriminalamt Niedersachsen](#)  
([polizei-nds.de](http://polizei-nds.de))
- European Commission [Problems and complaints \(europa.eu\)](#)
- European Anti-Fraud Office (OLAF) [Reporting fraud - Homepage \(europa.eu\)](#)
- European Securities and Markets Authority (ESMA) [Make a complaint \(europa.eu\)](#)

## **Salzgitter AG**

Eisenhüttenstraße 99  
38239 Salzgitter | Germany

[Show on the map](#)

Phone: +49 5341 21-01

Fax: +49 5341 21-2727

[Contact form](#)

## **Business Units**

[Steel Production](#)

[Steel Processing](#)

[Trading](#)

[Technology](#)

## **Industrial Participations**

## **Service**

[Job vacancies](#)

[Appointment calendar](#)

[Reports](#)

[Media service](#)

[STIL magazine](#)

[Product request](#)

[e-Shop](#)

## **Current LinkedIn Posts**

Der Salzgitter-Konzern geht einen weiteren großen Schritt in Richtung Dekarbonisierung: Mit einem dreistelligen Millionenbetrag investiert die Salzgitter Flachstahl GmbH in einen neuen Hubbalkenofen ...

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# SUPPLIER CODE OF CONDUCT



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## LADIES AND GENTLEMEN,

Being a globally operating group of companies, Salzgitter AG and its subsidiaries have not only established for themselves the commitment to adhere to the highest standards of safety and quality while being environmentally friendly in producing goods and providing services, but also the commitment to perform all business activities, and, with it, the relationship to their business partners and all parts of society, in a correct and fair manner in terms of both a legal and ethical perspective.

This is why we have adopted a Group-wide Code of Conduct and, additionally, taken further measures to ensure a universal compliance approach.

As our business activities are largely based on supplies and services from suppliers, licensors, service providers, contractors, lessors and others – all together hereinafter referred to as „Suppliers“ – we are being legitimately judged not only based on our own conduct, but also on the extent to which we, and our Suppliers, ensure that legal and ethical standards are also consistently being observed throughout our entire supply chain, i. e. by our Suppliers.

Based on the values of our Code of Conduct, we have established this Supplier Code. It comprises regulations as to the compliance with general human rights, environmental protection, and laws, the observance of and compliance with which should be a matter of course anyway. It concretizes towards Suppliers the expectations which the Executive Board of Salzgitter AG has expressed in its policy statement on a human rights strategy.

We as Salzgitter AG do not make any demands on our Suppliers that we ourselves are not prepared to fulfill.

We expect all Suppliers of our Group to accept that the common basic understanding to respect human rights, to comply with laws, and to protect the environment, shall form part of the contractual relationship and also be consistently implemented in practice. Therefore, we wish to jointly review compliance with this legal, sustainability and ethical framework together with our Suppliers on a regular basis and to implement any improvements that may be necessary. However, in the unlikely event of a serious violation, or lack of cooperation, a termination of a business relationship will also have to be considered.

The following requirements shall set forth the minimum conditions for our mutual cooperation. We encourage our Suppliers to introduce, for themselves and on behalf of their employees, further reaching behavioral guidelines with higher requirements for ethical and sustainable conduct, as may be necessary according to specific needs. Whereas this Supplier Code, for reasons of simplification, refers to Salzgitter AG, the following positions or requirements of Salzgitter AG shall apply accordingly and be deemed to qualify as the positions or requirements of a Group company, whenever a Group company, instead of Salzgitter AG, is the relevant contracting party of the Supplier.

To the extent that our Suppliers render services to Salzgitter AG making use of the assistance of upstream suppliers, subcontractors or other third parties, it shall be incumbent upon, and be in the responsibility of, the Suppliers to agree on the following principles and obligations also in relation to these upstream suppliers, subcontractors or third parties, or to otherwise ensure the adherence hereto. Only by consistently incorporating these principles and obligations into the entire supply chain can it be ensured that fundamental human rights, fair working conditions, occupational safety and environmental protection are consistently upheld throughout the entire supply chain.



## I. OUR REQUIREMENTS AND EXPECTATIONS

### 1. Requirement: Legality and Integrity

As Salzgitter AG, we are committed to a comprehensive approach to legality and integrity which must be adhered to by our Suppliers. This includes, in particular, that laws, regulations and standards as well as contractual obligations shall be reliably complied with and that violations, evasions or deceptive practices be avoided.

#### a. Compliance with Applicable Law as a Minimum Standard

We expect our Suppliers to abide by the laws and other relevant regulations applicable in the places where they operate. If a delivery or service is intended for export, the delivery or service must also comply with the legal provisions of the country of destination. Insofar as international regulations applicable to our Suppliers justify more extensive or stricter requirements, these must be observed.

#### b. Corruption (Public Sector/Private Sector)

We expect our Suppliers to neither actively participate in any corruption nor to tolerate any corruption. We expect our Suppliers to take active precautions against corruption and to consistently punish any corruption that is identified. This shall also apply to actions or arrangements that serve or lend themselves to the concealment of corruption or the circumvention of the prohibition of corruption.

We expect our Suppliers to deal responsibly with the mutual interests of Salzgitter AG, its Suppliers, and the employees involved, and to separate those interests appropriately.

We expect our Suppliers and their employees to behave with integrity, to make business decisions exclusively on the basis of objective criteria and, in particular, not to let themselves become influenced by donations from business partners or third parties.

We expect our Suppliers to exercise strict restraint in granting benefits such as monetary or immaterial personal advantages to business partners and public officials. Under no circumstances may benefits be offered, promised, or granted in return for a sovereign or business decision or in the expectation of preferential treatment. Benefits may only be offered or granted in exceptional cases if they are appropriate, socially adequate, customary and of low value. The applicable provisions of criminal law and tax law must be observed.

#### c. Antitrust Law

We expect our Suppliers to behave fairly in competition and to refrain from unfair competition.

In particular, we expect our Suppliers to comply with applicable national and international antitrust laws and other laws regulating competition. Unlawful agreements restricting competition, or the abuse of a dominant market position, must be avoided, as must the unlawful exchange of information relevant to competition.

### d. Export Control

We expect our Suppliers, whenever importing and exporting, to comply with all applicable national and international regulations of foreign trade law, and to abstain from participating in any violations, evasions or deceptions.

We expect our Suppliers to carry out and document their imports and exports in a comprehensible manner.

We expect our Suppliers to abstain from rendering any acceleration payments to public officials.

### e. Money Laundering

We expect our Suppliers to comply with national and international money laundering laws in all transactions and other services arising from or in connection with business relationships.

### f. Secrecy and Data Protection

We expect our Suppliers to respect the trade or company secrets and property rights of third parties and to treat exchanged documents, data, offers, and prices confidentially.

We expect our Suppliers to store confidential company-related and personal data and information that is not in the public domain carefully and in accordance with national and international regulations on the protection of business secrets and to comply with the applicable laws on data protection.

## 2. Requirement: Human Rights and Working Conditions

Salzgitter AG expects its Suppliers to respect universal human and fundamental rights, especially in the working environment. In particular, Salzgitter AG considers the principles of the International Labor Organization of the United Nations (ILO) as well as the substance of the UN Civil Pact and the UN Social Pact to form a global minimum standard. We expect our Suppliers to abide by these.

### a. Freedom of Association

We expect our Suppliers to respect the right to freedom of expression and freedom of association of their workers within the framework of the laws applicable at their place of business and place of employment. Employees shall not be discriminated against for forming or participating in trade unions or interest groups, nor for advocating for their rights or for improvements in their situation or working conditions.

### b. Working Hours

We expect our Suppliers to comply with the laws in force at their place of business and place of employment regarding working hours, in particular the maximum number of hours per day/week. This includes, in particular, compliance with applicable collective bargaining agreements. It must be ensured that employees have sufficient days off for recreation.



**c. Wages**

We expect our Suppliers to pay their employees appropriately and adequately and to comply with applicable minimum wage and compensation regulations. This also includes that overtime shall be paid according to the applicable laws/ collective agreements.

**d. No Child Labor**

We expect our Suppliers to abide by the regulations of the United Nations on human and children's rights. Salzgitter AG does not tolerate child labor. In any case, the employment of school age children and children under the age of 15 must be avoided. Any stricter national regulations concerning child labor as well as the minimum age for employment, shall have precedence.

**e. No Slavery or Forced Labor**

We expect our Suppliers to abstain from practicing, economically benefitting from, or accepting any slavery, slavery-like conditions or forced labor. Any involuntary labor or service that is required of a person under a threat of punishment, such as prisoners and detainees, shall be deemed to qualify as forced labor. This shall also apply on any retraining, training, or education scheme of certain groups of persons or parts of populations, ordered or induced by a government entity or a local potentate, which essentially comprises involuntary labor or labor performed under the threat of sanctions, if such labor has to be carried out under conditions similar to imprisonment or confinement in a closed sanitarium, reformatory, or camp.

**f. No Discrimination**

We expect our Suppliers to treat all people and in particular their employees with respect, without prejudice, and, in particular, without discrimination. Any form of discrimination or disadvantage, especially on the grounds of national and ethnic origin, social origin, health status, disability, sexual orientation, age, gender, political opinion, religion or belief must be avoided. Legal regulations for protection against discrimination must be observed.

**g. Natural Resources and Protection Against Encroachment**

We expect our Suppliers to respect and protect the natural resources of mankind. Harmful pollution of soil, or water, or of air as well as noise emissions or water consumption, which, for example, prevent the basic supply of food, access to clean drinking water, or the appropriate use of sanitary facilities, must be avoided. No one shall be unlawfully deprived of access to land, forests, or waters necessary to sustain their livelihoods. Any inappropriate use of own security forces or the commissioning of third-party security forces for the unlawful enforcement of one's own interests by force shall be abstained from.

**h. Responsible Procurement of Materials**

We expect our Suppliers to implement procedures in accordance with the OECD Due Diligence Guidelines for Promoting Responsible Supply Chains of Minerals from Conflict and High-Risk Areas with respect to the conflict minerals tin, tungsten, tantalum and gold, and, if

necessary, for other raw materials such as cobalt. Smelters and refineries without adequate audited due diligence processes should be avoided.

**3. Requirement: Occupational Safety and Health Protection**

Salzgitter AG requires their Suppliers to ensure that humans can perform their work safely and without permanent physical impairment.

**a. Healthy and Safe Working**

We expect our Suppliers to provide a healthy and safe working environment for their employees.

We expect our Suppliers to recognize, and minimize, the risks of physical integrity hazards, especially to their employees. A system should be in place to protect employees. Occupational safety and health laws shall be respected.

**b. Accident Prevention**

We expect our Suppliers to organize their work, the design of products as well as the performance of work and services in such a way that the occurrence of accidents is precluded as far as reasonably possible, and the consequences of accidents are minimized as far as possible.

**4. Requirement: Sustainability (Environmental and Climate Protection/Energy/Natural Resources)**

Salzgitter AG expects its Suppliers to have as little impact on the environment as possible and to proactively support the protection of the environment and the preservation of natural resources. In particular, Salzgitter AG considers compliance with the prohibitions of the Minamata Convention, the Stockholm Convention (POP's Convention) and the Basel Convention as a global minimum standard. We expect our Suppliers to comply with these.

**a. Environmental Regulations**

We expect our Suppliers to behave responsibly with respect to protecting the environment and conserving limited natural resources, and to fully comply with environmental laws.

We encourage our Suppliers to support us in possible further environmental protection measures beyond the scope of the legal regulations and to submit suggestions for more environmentally friendly products or production processes as well as for works and services.

**b. Sustainability**

We expect our Suppliers to handle the available natural resources in such a way that the next generations will not have to suffer from the current consumption. We expect our Suppliers to consistently pursue the principles of sustainability and circular economy as well as to act in an environmentally conscious manner. Especially the use of non-renewable resources is to be continuously reduced in favor of renewable or recyclable resources, and waste should be avoided.

### c. Energy

We expect our Suppliers to work continuously on reducing their energy consumption and to use CO<sub>2</sub> - neutral energies to the greatest possible extent.

### d. Climate Protection

We expect our Suppliers to be geared towards the goals of sustainable climate protection in production and development as well as in the provision of services for Salzgitter AG.

We encourage our Suppliers to develop and implement a climate protection strategy that aims at CO<sub>2</sub> neutrality. In order to enable us to gradually achieve the goal of maximum CO<sub>2</sub> neutrality of our deliveries and services, our Suppliers shall provide us with information on the CO<sub>2</sub> footprint of their deliveries or services. In the interest of continuous improvement processes, we will, by way of a joint dialog, search for ways to achieve CO<sub>2</sub> neutrality and avoid harmful emissions.

## II. REVIEW/COMPLIANCE/CONTROL/AUDITS

As Salzgitter AG, we are subject to internal and external audits in order to ensure and improve the supply chain in a sustainable and lasting manner. We expect our Suppliers to appropriately participate in this process. We will appreciate our Suppliers having their management systems certified and sending in any verification thereof to Salzgitter AG.

We expect our Suppliers to ensure in an appropriate manner that their employees, suppliers, and subcontractors will be obligated to comply with the provisions of this Supplier Code of Conduct, and that they will be trained accordingly, if necessary. Suppliers and subcontractors shall pass on the requirements of this Supplier Code in an appropriate form to their suppliers or subcontractors in the supply chain.

Any violation of the principles set forth in this Supplier Code will be considered by Salzgitter AG as a material breach of the contractual relationship on the part of the Supplier. In the event of indications of a failure to comply with the principles of this Supplier Code (e. g. through media reports), Salzgitter AG reserves the right to demand information on the relevant facts, without prejudice to further rights.

Salzgitter AG reserves the right to conduct random checks and audits of Suppliers to verify compliance with this Supplier Code.

**Important:** In the event of serious or continuous violations, the contractual relationship may be terminated. We will grant our Suppliers a reasonable period of time to remedy violations or complaints.

## III. CONTACT PERSONS

The basic contact persons for our Suppliers or their employees shall be the already known business contacts. In addition, Suppliers or employees of Suppliers as well as other persons concerned may contact the Compliance Hotline or the Ombudswoman of Salzgitter AG - also on a confidential basis - in order to point out violations of the law or other circumstances by which people, the environment, Salzgitter AG or one of its Group companies are harmed, unjustly disadvantaged or natural resources are unlawfully impaired in connection with the economic activities of Salzgitter AG or one of its Suppliers.



### Contact

#### Compliance-Hotline

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# POLICY STATEMENT ON HUMAN RIGHTS STRATEGY

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## Human Rights

Respect of internationally recognized human rights is a matter of course for us.

With over 150 subsidiaries and associated companies, the Salzgitter Group is represented in almost every region of the world. The production of goods and the exchange of goods and services, both throughout the Group and with suppliers and customers, are an essential part of our economic activities.

The principles of conduct enshrined in the Salzgitter Group's Code of Conduct are at the core of our corporate culture and at the same time represent binding guidelines for the actions of all Group employees. The respect of internationally recognized human rights is an essential component of these rules. Consequently, in the past, our Group companies have already aligned themselves with the National Action Plan "Business and Human Rights" (NAP) of the Federal Republic of Germany with regard to corporate diligence in respecting human rights.

Our goal is to also strengthen and solidify this understanding with all of our suppliers and in this way have a positive impact on the respect of human rights along the entire supply chain.

## Identification - Prevention - Remedy

In order to achieve this goal, it is essential to know our supply chains and to be aware of risks relating to respect of human rights in connection with our business activities. Therefore, we have implemented a supply chain risk management system that is monitored by our human rights officers.

Our employees are provided with the necessary knowledge through e-learning and classroom training to better identify human rights and environmental risks<sup>1</sup> in the supply chains and to react appropriately. All operating Group companies report once a year on the human rights situation in their own business areas and on any risks concerning the respect for human rights at their suppliers that have become known.

All essential direct suppliers are screened for human rights and environmental risks by way of uniform Group-wide risk indicators. This risk analysis is conducted at least once a year and also on an ad hoc basis, for example if there are indications of a significantly changed or expanded risk situation, for example as a result of current market information or prompted by reports to our whistleblower system.

Our "FAIR TOGETHER" whistleblower system offers all Group employees, business partners and anyone else impacted by the economic activities of the Salzgitter Group or its suppliers the opportunity to point out circumstances in connection with the economic activities of the Salzgitter Group or one of its suppliers as a result of which they themselves or other people, the environment, Salzgitter AG or one of its Group companies are harmed, unjustly disadvantaged or natural resources unlawfully harmed and impaired.

We encourage our direct suppliers' efforts to ensure the respect of human rights in their own companies and among their suppliers. To this end, we positively assess the willingness of our direct suppliers to commit to meeting our expectations in terms of lawful conduct and respect for human rights, as well as the recognition of our Supplier Code in our award decisions.

Any violations of human rights that have occurred or are imminent must be reported immediately to our compliance management. The Group company concerned shall take appropriate remedial action to prevent an infringement, to bring it to an end immediately or to minimize the extent of the infringement.

The effectiveness of the preventive and remedial measures taken and of the whistleblower system is reviewed by the respective management once a year and on an ad hoc basis, among other things by means of risk-based control measures. Our Corporate Audit department carries out additional random checks.

All results of ongoing and incident-related risk identification and assessment, the preventive measures implemented, and the concepts, progress and results of any remedial action to be taken are documented by the Group companies and reported to our compliance management. In the same manner as the results of the Salzgitter Group's risk analysis, they are incorporated in condensed form into our Supply Chain Report.

<sup>1</sup> Unless explicitly stated otherwise, human rights and environmental risks are those within the meaning of the German Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains (Lieferkettensorgfaltspflichtengesetz – LkSG).

## Risks and expectations

Already in 2022, a working group consisting of employees of Salzgitter AG and other Group companies conducted an initial review of our Group companies and all essential direct suppliers of the Salzgitter Group for human rights and environmental risks. This risk analysis was already based on human rights and environmental risks as well as other benchmarks of the German Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains (Lieferkettensorgfaltspflichtengesetz).

A standardized risk analysis application was introduced in the course of 2023 to further develop our supply chain risk analysis. This serves to implement the risk analysis with regard to the companies of the Salzgitter Group as well as with regard to the direct and indirect suppliers of all Group companies. The supply chain risk analysis is based on standardized assessment criteria that are based, inter alia, on the recommendations of the German Federal Office for Export Control (BAFA) and include country and industry risk as part of an abstract risk analysis.

In addition to all operational domestic and foreign Group companies, the essential direct suppliers of all Group companies were also included in the risk analysis. All operating Group companies and suppliers with defined risk indications were asked to complete an online questionnaire. A specific risk analysis is carried out based on the individual data obtained from this survey.

Based on the results of our risk review, we did not identify any specific infringements or violations of human rights-related or environmental obligations either in the business units of our Group companies or at our direct suppliers.

Our risk assessment has shown that human rights or environmental risks are to be expected primarily along our supply chains, which extend to suppliers in regions with higher country risks and/or higher industry risks, as well as in particularly complex supply chains whose participants are often unknown to us.

Based on these findings, further efforts were made to gain a better understanding of our supply chains. With the support of our Human Rights Officer and together with experts from the central purchasing unit, in-depth analyses of our supply chains were conducted with the aim of better recognizing potential risks and avoiding them in the future. These discussions and exchanges are continued on a regular basis and will lead to targeted development measures in the future if necessary.

In addition to our Code of Conduct, our Group Guidelines set out in concrete terms the Executive Board's expectations of the behavior of all Group employees. All members of the Executive Board, managing directors and Group employees are expected to ensure that all human rights-related and environmental obligations are observed within the scope of their respective duties and responsibilities. Our Code of Conduct and our Group Guidelines apply uniformly to all locations of our Group companies worldwide and thereby also ensure uniform respect of human rights throughout the Salzgitter Group.

In order to further reduce human rights and environmental risks in our supply chains independently of the results of a risk analysis, we aim in future to work only with suppliers who recognize our Supplier Code of Conduct or enter into a comparable contractual arrangement with our Group companies, thereby committing themselves, among other things, to address our expectations regarding respect for human rights also with regard to their own suppliers and consequently along the entire supply chain.

Salzgitter AG and its Group companies expect all their suppliers throughout the supply chains to adhere to and observe the principles of the United Nations International Labor Organization (ILO), to comply with the prohibitions under the Minamata Convention, the Stockholm Convention (POP's Convention) and the Basel Convention, and to adhere to and observe the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights in order to make a joint contribution to a humane working environment and a sustainable economy in harmony with natural resources. The expectations of Salzgitter AG and its Group companies with regard to suppliers in the supply chain are specified in concrete terms in the [Salzgitter Group Supplier Code of Conduct](#).

