

SOCIAL ACCOUNTABILITY POLICY IN COMPLIANCE WITH THE SA8000 STANDARD

The company Oskar Srl conducts its business in full compliance with the principles of protecting human rights and workers' rights. To this end, it fully and impartially applies local labour laws, and maintains a management system in line with the performance criteria defined by the SA8000 standard.

Oskar Srl is part of the Marcegaglia Group, one of the leading players in the international steel industry, characterised by constant growth, high product and process quality, significant added value on the market and a strong focus on sustainability. This procedure is issued in line with Group policies.

Our commitment

Our commitment is reflected in the following points:

- considering workplace safety a primary and priority objective, not in opposition to other company objectives;
- committing to respecting and complying with the following principles, which reject child labour and forced or compulsory labour. These principles also aim at guaranteeing the health and safety of workers, acknowledging the rights of personnel and the laws of the country in terms of freedom of association and collective bargaining, maintaining correct disciplinary behaviour, respecting working hours laws and ensuring a living wage;
- counteracting all forms of discrimination and unequal treatment based on gender, race, nationality, religion, disability, sexual orientation, age, trade union membership and political affiliation;
- adopting the necessary preventive and protective measures to control the risks associated with specific production activities;
- promoting worker participation and consultation;
- encouraging staff training and assessment of the activity effectiveness, supporting professional development and growth through continuous training programmes, including through the Marcegaglia Academy;
- maintaining a safe and respectful working environment, free from any form of harassment, intimidation or inappropriate behaviour;
- in the case of migrant workers, recognising their vulnerability by guaranteeing them equal rights and working conditions, including access to transparent employment contracts, equal treatment and protection against any form of discrimination, abuse or exploitation;
- promoting diversity, equity and inclusion, ensuring equal opportunities for all employees and collaborators;
- taking DE&I into consideration when appointing members of Group companies director board;
- complying with applicable laws and regulations, applying the Code of Ethics and anti-corruption policy at all levels of the company, and including clear procedures, such as those for whistleblowing, and for reporting and managing violations;
- evaluating suppliers on Environmental, Social and Governance (ESG) criteria, and working closely with them to ensure compliance with Marcegaglia Group standards;
- regularly engaging through consultations;
- minimising the negative impact of operations and maximising social and economic benefits in the areas where Oskar operates, with a particular focus on local, indigenous and vulnerable communities, and opposing any form of non-consensual land expropriation or violation of local communities rights.

Our initiatives

These principles are implemented through a series of practical actions, including:

- continuous improvement of social accountability requirements and workplace health and safety conditions;
- commitment to maintaining compliance with national laws and resolutions of international bodies such as the ILO, the UN and the OECD on human rights (such as the Universal Declaration of Human Rights, the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, the United Nations Convention against Corruption, OECD Guidelines for Multinational Enterprises), ensuring respect for diversity, personal growth based on equal opportunities and fair remuneration;
- commitment to preserving children's rights in order to prevent child labour;
- prevention of potential non-compliance in the area of social accountability;
- involvement and commitment of all stakeholders, including customers and suppliers, in pursuing compliance with social accountability requirements and a healthy and safe working environment;
- prevention and reduction of risks that may affect the achievement of expected results in terms of compliance with social responsibility requirements.

The implementation of the principles reported in this document is entrusted to the management and employee representatives of each plant, coordinated by the SA8000 Management Representative. Senior Management assumes responsibility for maintaining compliance with the SA8000 standard through specially appointed individuals.

To ensure respect for human rights, regardless of legal responsibility, Oskar undertakes to cooperate if it has contributed, even indirectly, to creating negative impacts on human rights. Furthermore, it invites all those who collaborate with or for the company to familiarise with these principles and apply them, to promote inclusive behaviour, and to act promptly in the event of any violations.

Oskar has established specific procedures for complaints, reports and/or suggestions regarding Social Accountability issues. Reports, which may also be submitted anonymously, can be sent via:

- the specific paper form available at the plant
- designated e-mail address: notification@marcegaglia.com
- post, addressed to Corporate Social Accountability Manager (CSAM)
- the Whistleblowing channel available on the website www.oskaritalia.it/whistleblowing/

Please note that the SAAS/SAI references and contact details for the Certification Body are as follows:

- SAAS - Social Accountability Accreditation Service - 15 West 44th Street, 6th Floor, New York, NY 10036 - telefono (212) 684-1414, fax: (212) 684-1515, e-mail: saas@saasaccreditation.org
- RINA Services S.P.A. - Via Corsica 12, 16128, Genova, Italy - e-mail: SA8000@rina.org

Mezzolara di Budrio, 19th August 2025

General Manager
Francesco Castagnoli

