



Whistleblowing policy

MS-Steel aims to operate with honesty and integrity, with high standards according to our Code of Conduct. We believe in transparency and accountability to prevent issues and take necessary action when problems do occur.

This policy aims to:

- Encourage associates and employees to voice out any suspicious activities, knowing that we will take their concerns seriously and respect their confidentiality.
- Keep MS-Steel's management updated about any misconduct.
- Assure associates and employees that they can raise concerns without fear of retaliation.
- Foster an environment of transparency, accountability, and integrity.

Whistleblowing involves sharing information about suspected misdeeds or dangers at work. This could be criminal activities, health and safety risks, damage to MS-Steel's property or the environment, breaches of legal requirements, corruption, theft, fraud, negligence, harassment, discrimination, violation of policies, unethical behavior damaging our reputation, unauthorized disclosure of confidential information, or deliberate concealment of these matters.

Associates and employees can raise concerns via our online whistleblowing form or contact the Whistleblowing Officer. Anyone trying to hinder a whistleblowing complaint or investigation could face disciplinary action.

We encourage open whistleblowing but will protect the confidentiality of the whistleblower when requested. We will discuss any need to reveal the whistleblower's identity beforehand. Whistleblowers will not be subject to retaliation for reporting. Harassment or victimization of a whistleblower could result in dismissal.

We will assess and investigate any reported concern as necessary, maintaining confidentiality and fairness. The whistleblower will be informed about the outcome if they wish. False allegations made maliciously or for personal gain could lead to legal or disciplinary actions.

All incoming whistleblowing messages and proposals are collected via our Whistleblowing and proposals form. These submissions are then carefully assessed by Occupational Health Committee to ensure a prompt and appropriate response. Should a concern involve the Committee itself, or should a message be in the form of a proposal, the information is directly forwarded to the CEO for further evaluation and action. This process guarantees an unbiased assessment while maintaining the highest levels of confidentiality and protection for the whistleblower. We are committed to ensuring that all voices are heard and necessary actions are taken in a timely manner to uphold our principles of honesty, transparency, and integrity.