

## STAKEHOLDER DIALOGUE AND COMMUNICATION POLICY

The Board of Directors of Barna Steel, S.A., on behalf of the entire Celsa Group ('**Celsa Group**'), in the context of its general and non-delegable power to determine the general policies and strategies of Celsa Group, has approved the *Stakeholder Dialogue and Communication Policy* (the '**Policy**').

### **I. Purpose**

The purpose of this Policy is to define and establish the general principles governing communication, contacts, and relations with stakeholders, as well as the principles and criteria governing the dissemination of economic-financial, non-financial, and corporate information, taking into account the legislation in force in the countries where Celsa Group operates.

For Celsa Group it is essential to guarantee access to the Company's public information to the different stakeholders, including economic-financial, non-financial, and corporate information. In its commitment to greater transparency that brings communication between stakeholders and the Company closer, Celsa Group promotes the quality, accuracy, and relevance of the information it publishes and provides to the market.

Effective disclosure to stakeholders on an equal footing in the markets is essential to guarantee and safeguard the rights of all stakeholders.

### **II. Scope**

This Policy applies to Celsa Group and all the companies in its Group, taking into account their specific characteristics. Celsa Group will work to ensure that the policies of the companies that make up its Group are in line with this Policy.

### **III. Objectives**

In its ongoing quest to deepen and improve communication with its stakeholders, Celsa Group pursues the following objectives:

- Encourage stakeholder involvement in the Celsa Group's business project, establishing a transparent, stable, useful, and positive dialogue and responding to the legitimate interests of stakeholders.
- Increase stakeholder confidence in Celsa Group and stakeholder recognition of Celsa Group's efforts and progress in sustainability.
- Contribute to maintain and improve Celsa Group's corporate reputation.

### **IV. General principles**

In its relations with the different stakeholders and in the dissemination of information, Celsa Group assumes and is guided by the following principles:

- Disseminate information in the market, among stakeholders, based on the principles of transparency, accuracy, immediacy, reliability, usefulness, and equality, making use of the appropriate channels and reflecting in a reasonable and balanced manner, the economic, environmental, social and corporate performance of Celsa Group.
- Have economic and financial information include all economic and financial data and, in non-financial and corporate information, all non-financial and corporate data of Celsa Group that is reported to the market and stakeholders, in accordance with current legislation.
- Guarantee high quality information and reflect a true and fair view of the Celsa Group's assets and results.

- Ensure that a clear and reliable expression is given of Celsa Group's performance in the social, environmental, and corporate governance areas and making visible its contribution to the Sustainable Development Goals (SDGs).
- Communicate in a responsible and inclusive manner, and acting towards stakeholders in an ethical, integrated and respectful way, encouraging the engagement of all stakeholders in the communication channels.
- Establish and use communication channels and tools to promote efficient, safe, and fluid communication.

## **V. Stakeholders**

Celsa Group understands that stakeholders are all those groups that can influence the achievement of Celsa Group's objectives and that, in turn, are impacted by its activity. The main stakeholders with which Celsa Group has a relationship are:

- The employees that make up Celsa Group, and the trade unions that represent them.
- Its customers.
- Its suppliers and contractors.
- The financial community.
- Administrations and regulatory authorities.
- Society in general and the local communities in the territories in which Celsa Group operates.

## **VI. Communication channels**

The Company's communication channels may vary depending on the target group, however, Celsa Group channels the dissemination of its economic-financial, non-financial, and corporate information mainly through the following channels:

#### **A. Celsa Group's corporate website**

The Celsa Group website (<https://www.celsagroup.com/>) is the Company's main official communication channel and contains all the information required by current law.

In particular, the Celsa Group website contains a section especially aimed to provide information on environmental, social, and corporate governance issues.

To enhance the corporate website as a channel of information, it will be ensured that its contents can be accessed in both Spanish and English and that it is always kept up to date.

#### **B. Media**

Celsa Group assesses, depending on the circumstances, the appropriateness of calling on the media to report on the progress of the Company and its projects.

#### **C. Social media**

Celsa Group's profiles on social media: LinkedIn, Instagram, and Twitter have become a communication channel for corporate information, business information and events or conferences.

#### **D. Internal channels**

To communicate with its professionals, Celsa Group has internal communication channels. The same criteria of equality, accuracy and transparency apply to the use of internal channels: *Portal by Celsa Group*, *Celsa Digital Screens*, *Celsa Group Digital Newsletter*, *Celsa Meetings & Family Day*.

This Stakeholder Dialogue and Communication Policy was updated by the Board of Directors of Barna Steel, S.A., representing the entire Celsa Group, on 2023, July 13<sup>th</sup>.