

Celsa's Principles of Conduct

These Principles of Conduct summarise the values that define us as an organisation and which we want to guide our day-to-day work at CELSA. They are underpinned by our [Code of Ethics](#), which sets out certain practical aspects in greater detail. If you have any queries, please speak to your line manager or use the channels established by the organisation.

Introduction

At CELSA, we act with integrity, responsibility and respect in all our activities.

These Principles set out the values that guide the way we do things and which should inspire the decisions and behaviour of everyone who works for or collaborates with the companies operating under the CELSA brand.

Our commitment to ethics is part of our identity and forms the basis on which we build relationships of trust with our staff, customers, suppliers, communities and other stakeholders.

Our purpose and our values

Our purpose is to lead the creation of circular production chains to contribute to the transition towards a positive-impact economy.

We act in accordance with the values that define CELSA:

- Honesty
- Humility
- Innovative approach
- Creative perseverance
- Teamwork
- Passion

Our commitments

Acting with integrity

We conduct our business in accordance with applicable legislation and the highest ethical standards. We act honestly, transparently and responsibly in all our professional and commercial relationships.

Internal Control Body: Celsa has an Internal Control Body that oversees the Criminal Risk Prevention System, in accordance with the provisions of the Code of Ethics.

Respect for People

We promote a working environment based on respect, equal opportunities, diversity and non-discrimination. We do not tolerate any form of harassment or disrespectful behaviour.

Working Safely

People's health and safety are a priority. We foster a culture of prevention based on individual and collective responsibility.

Acting professionally

We protect confidential information, use the company's resources appropriately and manage our activities in such a way as to avoid conflicts of interest or conduct that could compromise our professional objectivity and independence.

Protection of personal data

The processing of personal data is governed by CELSA's Privacy Policy, without prejudice to the applicable data protection regulations.

Building responsible relationships

We build relationships based on trust, impartiality and mutual respect. We reject any form of corruption, bribery or practice contrary to fair competition, and we act with due diligence in relation to transactions or counterparties that may be suspected of fraud or money laundering.

Gifts Policy

The acceptance of gifts, invitations or other hospitality from customers or suppliers is governed by the provisions of CELSA's Anti-Corruption and Anti-Bribery Policy.

Protecting the environment and contributing to society

We integrate sustainability into the way we operate and work to minimise the environmental impact of our activities. We also contribute to the development of the communities in which we operate and promote respect for human rights.

Speaking out and taking action

Everyone at CELSA has a responsibility to act in accordance with these Principles and to raise any concerns or report any conduct that may contravene them through the channels established by the organisation.

CELSA has an Internal Reporting System, tailored to the requirements of Law 2/2023, which falls under the responsibility of the Ethics Committee.

CELSA promotes a culture based on trust, transparency and accountability.

Our shared commitment

Ethics is not merely an obligation, but a way of acting that reflects who we are as an organisation.

Every decision and every action helps to protect our values, our reputation and the trust placed in CELSA by our stakeholders.



Jordi

Cazorla