

## Instruction regarding Human rights

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### 1. Background and purpose

As a global company, SSAB operates in environments characterized by different cultures, values and traditions. Running a profitable business requires a deep commitment to contributing to long-term sustainable development. High standards in environmental and social responsibility as well as economic growth characterize our business.

SSAB is a global company and our business operations impact the lives of people every day, both within our own company and throughout our value chain. We build trust by doing what is right and we believe that we have a possibility to contribute to positive human rights impacts.

The purpose of this Instruction is to set out the principles for our actions and behavior in relation to internationally agreed human rights.

### 2. Applicability

This Instruction is mandatory and shall apply to all divisions and companies in the SSAB Group.

### 3. Instruction statement

#### 3.1 ESTABLISHED FRAMEWORK

SSAB is a member of the UN Global Compact and supports its principles regarding human rights, labor rights, the environment and anti-corruption. SSAB also supports:

- the International Bill of Human Rights,
- the core conventions of the International Labour Organization (ILO),
- the OECD Guidelines for Multinational Enterprises, and
- the UN Guiding Principles on Business and Human Rights.

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We will continuously work to strengthen our human rights work in line with these international standards and principles.

### 3.2 OUR HUMAN RIGHTS COMMITMENT

SSAB is committed to respect human rights and to implement processes in line with the UN Guiding Principles on Business and Human Rights to identify, prevent, and mitigate negative impact on human rights in our business operations.

Our commitment to respect human rights is also expressed in:

- Code of conduct
- Guide to the Code of conduct
- Group Directive regarding Human rights
- Supplier Code of conduct
- Business Partner Code of conduct

This Instruction is complemented by specific instructions and policies approved by the organization in several human rights-related areas (for example health and safety, responsible procurement, human resources, data privacy, and whistleblowing).

### 3.3 DUE DILIGENCE AND REPORTING

SSAB undertakes to implement a risk-based human rights due diligence into key processes in relevant parts of our value chain including our own operations and supply chain. We focus our efforts on those human rights upon which our operations can have the most severe impact. Whenever we identify potential or actual negative impact, we will take steps to mitigate or remediate harmful activities.

SSAB's salient human rights issues are defined through a group-wide risk mapping process. Salience is determined based on severity and likelihood.

SSAB communicates about our human rights work and engagement, both on the intranet and website.

### 3.4 SUPPLIER CODE OF CONDUCT

SSAB has underlined the importance of human rights compliance in our Supplier Code of conduct. Suppliers shall support and respect the protection of internationally proclaimed human rights and any applicable legal requirements on businesses to take responsibility for their human rights impacts across supply chains. Compliance with such standards is one of the key requirements when selecting our suppliers.

SSAB has also adopted a Business Partner Code of conduct to clarify our sustainability expectations on our business partners.

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### 3.5 RAISING AWARENESS AND TRAINING

We raise awareness on human rights in our organization and try to contribute to positive human rights impacts.

Training will be provided for relevant employees in identifying human rights risks in our business operations.

### 3.6 REMEDIATION

If SSAB identifies or is made aware of human rights violations in connection with our business operations, during our risk assessments or if a report is made, SSAB will investigate the situation and act appropriately. We recognize our responsibility to provide access to remedy in cases where we have caused or contributed to human rights violations. This responsibility could potentially be shared with states and other involved actors depending on the situation.

### 3.7 GRIEVANCE SYSTEM – RAISE A CONCERN

Employees and other stakeholders can report violations of laws and our Code of conduct, including human rights violations, through the line organization, via local internal reporting channels when available, and via SSAB's global whistleblowing system the Ethics Line.

SSAB upholds a strict policy against retaliation. SSAB does not accept any form of retaliation against someone who upon reasonable grounds reports a possible violation of the Code of conduct, human rights, or applicable laws and regulations.

Information and access to SSAB's various reporting channels is available on SSAB's intranet and website.

### 3.8 GOVERNANCE AND IMPLEMENTATION

The strategic direction on human rights is overseen by the Group Legal function.

The divisions, subsidiaries, and relevant Group functions are responsible for the implementation of this Instruction, implementing due diligence processes, and mitigation of identified human rights risks, including resource and budget allocations, training, and monitoring.

Questions regarding human rights can be escalated to the Group Legal function for guidance. It is the divisions' and subsidiaries' responsibility to take decisions based on the risk assessment and findings in the due diligence process.

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### 3.9 LEGAL COMPLIANCE

If local law is in direct conflict with international human rights standards, we shall comply with local laws while seeking to respect human rights to the greatest extent possible.

#### 4. Associated documents

- Group Directive regarding Human rights
- The Code of conduct
- Guide to the Code of conduct
- Supplier Code of conduct
- Business Partner Code of conduct

#### 5. Changes compared to last revision

This Instruction has been adjusted to SSAB's structure for governing documents.