2026

CSR Policy STAPPERT Noxon B.V.



Introduction

CORPORATE SOCIAL RESPONSIBILITY & SUSTAINABILITY

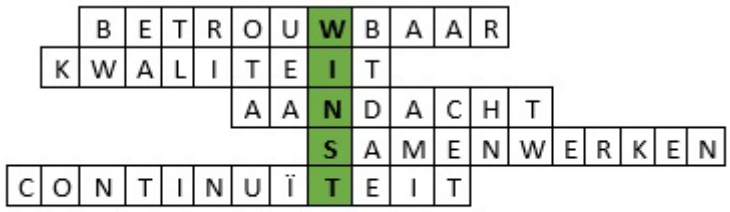
The JACQUET METALS Group attaches great importance on CSR (Corporate Social Responsibility). As a member of the JACQUET METALS Group, STAPPERT is also committed to conducting its business operations in a responsible manner.

STAPPERT has established a formal Code of Ethics that outlines the Group's core values. This includes compliance with laws and regulations, the responsible use of company resources, workplace safety, and a transparent procurement policy. Furthermore, significant consideration is given to stakeholders and the environment. This Code of Ethics is a vital component of the Group's policy; it is applied in all countries where the company operates and is intended for all employees, regardless of their role or position. The complete code is included as an appendix.

In addition to efficient business operations, STAPPERT Noxon believes it is essential to focus on the environment, fair business practices, customer interests, and broader social development. In this context, STAPPERT Noxon supports several charities with local ties. As an employer, we regard excellent working conditions and the sustainable employability of our staff as key priorities.

When determining its CSR priorities, management has taken the following elements into account:

- An analysis of the non-financial risks to which the JACQUET METALS Group is exposed;
- Applicable laws and regulations;
- The expectations of stakeholders (employees, customers, suppliers, etc.).



RELIABLE - QUALITY – ATTENTION – COOPERATION - CONTINUITY

(PROFIT)

Our mission, vision and core values

Mission

STAPPERT Noxon is the primary stockist trade organisation in the field of stainless steel semi-finished products and accessories, purchased from renowned manufacturers worldwide.
With a wide range of products and a corresponding service organisation, we can deliver to customers within the agreed lead time and conditions.

For the employees of STAPPERT Noxon, the customer is central and the core values include the concepts of delivery reliability, safety and job satisfaction.
The organisation is focused on continuity with healthy growth in market share and is one of the top stainless-steel wholesalers in the Netherlands.

Vision

STAPPERT Noxon values a personal, good and long-term relationship with customer, supplier and employees. We continuously invest in the entire organisation and are motivated to keep innovating, delivering new products and services together and structuring processes more efficiently and sustainably.
Together with all stakeholders, we strive for 100% customer satisfaction with a focus on improvement and growth. "We say what we do and do what we say" - this creates trust in one another and reliability in quality, stock and time.
Our goal is to be your competent chain partner and a household name in our own country - "when people think of stainless steel in the Netherlands, they think of STAPPERT Noxon".

Core values

The core values of STAPPERT Noxon are set out below. These are values that we try to live up to every day and always convey to the customer.

Reliable
With our ISO9001 certification, we demonstrate to all stakeholders, both internal and external, that we adhere to our rules and procedures and continuously strive to improve our processes. This allows us to deliver our products and additional service that meet our customers' requirements and needs. Our responsibilities are clear to everyone in the organisation, and they may be called to account if they fail to take them. By communicating openly and transparently, we trust each other and will jointly achieve a good result.
In short STAPPERT Noxon has been a reliable employer and trading partner for more than 25 years and will continue to be one in the future. An agreement is an agreement.

Quality & Professionalism
Skilled in what is expected of us, STAPPERT Noxon focuses on the quality of the product, the service and the entire organisation.

Attention
Attention is an important core value within STAPPERT Noxon. Everything that gets attention will

eventually grow!
You first must give Attention to get Attention from the other person.
This applies in all areas of an organisation: from attention to staff to attention to individual customers.
We continue to focus on the Safety factor. An accident can happen in the blink of an eye. Without attention, there is no involvement, and without involvement, no performance or growth is possible, leading to indifference.

Cooperation

Cooperation is seen as an important competence because it is an efficient way to achieve goals.
This is because each person or group within an organisation has a certain expertise, making it easy to outsource elements. STAPPERT Noxon has a large group of people who are each specialised in their own way. From purchasing to goods receipt, via clearance to preparation and dispatch, everyone has their own specialisation. (All processes are secured using our ISO9001 quality management system.).
Through cooperation, we can achieve our goal within the organisation.

Continuity

STAPPERT Noxon ensures a long-term relationship by continuously investing in its processes and employees and offering additional added value through knowledge, education and training.
We are constantly innovating and inspiring ourselves, improving the quality of our products and services and/or reducing costs for customers so that we continue to serve and satisfy them optimally.

1. Contents

Introduction **1**

CORPORATE SOCIAL RESPONSIBILITY & SUSTAINABILITY 1

Our mission, vision and core values **2**

Mission 2

Vision 2

Core values 2

1. Environmental challenges **6**

1.1 Promoting renewable energy and energy use 6

ENERGY **6**

CHOICE OF CARRIERS 7

SUSTAINABLE COURIER & POSTAL SERVICES 7

DIGITAL INVOICING 7

1.2 Recycling and the Circular Economy 8

1.2.1 Scrap Metal **8**

1.2.2 Other (Residual) Waste **8**

RECYCLING **8**

REDUCTION IN WOOD AND PACKAGING WASTE **9**

1.3 A Demanding Supply Chain 9

1.3.1 Periodic Assessment of Key Suppliers **9**

1.3.2 Quality of Deliveries **9**

1.3.3 ISO Standards **10**

1.4 Environmental Management Decree 10

1.5 Environmental Objectives 10

2. Social Challenges **10**

2.1 Personnel Management 10

Skill Development, Training, and Internships **11**

2.2 Health, Vitality, and Occupational Safety 12

2.3 Workforce Composition 13

Breakdown by Function **13**

Demographics: Age and Gender **13**

Diversity and Inclusion **14**

2.4 Socially Oriented Charities 14

Brabantse Disabled Open 14
Stichting Duofietsen Helmond (Duo Biking Foundation) 14
Sichting Steun 22Q11 14
Het vergeten Kind (The Forgotten Child) 14
Helmond Sport Samen (Helmond Sport Together) 15
Stichting De Hond Kan De Was Doen (Assistance Dog Foundation) 15
JINC: Samen de kansen van jongeren in Helmond vergroten (JINC: Flash Internships) 15
Social Responsibility: Supporting De Hartgroep 15
3. Respect for Human Rights 15
4. Prevention of Corruption and Tax Evasion 16
5. Appendices: Key Information 16
Social information (available upon request): 16

1. Environmental challenges

STAPPERT Noxon's main business activity is the storage and distribution of stainless steel. To reduce the impact of its activities on the environment, STAPPERT Noxon has a policy that includes the following key elements:
Promoting renewable energy and monitoring energy consumption.
Recycling and the circular economy; scrap metal and other residual waste.
Periodic assessment of key suppliers and quality of deliveries.

1.1 Promoting renewable energy and energy use

STAPPERT Noxon regularly invests in energy transition programmes, including the installation of solar panels and/or LED lighting. The aim is to increase the share of electricity generated from renewable sources.

ENERGY

- Combustion-engine trucks have been replaced by electric internal transport equipment.
- The current lighting fixtures have been replaced with LED lighting. Optimal lighting increases employee productivity and reduces errors and accidents. LED is the best choice because of its long lifetime, good light quality, low energy consumption and low CO2 emissions. All lighting has been replaced with LED.
- STAPPERT Noxon's head office is gas-free and fitted with solar panels; the heating and cooling is electric, via a climate control system.
- The head office is lit only when people are at work.
- The warehouse has motion sensors on the office spaces. Lighting is switched on in the industrial premises during the working day.
- We strive to integrate sustainable and environmentally friendly solutions into our business operations. One of the possibilities we investigated was installing solar panels on the round section of our roof. However, this would require renovating a portion of the roof, which is a complex task. Additionally, we face limitations with the electricity grid, meaning we currently cannot feed generated energy back into it. Due to these factors, we've decided to put the solar panel plan on hold for now.
  Nevertheless, we continue to actively search for alternative sustainable solutions and hope to take steps towards greener business operations in the future.
- Monitoring energy through the monthly bills, both for gas and electricity.
- Energy consumption is monitored. It is also a key factor when selecting investments (forklifts, sawing machines, etc.).

Regarding the transport of stainless steel (outsourced to independent carriers), STAPPERT Noxon aims to optimise the capacity of the transport unit.

CHOICE OF CARRIERS

Transport within the Netherlands is carried out by our logistics partner Van den Broek Logistics. Van den Broek is committed to CSR. Since 2020, they have been certified for the CSR Performance Ladder level 3.
Where possible, given equal conditions, we will always choose to collaborate with companies that have CSR (Corporate Social Responsibility) in their DNA.

SUSTAINABLE COURIER & POSTAL SERVICES




Cycling is good for the environment, prevents traffic jams and maintains accessibility.

STAPPERT Noxon has been using the services of Tour de Ville Post- en Koerierdiensten (Post and Courier Services) since 2017, this because Sustainable Business is the core focus of Tour de Ville. They provide a mail collection and delivery service, mailing/batch mail and registered mail service:

- With a focus on corporate social responsibility, they are constantly evolving.
- Mail is delivered and collected daily by one of them bike couriers who enjoy going the extra mile and love covering many (kilo)meters.
- They were among the first courier companies in the Netherlands to drive electric cars.
- As early as 1999, they won Eindhoven's environmental award, and in 2013, they received the golden 'Keurmerk Duurzaam Eindhoven' (Sustainable Eindhoven Quality Mark).
- They have been CO2 neutral since 2016.

DIGITAL INVOICING

- By sending invoices as a PDF file via e-mail, we eliminate the need for physical paper, which results in direct savings on both postage costs and the costs for ink and paper. This not only contributes to cost savings but also promotes sustainable business operations by reducing the ecological footprint.
- Moreover, digital invoicing is more efficient; invoices reach their destination faster than via traditional mail, which leads to an acceleration of the payment process. Through this approach, we demonstrate our commitment to environmental awareness and innovation while simultaneously increasing our operational efficiency.

1.2 Recycling and the Circular Economy

1.2.1 Scrap Metal

As part of its core business activities, STAPPERT Noxon saws material to customer specifications. This process inevitably generates sawing waste and scrap metal. All sawing waste, along with any rejected material or written-off stock, is fully recovered and systematically sold to specialized recycling companies. These partners reintroduce the material into the steel production process, effectively closing the circular loop.

STAPPERT Noxon estimates that more than two-thirds of its steel stocks originate from the circular economy (i.e., recycled content).

The organization strives for continuous improvement by optimizing material usage and minimizing scrap generation. To ensure this, STAPPERT Noxon monitors the amount of waste material generated monthly. The annual scrap rate is approximately 0.25%, which is remarkably low considering the total volume of material handled by the company.

Overview of Scrap Percentages

Year	Scrap Sold (t)	Total Sold (t)	Percentage
2021	16,1	9.269	0,17%
2022	18,5	7.953	0,23%
2023	14,2	7.473	0,19%
2024	10,8	7.024	0,15%
2025	16,4	6.753	0,24%

1.2.2 Other (Residual) Waste

Residual waste is generated during our business operations. We continuously seek sustainable solutions aimed at reducing the volume of non-recyclable waste. To achieve this, STAPPERT Noxon works closely with PreZero, a resource management company sharing the same objectives. Furthermore, we support initiatives that provide innovative purposes for waste streams that cannot be recycled conventionally.

RECYCLING

- Wood and Paper: Collected separately and sent for recycling. Cardboard boxes are shredded for use as internal packaging material.
- Euro Pallets: We exclusively purchase and use reconditioned (second-hand) Euro pallets.
- Packaging Wood: Disposable pallets and other wooden packaging materials are reused within our operations whenever possible.
- Plastic: Plastic packaging is currently not recycled. The high variety of materials (PET, PP, or PE) combined with contamination levels makes separate collection and processing inefficient at this stage.
- Lifting Slings: Slings from incoming shipments that cannot be reused due to uncertain origins or lack of certification are collected specifically for recycling purposes.
- Hazardous Waste: Chemical waste, batteries, and toners are disposed of using official waste stream identification numbers.

- Sawing Oil: We implement internal recycling by filtering and reusing sawing oil within our machinery.

REDUCTION IN WOOD AND PACKAGING WASTE

The effectiveness of the implemented measures is clearly reflected in the reduction of total wood waste. The overview below shows the total weight of wood and packaging material disposed of in recent years:

2019 : 39 tons
2020 : 31 tons
2021 : 25 tons
2022 : 16,9 tons
2023 : 25,1 tons
2024 : 17,9 tons
2025: 20 tons

1.3 A Demanding Supply Chain

1.3.1 Periodic Assessment of Key Suppliers

he JACQUET METALS Group periodically evaluates its key steel suppliers to measure their exposure to environmental risks and assess the integration of CSR criteria within their organizations. Key suppliers are selected based on purchase volume (representing approximately 57% of the Group's total purchases).

The assessment primarily ensures that suppliers adhere to the Group Supplier Policy and involves obtaining copies of their CSR reports where applicable. Supplier compliance is reviewed every three years.

The percentage of selected suppliers adhering to the JACQUET METALS Supplier Policy in 2025 is shown below:

Compliance with JACQUET METALS Supplier Policy	96%*

* (number of affiliated suppliers / numbers of selected suppliers) x 100

STAPPERT Noxon purchases material exclusively from mills listed as approved suppliers by the Group. Furthermore, CSR issues are a permanent and essential component of the annual supplier assessments conducted independently by STAPPERT Noxon.

1.3.2 Quality of Deliveries

STAPPERT Noxon strives for excellent delivery quality, with product traceability and ISO standards serving as a guarantee for the end customer. Due to the nature of our business activities, STAPPERT Noxon only procures products that meet strict, predefined standards.

Every supplier must ensure that the delivered material corresponds exactly with the product certificate, including the heat number (charge number) that identifies the product's origin. Consequently, all deliveries from STAPPERT Noxon are fully traceable. Our goal is to maintain and

further enhance this high standard.

1.3.3 ISO Standards

STAPPERT Noxon has been ISO 9001 certified since 2008. This certification demonstrates that our products and services consistently meet customer requirements as well as relevant laws and regulations, thereby increasing customer satisfaction and facilitating continuous improvement. We expect the same commitment to quality from our suppliers; to ensure this, we procure goods and services exclusively from ISO 9001-certified companies. In 2023, we also achieved ISO 14001 certification, further aligning our operations with Corporate Social Responsibility (CSR) principles.

1.4 Environmental Management Decree

In accordance with the Environmental Management Decree, STAPPERT Noxon has filed a notification with the Omgevingsdienst Zuid Oost-Brabant. This environmental agency monitors compliance with environmental legislation and local requirements within the municipality of Helmond. The notification pertains to the establishment of a facility for the storage and transshipment of stainless-steel pipes and accessories. The filing has been assessed and fully meets all submission requirements.

1.5 Environmental Objectives

STAPPERT Noxon's general environmental objective is to prevent environmental impact and achieve continuous improvement in environmental performance. Within this framework, specific focus is placed on:

- CSR Performance Ladder certification (EcoVadis) in 2026.
- Compliance with the Health and Safety Code for Wholesalers (Warehouse safety).
- Further reduction of wood waste relative to the number of deliveries.
- Energy optimization in relation to the number of order lines processed.

2. Social Challenges

2.1 Personnel Management

STAPPERT Noxon places high value on the well-being, growth, vitality, and engagement of its employees. These values are integrated into a comprehensive HR policy focusing on the following areas:

- Health, Vitality, and Safety: We provide a safe and healthy working environment where employees can thrive.
- Human Rights: We respect universal human and children's rights and expect the same from our employees, partners and suppliers.
- Code of Conduct: Our guidelines ensure professional interactions based on integrity, honesty, and mutual respect.
- Inclusion and Anti-discrimination: We maintain a zero-tolerance policy regarding discrimination or harassment. Employees have access to an (external) confidential counsellor and a formal grievance procedure.

- Employee Representation: An active Works Council (OR) represents employee interests and advises management on key decisions.
- Flexibility and Balance: We support a healthy work-life balance through flexible working hours and various leave schemes.
- Privacy and Data Protection: We handle personal data with the utmost care in compliance with GDPR regulations.
- Absence Management: Our protocol focuses on prevention and sustainable, timely reintegration.
- Learning and Development: As a certified training company, we invest in tomorrow's talent. Annual performance and development reviews facilitate individual growth and professional training.
- Diversity: We aim for a workforce that reflects society, valuing unique talents regardless of background.

STAPPERT Noxon considers it essential that employees are well-informed about personnel policies and adhere to them. Upon commencement of employment, all new employees receive a physical copy of the Staff Regulations and the Collective Labour Agreement (CAO) for Technical Wholesale. We keep our team updated through our dedicated employee app and organize regular staff meetings at various levels. Employee engagement is periodically monitored through satisfaction surveys, the most recent of which was conducted in 2025.

Skill Development, Training, and Internships

Continuous professional development is a cornerstone of our policy. We invest in skill development, training, and internships, believing these contribute to personal growth, professional competence, and job satisfaction.

We offer various development opportunities, including e-learning, internal and external training, coaching, peer reviews, and toolbox meetings. The content and format of these programs are tailored to the needs of both the organization and the employee.

In 2025, 11 employees participated in formal training or education, including:

- Operational Safety Training: Including forklift and stacker operation, First Aid (BHV), NEN 3140, cargo securing, man-up truck operation, and radiation protection supervision.
- Professional Skills: Such as sales training and specialized courses for Works Council members.
- Personal Development: Individual coaching trajectories.
- Digital Learning: Online courses via GoodHabitz via SAM and webinars provided by trade associations and legal experts (these hours are not formally recorded).

Training & Education	Count 2023	Count 2024	Count 2025
Number of employees trained	11	13	11
Total training hours	52	84	52

We focus not only on the present but also on the future. Training the professionals of tomorrow is one of our key priorities. As a certified training company, we collaborate closely with Summa College, Praktijk College, VAK College and ROC ter AA. We provide apprenticeships and

internships for students in technical education and remain open to new partnerships with other educational institutions.

2.2 Health, Vitality, and Occupational Safety

STAPPERT Noxon considers the well-being of its employees to be of paramount importance. Vital employees are more productive, experience higher job satisfaction, and have lower rates of absenteeism. Therefore, we encourage a healthy lifestyle and a sustainable work-life balance.

Safety is a top priority within our organization. We ensure that our employees can work safely with the machinery and equipment provided. We continuously implement measures to enhance safety, including:

- Communication: Periodic distribution of safety regulations and operating instructions.
- Inspections: Preventive inspections of machinery and equipment by independent third parties.
- Incident Management: Reporting and evaluating workplace accidents, followed by corrective actions such as procedural updates or additional training.
- Workstation Optimization: Structural upgrades to workstations.
- Education: Providing specific safety training and workshops.

The accident frequency and severity rates are presented in the table below:

Indicator	2023	2024	2025
Frequency [1]	0	1	2
Severity [2]	0	0	0

[1] Frequency rate = (number of lost-time injuries / hours worked) × 1,000,000.
[2] Severity rate = (number of days lost due to temporary disability / hours worked) × 1,000.

In addition, we closely monitor absenteeism and implement targeted measures where necessary. With an absence rate of **1.37%** in 2025, STAPPERT Noxon performs exceptionally well; this figure is significantly lower than the national average (5.3%) and the industry average within the technical wholesale sector (4.9%)

	2023	2024	2025
Total absenteeism rate [1]	1,69%	1.39%	1.37%

Source: Occupational Health Service & Nmbrs Absence Report

2.3 Workforce Composition

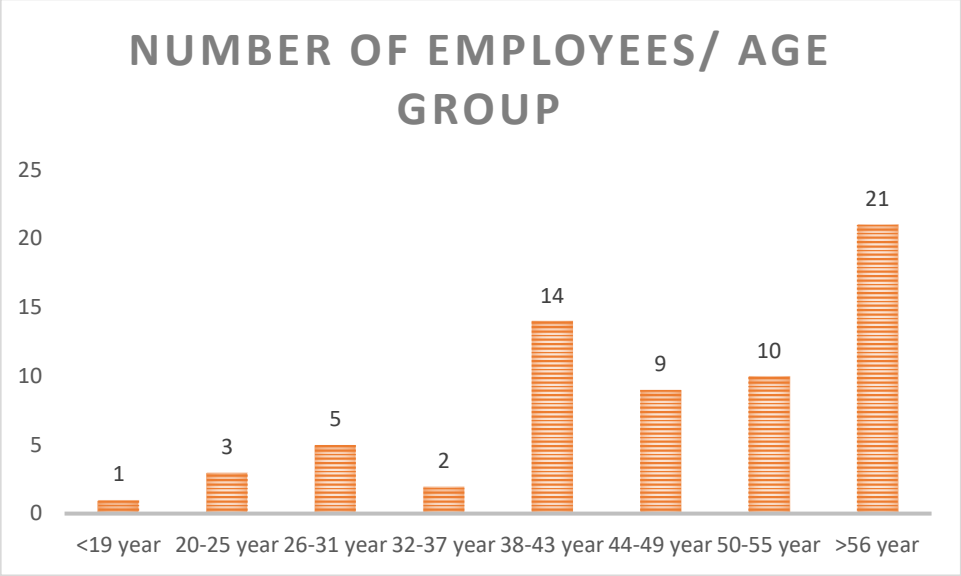
Breakdown by Function

As of December 31, 2025, the workforce consisted of 58.3 FTE (66 employees). During 2025, 10 employees left the company, while 4 new employees joined.

The distribution of the workforce (headcount) per function is as follows:

Function / Department	2023	2024	2025
Total employees (year-end)	68	70	66
Warehouse	23	24	23
Sales & Sales Assistance	36	37	34
Transport	1	1	1
General Administration Management (G&A)	8	8	8

Demographics: Age and Gender



I The average age of STAPPERT Noxon employees in 2025 was 44.8 years. The gender ratio within the organization is distributed as follows:

Distribution by gender:

- Men (49 employees): average age of 45.2 years.
- Women (17 employees): average age of 43.6 years.

In 2025, the total workforce consisted of 26% women and 74% men.

Gender	FTE 2023	Percentage	Headcount 2024	Percentage	Headcount 2025	Percentage
Female	13.6	22.6%	19	27,1%	17	26%
Male	45.9	77.4%	51	72,9%	49	74%

Diversity and Inclusion

STAPPERT Noxon is home to employees from various cultures and backgrounds. Our HR policy explicitly states that mutual respect is mandatory, regardless of cultural or religious background. This is reflected in our daily operations; for instance, colleagues frequently cover each other's shifts to allow those with different religious beliefs to take time off for their respective holidays.

2.4 Socially Oriented Charities

STAPPERT Noxon is more than just stainless steel. We are proud to share a portion of our earnings with others. That is why we support (local) schools, foundations, and associations by providing promotional materials for charities and CSR-related initiatives.

Brabantse Disabled Open

People with physical disabilities deserve a full social life, and sports are an essential part of that. This awareness is growing, including in the world of golf. While it can be challenging for athletes with disabilities to play alongside able-bodied athletes, golf is a welcoming exception. Thanks to the handicap system and the steady pace of this individual sport, integration on the course is highly effective.

Stichting Duofietsen Helmond (Duo Biking Foundation)

Being Together, Cycling Together, Having fun Together, Moving forward Together!

Nearly 120 trained volunteers at Stichting Duofietsen Helmond cycle with residents who are unable to bike independently due to mental or physical disabilities. On a side-by-side tandem (duo bike), participants sit next to each other, making conversation easier and creating a sense of equality. With 11 bikes currently in use, the foundation helps make people with disabilities happier, healthier, and less lonely.

Sichting Steun 22Q11

(Support 22Q11 Foundation)

After Down syndrome, 22q11 is the most common genetic syndrome in children, yet it remains unknown. Every year, about 60 children are born with 22q11 in the Netherlands. The foundation aims to increase awareness, provide information, and organize support group events. Under the slogan "because unknown leads to misunderstood," they also raise funds for vital research.

Het vergeten Kind (The Forgotten Child)

This year, we once again supported "The Forgotten Child" foundation through our Christmas gift sets. From the total proceeds, our supplier assembles 1,000 well-filled children's gift packages, which are delivered on behalf of all their customers to children in various shelters across the Netherlands.

Helmond Sport Samen (Helmond Sport Together)

Helmond Sport is deeply rooted in the community and serves as a role model for integration and respect. Through 'Helmond Sport Samen', the club organizes various social activities, such as disability football weekends, clinics at Johan Cruyff courts, and projects like *Playing for Success* and *FC Robinstijn* for children who deserve a special day out.

Stichting De Hond Kan De Was Doen (Assistance Dog Foundation)

STAPPERT Noxon is committed to the community by supporting this foundation, which trains assistance dogs. these dogs enhance independence and quality of life for people with disabilities. Our commitment has been recognized with the 'Socially Responsible Support' certificate, reflecting our dedication to a more inclusive society.

JINC: Samen de kansen van jongeren in Helmond vergroten (JINC: Flash Internships)

In collaboration with JINC, we host "Flash Internships" four times a year for vocational students. These internships provide young people with a realistic introduction to the labour market and various professions. This firsthand experience helps them make informed career choices and increases their chances of a successful future.

Social Responsibility: Supporting De Hartgroep

At STAPPERT Noxon, we consider the health of our society to be essential. We are therefore proud to sponsor De Hartgroep. Since November 1, 2025, this organization has been part of the Foundation of Cooperating Patient Organizations (Stichting Samenwerkende Patiënten Organisaties). As a non-profit, De Hartgroep is tirelessly committed to those with chronic illnesses, specifically focusing on individuals with heart conditions and their loved ones. Through their dedication, people dealing with cardiovascular disease or heart surgery receive the necessary support to significantly improve their quality of life.

3. Respect for Human Rights

Each subsidiary is responsible for compliance with human rights in accordance with local legislation. Regarding the supply chain, the Group periodically assesses its major steel suppliers to measure their exposure to human rights compliance risks within their organizations.

Selection is based on purchase volume and geographical location (accounting for approximately 57% of Group purchases). Based on this, the Group requires selected suppliers to adhere to the Group Supplier Policy, which outlines the Group's values, particularly regarding the defense of human rights. Supplier adherence is renewed every three years.

The percentage of selected suppliers adhering to the JACQUET METALS Supplier Policy in 2025 is shown below:

Compliance with the JACQUET METALS Supplier Policy*	96%

* Number of adhering suppliers/ numbers of selected suppliers) × 100

Additional measures are taken for suppliers who do not comply or have not yet responded, including information requests and on-site inspections.
The JACQUET METALS Group aims to have the supplier policy signed by as many selected suppliers as possible.

4. Prevention of Corruption and Tax Evasion

The JACQUET METALS Group utilized the tightening of French anti-corruption regulations as an opportunity to intensify its own anti-corruption policy. These values are set out in a policy that defines the expected conduct for every Group company towards its partners, customers, suppliers, and service providers.

Suppliers must be selected based on objective criteria such as quality, reliability, price, performance, and service. Furthermore, a Group-wide anti-corruption e-learning module has been implemented, and an internal whistleblowing system has been established at each subsidiary to report conduct that violates the policy.

The risk of exposure to corruption has been mapped using a risk assessment mechanism tailored to specific business activities and regions. The risk is assessed as follows:

- Periodic assessment of key steel suppliers (based on volume and location, covering approx. 57% of Group purchases), approved by the Jacquet Group Purchasing Department.
- Verification of compliance with the anti-corruption policy by selected suppliers (renewed every three years).

The percentage of selected suppliers adhering to the anti-corruption policy in 2025 is shown below:

Compliance with the Anti-Corruption Policy*	90%

* (number of adhering suppliers /numbers of selected suppliers) × 100

Finally, the JACQUET METALS Group has no activities or holdings in countries blacklisted by the European Commission as tax havens.

5. Appendices: Key Information

Social information (available upon request):

- Employee Handbook STAPPERT Noxon B.V.
- Collective Labor Agreement (CAO) for the Technical Wholesale Sector.
- Job Descriptions STAPPERT Noxon B.V.
- Jacquet Group Code of Ethics.