



BUSINESS ETHICS POLICY

Heiton Steel is one of the leading manufacturers of cut & bent reinforcement steel in Ireland. Heiton Steel is committed to promoting the awareness of ethical principles and ethical business practices within the cut & bend process.

Heiton Steel is committed to:

- ❖ Promoting company goals without sacrificing the common good of employees, customers and competitors.*
- ❖ Ensuring Suppliers adhere to local marketing codes and laws while not misleading customers.*
- ❖ Implementing suitable controls and measures to protect any information from cyber security threats or breaches of data protection and privacy.*
- ❖ Adhering to legal, accounting, tax and other regulatory compliance requirements.*
- ❖ Practicing fair hiring and promotion programs.*
- ❖ Treating customers fairly and being honest in regard to programs to increase sales.*
- ❖ Ensuring obligatory adherence to the code of business ethics by all Stakeholders.*
- ❖ Risk assessing internal operations to avoid bribery and corruption.*
- ❖ Allowing confidential reporting, investigation and resolution of suspected cases of bribery / corruption.*
- ❖ Providing protection to 'whistleblowers' from harassment or victimisation along with having accessibility to the Company grievance process.*
- ❖ Fulfilling all regulatory / compliance requirements.*
- ❖ Communicating the Business Ethics Policy amongst all Stakeholders*

The General Manager and all management employees in the reinforcement sector at Heiton Steel are committed to playing an active role in promoting the awareness of ethical principles and business practices and undertake to review and revise the Policy for continuing suitability.

Signed: _____

A handwritten signature in black ink, appearing to be "B. V. ...", written over a horizontal line.

Date: 09.JAN.2026