

Human Rights, Modern Slavery and Child Labour Statement

1. Who We Are. Organization Structure.

Tenaris S.A. (the “Company” and, together with its subsidiaries, “Tenaris”) is a leading global manufacturer and supplier of steel pipe products and related services for the world’s energy industry and other industrial applications. We operate an integrated network of steel pipe manufacturing, research, finishing and service facilities with industrial operations in the Americas, Europe, the Middle East, Asia and Africa, and our customers include most of the world’s leading oil and gas companies.

Although our operations are mainly focused on serving the oil & gas industry, we supply pipes and tubular components for non-energy applications. We also develop and supply products and services for low-carbon energy applications such as geothermal wells, waste-to-energy (bioenergy) power plants, hydrogen storage and transportation, and carbon capture and storage.

Through an integrated global network of R&D, manufacturing, and service facilities, and a team of around 25,000 people worldwide, we work with our customers to meet their needs in a timely manner, delivering the highest levels of product performance and reliability.

The Company is a société anonyme organized under the laws of the Grand Duchy of Luxembourg and its registered office is located at 26 Boulevard Royal, 4th floor, L-2449, Luxembourg.

Tenaris began with the formation of Siderca, the sole Argentine producer of seamless steel pipe products, by San Faustin’s predecessor in Argentina in 1948. We grew organically in Argentina and then, in the early 1990s, began to evolve beyond this initial base into a global business through a series of strategic acquisitions and investments. Tenaris’s investments include controlling interests in several manufacturing companies, reflected in Exhibit A. For further information on Tenaris’s operations, you can access [Reports | Tenaris](#).

Tenaris is a signatory of the United Nations Global Compact, a commitment to translate Ten Principles deriving from the Universal Declaration of Human Rights into daily business activity. Tenaris supports the United Nations Sustainable Development Goals and is a member of the Worldsteel Sustainable Development Charter. For the past eight years, Worldsteel Association has named Tenaris a Sustainability Champion for *“leading the way in creating a truly sustainable steel industry and society.”*

Tenaris is committed to building a culture of transparency and integrity, based on ethical behavior and compliance with the law. In this context, compliance with applicable human rights, forced and child labour and modern slavery regulations, including the UK Modern Slavery Act 2015, the Norwegian Transparency Act and the Canadian Fighting Against Forced Labour and Child Labour in Supply Chains Act, is an important part of Tenaris’s sustainability program and evidences our everlasting commitment to essential human rights and freedoms.

The information contemplated in this Statement reflects global standards on human rights’ protection and prevention of forced and child labour and modern slavery, developed and adopted by Tenaris, including the subsidiaries listed in Exhibit A.

As reflected in our most recent Annual Report, as a global industry leader, by the time of issuance of this new Statement, we face a world marked by economic and political uncertainties, technological disruption, and trade conflicts. In circumstances of deep commotion, our main concern is a tangible expression of how human rights regulations and corporate policies and procedures apply, in reality, serving to a higher and tangible purpose: protection and safety of our people.



2. What We Do. The Impact of our Activities in the Communities in which we Operate.

At Tenaris, our commitment to sustainable development is reflected in our ongoing engagement with local communities and their representatives and members. Our approach is embedded in our core values and daily activities, ensuring that sustainability is not a separate program but an intrinsic part of our operations.

Moreover, the Compliance Line is one of our primary mechanisms for stakeholders, including communities, to raise their concerns, and it is an internally established channel designed to ensure that all reports are handled appropriately. Our general approach to remediating our negative impacts, when such cases are identified through the Compliance Line is described in “Sustainability Statement - Governance - Business Conduct - Compliance Line” (please, refer to public Annual Reports available at <https://ir.tenaris.com/financial-and-sustainability-reports/reports>).

Our community program reflects over seven decades of industrial tradition worldwide, with a special focus on Latin America. The principle guiding our work is that an industrial project like ours can only be sustainable if community and industry grow together. We believe that education is the key driver for individual and social progress, and that we can and must contribute to improving the quality and inclusiveness of education in our communities.

We have seven strategic programs, focused on education and culture, that are implemented locally to fit the needs of each community where we operate. Our global education programs are named after Roberto Rocca, one of our founders, who believed that education is a key factor in people’s development and that there must be synergy between industrial culture and technical education.

In 2025, Tenaris invested \$16.9 million in its community relations program, complemented by a \$3 million donation made directly by a Techint Group foundation; 84% of this amount was invested in education programs, benefiting more than 12,700 students.

We are convinced that access to quality education leads to individual and collective well-being. Our programs are about developing 21st century skills, enabling those taking part to transform their own reality, always imbued with a strong sense of community. They span the entire schooling cycle, from elementary to higher levels, helping children to fulfill their potential and become active contributors to society.

Launched in 1976 in Argentina, the Roberto Rocca Scholarships program encourages academic performance and commitment among high-school and undergraduate students living in Tenaris communities. In addition to academic excellence, the selection criteria include a socioeconomic evaluation in order to promote equal opportunities and social mobility. In 2025, 1,683 scholarships were awarded to high performing high school students and 256 to undergraduates studying engineering. The Roberto Rocca Technical Schools Network, Roberto Rocca Technical Gene, the Roberto Rocca After School program and Roberto Rocca Scholarships are the four global initiatives supporting education in our communities.

Throughout our history, one of the core values intrinsic to Tenaris’s heritage has been the strong relationships it has forged with the communities where it operates. We are convinced that the sustainable growth of our industrial project can only be achieved in tandem with progress in the communities where we live and work. Our vision of community relations reflects the industrial values that have underpinned our activities for over 70 years.



3. Our Supply Chain.

Tenaris promotes a healthy and respectful workplace environment, with utmost respect for all laws governing human and labour rights, and supports the elimination of all forms of discrimination, illegal, forced or compulsory labour, slavery or servitude, in particular child labour. Tenaris's suppliers and contractors are expected to comply with these principles.

Tenaris has implemented a range of policies and procedures¹ to ensure sustainable, ethical, and compliant sourcing practices across its supply chain, while addressing impacts, risks and opportunities affecting suppliers.

Suppliers' management processes are defined with a risk-based approach, in which different areas of the company are involved depending on the aspects covered, either defining the requirements on suppliers, carrying out the corresponding assessments or conducting the applicable controls.

Our engagement approach with suppliers is embedded within our broader commitment to QHSE management systems. We recognize the importance of implementing our policies throughout our entire supply chain, from suppliers to end-users.

The engagement with suppliers is done together with Exiros, our procurement company. Exiros, present in 19 countries, offers a vast range of services and integral solutions for industrial clients within the Techint Group and in which Tenaris has shared ownership with its affiliate, Ternium.

Exiros's activities extend across the entire supply chain, from sourcing, hiring and management of suppliers, to inventory planning, logistics and import services. Leveraging on market knowledge and purchasing power, Exiros also supplies materials for different customers around the world through its trading company. Exiros's quality management system is certified under the ISO 9001 standard.

4. We Are Aware of Risks of Modern Slavery, Forced Labour and Child Labour Use in Global Supply Chains.

Although Tenaris seeks to find business partners and suppliers with common understanding on Tenaris's core values and makes efforts to engage with reputable entities, given the breadth of our operations worldwide and the variety of products and services we require, Tenaris cannot fully eliminate the potential for breaches of applicable laws or disregard for our established practices.

In a first attempt to tackle human rights infringements, forced and child labour and modern slavery, Tenaris has implemented due diligence measures across third party suppliers, without distinction on their size or activity, aimed at reviewing human rights and modern slavery compliance on a general basis. This general and expansive approach allowed us to get general information on its supply chain and set minimum standards for suppliers in different tiers.

In upcoming years and considering most recent development affecting CSRD and CSDDD Directives, Tenaris expects its forced labour risks to target suppliers from extractive industries. In developing this targeted action plan, we will refer to our experience with conflict minerals regulatory regimes to map and define certain subject suppliers and conduct enhanced due diligence reviews, using a risk-based approach. Tenaris has thorough understanding of the challenge of assessing the supply chain and is already working to improve its processes and due diligence activities.

In 2024, we began using the Open-es platform, inviting an initial group of suppliers to join and disclose their ESG practices. This initiative is part of our Sustainable Sourcing Policy. We continue to encourage more of our suppliers to join this platform to find opportunities for collaboration and continue improving the sustainability performance of our value chain.

¹ Including our Code of Conduct, QHSE Policy, Human Rights Policy, Sustainable Sourcing Policy, Policy on Business Conduct, Code of Conduct for Suppliers, Suppliers Masterfile Procedure, Procedure for Compliance with Conflict Minerals Reporting Requirements and Procedure for Tier 1 Contractors HSE Management.

To manage our impacts, risks and opportunities related to workers in conflict minerals areas, we conduct an annual Conflict Minerals control campaign led by our compliance department. This campaign targets suppliers who provide raw materials or semi-finished steel products potentially containing conflict minerals, such as ferrotungsten and steel bars. Suppliers are required to answer questions regarding the presence of conflict minerals in the materials they supply to Tenaris and detail the origin of these raw materials.

The annual assessment conducted by the Company with respect to conflict minerals provides valuable information concerning a highly sensitive segment of the supply chain, reflecting, in practical terms, the real pursuit of sound business relationships with suppliers that share the values underpinning Tenaris's industrial project.

In addition, Tenaris has an annual audit plan to assess suppliers' quality management systems, focused on our critical suppliers, regarding the quality of services and materials provided, and how such inputs impact the quality of Tenaris's final products. During 2025, we have audited 257 suppliers. Moreover, suppliers performing high HSE risk activities inside Tenaris's mills are required to have implemented an HSE management system based on international standards. As of the date of latest annual report 2025, we have audited and certified 97% of our high-HSE risk active service suppliers.

5. How We Work to Ensure Our Supply Chains Are Free of Forced Labour and Child Labour.

5.1. Our Policies.

Tenaris's Code of Conduct reflects the Company's strong commitment to the respect of human and labour rights as well as our support for the elimination of all forms of discrimination, illegal, forced or compulsory labour, slavery or servitude, in particular child labour. The latest version of the Code of Conduct, effective as from March 2024, maintains and reinforces all these standards.

Tenaris's Human Rights Policy is a pledge to align company operations with human rights principles and reflects Tenaris's unwavering commitment to conducting its operations in a manner that is consistent with the Universal Declaration of Human Rights, the principles articulated in the International Labour Organization's Declaration of Fundamental Principles and Rights at Work and the United Nations Global Compact.

These principles include an unwavering respect for human freedom and dignity, the prohibition of child labour, forced labour and discriminatory behavior, and the recognition of the rights to freedom of association and collective bargaining. Copies of Tenaris's Human Rights Policy and our signature of the United Nations Organization's Global Compact are available at www.tenaris.com.

The Company has in place a Code of Conduct for Suppliers, which has been translated into ten languages and is made available to all personnel and suppliers. Diligent and consistent compliance with the provisions of the Code of Conduct for Suppliers is being considered in the selection, retention and evaluation of suppliers. Suppliers are responsible for applying the principles contemplated in the Code of Conduct for Suppliers even in their relationships with the sub-suppliers they work with to the extent they participate in any way in transactions or dealings with Tenaris.

Furthermore, the Company adopted a Sustainable Sourcing Policy, which is intended to foster closer dialogue with suppliers and improve their awareness of sustainability concepts so that they can accompany Tenaris in meeting the standards required in its operations, providing support and guidance as needed. All third parties are required to meet internal standards governing ethical behavior, legal compliance, and health and safety responsibilities, maintaining a work environment that is respectful of the fundamental rights and dignity of people, free of violence, harassment, abusive treatment, or exploitation.

Our Sustainable Sourcing Policy is in line with the principles set forth in the UN Sustainable Development Goals and the Worldsteel Sustainability Charter and complements our Code of Conduct, our Code of Conduct for Suppliers, our QHSE Policy, our Human Rights Policy and other related internal policies and procedures.

All together, these policies create a robust framework for responsible supply chain management at Tenaris. We track the effectiveness of our policies through our supplier management processes and related actions and indicators, as described below.

5.2. Our Due Diligence and On Boarding Processes for Suppliers.

Suppliers' management processes are defined with a risk-based approach, in which different areas of the Company are involved depending on the aspects covered, either defining the requirements on suppliers, carrying out the corresponding assessments or conducting the applicable controls.

The engagement with suppliers is done together with our procurement company Exiros, which offers a vast range of services and integral solutions for industrial clients within the Techint Group. Exiros's activities extend across the entire supply chain, from sourcing, hiring and management of suppliers, to inventory planning, logistics and import services. Leveraging on market knowledge and purchasing power, Exiros also supplies materials for different customers around the world through its trading company.

In December 2025, Exiros had nearly 93,000 registered suppliers, of which over 16,700 were active during the year, with 9,900 supplying Tenaris.

Every new supplier willing to engage in a commercial relationship with Tenaris must go through a registration process, which guarantees that our suppliers commit to the standards outlined in our Code of Conduct for Suppliers and assumes the obligation to comply with applicable laws and regulations.

The requirements are defined by Tenaris's Business Conduct Compliance Officer and the Compliance area, with background checks being carried out by Exiros.

Using a risk-based approach, each supplier is categorized by its associated risk. Under this approach, a general set of affidavits and controls regarding human rights and origin or relationship with restricted persons or countries is coupled with background checks and specific requirements according to the category of materials or services to be provided.

Tenaris also performs background checks (through specific screening tools) of suppliers aimed at detecting non-disclosed red flags prior to including them in Tenaris's Suppliers Masterfile. Review of background information is part of the usual onboarding process and is the opportunity, from time to time, to request information related to such suppliers' sustainability practices and the analysis of such information, or the failure to provide it, is generally considered in our suppliers qualification and selection processes.

Within the framework of our risk assessment of suppliers, Tenaris has:

- (i) adopted a due diligence review aimed at verifying that new suppliers comply with essential human rights regulations and have not infringed any applicable laws in regards of slavery or forced or child labour;
- (ii) included in our general terms and conditions for the purchase of goods and services, a commitment by third-party contractors to comply with applicable laws, rules and regulations on human rights, including a prohibition of all forms of slavery, forced labour or child labour; and
- (iii) implemented a Code of Conduct for Suppliers based on United Nations recommendations, which contemplates a specific section concerning "Labour and Human Rights."

In 2025, a new contractual provision on human rights was approved by management to enhance and reinforce suppliers' commitment to Tenaris's standards on human rights and modern slavery and child labour prevention.

Tenaris intends to keep working to improve our practices, strengthen current controls and procedures, and monitor our supply chain to ensure effective compliance and respect for the principles reflected in Tenaris's policies and procedures.

5.3. Employee Training on Forced and Child Labour, Modern Slavery and Human Rights.

Tenaris has developed a comprehensive in-person training course, which includes a thorough explanation of the scope of the most relevant laws and regulations impacting Tenaris's operations and provides a clear explanation of the risks that Tenaris may face when dealing with suppliers and third parties, as well as the importance of a healthy and sustainable supply chain.

The in-person training sessions are adapted and targeted based on the selected audience and are mainly focused on (i) raising awareness within the procurement areas on the key role of accurate due diligence and review of suppliers for purposes of ensuring a healthy and sustainable supply chain, (ii) educating on applicable standards, laws and regulations that have impact on Tenaris's operations; (iii) providing a perspective on the risks to which Tenaris may be exposed if policies and procedures are not complied with consistently and effectively; and (iv) underlining the strategic role that the Human Resources Department plays in compliance with applicable policies and procedures within Tenaris.

For 2026, a new in-person training campaign will be implemented for the Human Resources Department (including Human Resources Global Director, local Directors and key personnel) and the procurement area (including key employees in charge of suppliers' onboarding and background check procedures).

Recordings of prior in-person sessions and training materials are available to all employees and is included, as necessary, in the immersion process applicable to new employees joining Tenaris.

During 2025, employees within the procurement areas, had available specific training e-learning sessions on Conflict Minerals and available materials on modern slavery and human rights in-person training courses. E-learning courses and materials are available to reinforce training and awareness for buyers within procurement areas and for some employees are mandatory as part of their career development.

5.4. How We Monitor Ourselves and Our Suppliers. Our Human Resources Annual Review and Certification.

On a yearly basis, Tenaris's Human Resources Department conducts an internal survey process involving all regional Human Resources Senior Directors to assess specific human resources practices. Each Human Resources Director assesses Tenaris's compliance with key matters that are usually a concern from a human rights and modern slavery perspective, including, without limitation, (i) minimum age required for employment, (ii) use of migrant workers; (iii) payment of recruitment fees, and (iv) the right to leave the job.

For the period 2025, it was confirmed that Tenaris's human resources practices with respect to its employees in all relevant jurisdictions do not reveal any material infringements to Tenaris's policies on human rights and modern slavery prevention. In cases where deviations and improvement opportunities have been identified, the Company is in the process of implementing plans to achieve better performance metrics.

Details of this internal review, the certification process and conclusions were shared with the Board of Directors in connection with the review and approval of this Statement.





5.5. How We Have Addressed or Remediated Reported Risks or Use of Forced Labour or Child Labour in our Supply Chains.

During 2025, the Internal Audit Department conducted reviews across various areas, including Human Resources and Industrial & HSE, and identified some improvement areas related to modern slavery considerations. While none of these findings constituted material infringements to modern slavery, forced or child labor, Tenaris's Human Resources Department (or other concerned areas, as applicable) are in the process of implementing actions to address them.

Although Tenaris has not faced any situations of forced labour or child labour (and has therefore not yet been in the need of remedy and/or rectify such situations), the Company intends to continue working on preventive activity.

We remain committed to improving our practices, strengthening existing controls and procedural frameworks, and monitoring our supply chain, thereby ensuring unwavering compliance with, and profound respect for, the fundamental principles enshrined in Tenaris's Code of Conduct and Human Rights Policy.

A handwritten signature in blue ink, appearing to read "Paolo Rocca".

Paolo Rocca
Chairman of the Board of Directors
May 6th, 2026

tenaris



Exhibit A
List of Tenaris's most relevant operating companies.

Consistent with the information reflected in the Company's latest Annual Report, our investments include controlling interests in several manufacturing companies, all of which are subject to the policies, procedures and standards of compliance reflected in this Statement:

1. Siderca S.A.I.C.
2. Siat S.A.
3. Tubos de Acero de Mexico S.A.
4. Dalmine S.p.A.
5. Confab Industrial S.A.
6. Algoma Tubes Inc.*
7. Tenaris Global Services UK Ltd.
8. Tenaris Global Services Norway AS.
9. Tenaris Global Services (Canada) Inc. *
10. 2543500 Alberta Ltd. (Shawcor Canada) *
11. S.C. Silcotub S.A.
12. Maverick Tube Corporation
13. Tenaris TuboCaribe Ltda.
14. Hydril Corporation
15. PT Seamless Pipe Indonesia Jaya
16. Tenaris Qingdao Steel Pipes Ltd.
17. Pipe Coaters Nigeria Ltd.
18. Tenaris Bay City Inc.
19. Saudi Steel Pipe Company
20. IPSCO
21. Tenaris Baogang Baotou Steel Pipes, Ltd.
22. Global Pipe Company
23. Shawcor Norway AS

*These entities have reporting obligations in Canada

