

**POLICY FOR THE MANAGEMENT OF
REPORTS AND COMPLAINTS -
WHISTLEBLOWING POLICY
OF THE SOCIÉTÉ ANONYME
UNDER THE NAME
“ALUMINCO ALUMINUM INDUSTRY
SOCIÉTÉ ANONYME”
AND THE DISTINCTIVE TITLE
“ALUMINCO S.A.”**

May 2023

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A PART OF
TOMORROW

1. Objective

The company under the name “ALUMINCO ALUMINUM INDUSTRY S.A.” and the distinctive title “ALUMINCO S.A.” (hereinafter referred to as the “Company”), in compliance with the provisions of Law 4990/2022 (“Protection of persons reporting violations of EU law (whistleblowers)”), wishes to achieve a business environment of transparency and responsibility and a high level of business ethics.

The purpose of this present company policy (hereinafter “Policy”) is to define the procedures through which the reporting of misconduct or wrongdoing, either omissions or actions, which constitute or could potentially constitute a violation of or incitement to violate laws and regulations, values and principles provided for by the Company’s Internal Regulations of Operation, corporate control principles, corporate policies and rules, or which may, in the context of the relationships entered into, cause damages of any type (for example, economic, environmental, relating to safety of employees or third parties, or just reputation) to these companies, clients, partners, associates, third parties and, in general, to the public interest (hereinafter “Report”).

2. Recipients and Disclosure Manager (Person responsible for Receiving and Monitoring Reports)

The recipients of this Policy (hereinafter the “Recipients” and/or “Whistleblowers”) are the members of the corporate bodies, the Group’s employees, customers, suppliers, partners, consultants and, in general, interested parties associated with the Company (hereinafter the “Third Parties”).

A condition for inclusion in the scope of protection of this policy is that the Report is made in good faith, i.e. those making the report have reasonable grounds leading to them believing that the information they provide is true. In any case whatsoever, good faith shall be presumed unless it can be shown that the Report was made in bad faith. In the event of a malicious report, it goes without saying that the protection described in this policy shall not be afforded.

The Company has appointed Mr. Christos Dimitropoulos, the Company’s Chief Financial Officer, as the Disclosure Manager. The Disclosure Manager must: a) perform his/her duties with integrity, objectivity, impartiality, transparency, and social responsibility; b) respect and observe the rules of confidentiality and secrecy on matters of which he/she has become aware during the performance of his/her duties; c) refrain from managing specific cases, declaring a conflict of interest if any case of conflict of interest exists.

The Hellenic Ministry of Justice has the following responsibilities:

- a) to provide appropriate information on the possibility of reporting within the organization and communicate this information in a prominent place within the organization,
- b) to receive reports of violations falling within the scope of these present Regulations,
- c) to acknowledge receipt of the report to the recipient/reporting person within seven (7) working days of the date of receipt,
- d) to take the necessary steps to ensure that the report is dealt with by the competent bodies of the organization or the bodies/organizations responsible in each given case, or to close the process by placing the report on file if such is incomprehensible or has been improperly submitted or does not contain facts constituting a violation of EU law or if there are no serious indications of such a violation, and give notification of the decision to the Whistleblower who, if he/she considers that it has not been dealt with effectively, may resubmit it to the National Transparency Authority (hereinafter referred to as “the NTA”), which, as an external channel, shall exercise the powers provided by article 12 Law 4990/2022,
- e) to ensure that the confidentiality of the identity of the recipient/whistleblower and any third party named in the report is protected by preventing access to it by unauthorized persons,
- f) to monitor the reports and maintain contact with the recipient/whistleblower and, if necessary, request further information from him/her,
- g) to inform the recipient/whistleblower of the action it is taking within a reasonable period of time, which shall not exceed three (3) months of acknowledgement of receipt, or, if no acknowledgement has been sent to the recipient/whistleblower, three (3) months of the lapse of seven (7) business from the submission of the report,
- h) to provide clear and easily accessible information on the procedures under which reports may be submitted to the NTA and, where appropriate, to public bodies or institutions and other bodies or agencies of the European Union; and
- i) plans and coordinates training activities on ethics and integrity, participates in the development of internal policies to strengthen integrity and transparency in the Company.

In the event that the Disclosure Manager also performs other duties, it shall be ensured that the exercise of these duties does not affect his/her independence and does not lead to a conflict of interest in relation to the duties mentioned above.

3. The Reports

Recipients who become aware or are in any way informed of possible misconduct or irregularities committed in the performance of their work activity or having an impact on it, by persons having relations with the Company, are obliged to apply this Policy by promptly reporting the facts, events and circumstances which, in good faith and based on reasonable facts, they consider to constitute a violation and/or conduct that is not in accordance with the Company's principles. "Report" means the disclosure of possible misconduct, either omissions or actions, which constitute or potentially constitute a violation or incitement of a violation of laws and/or regulations, values and/or principles provided by the Company's Internal Regulations of Operation, internal control authorities, and corporate policies and/or rules. Reports may relate to, but are not limited to, corruption, bribery, conflict of interest, fraud, harassment, intimidation, discrimination and bias, occupational health and safety, environmental damage, unfair non-competitive conduct, breach of personal data, etc.

In particular, according to the provisions of article 4 of Law 4990/2022, the provisions of this law apply to the protection of persons who report or disclose:

- a. (a) violations of Union law, in particular in the areas of: aa) public procurement; ab) financial services, products and markets, as well as the prevention of money laundering and the financing of terrorism; ac) product safety and conformity; ad) transport safety; ae) environmental protection; af) radiation protection and nuclear safety; ag) food and animal feed safety, as well as health and good treatment of animals; ah) public health; ai) the protection of consumers; aj) the protection of private life and personal data, as well as the security of network and information systems,
- b. violations that infringe upon the Union's economic interests referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) and those more specifically set out in the relevant Union measures,

c. violations relating to the internal market, as referred to in par. 2 of Article 26 of the TFEU, including violations of the Union rules on competition and State aid, as well as violations relating to the internal market concerning acts in breach of the rules on corporate taxation or arrangements the purpose of which is to secure a tax advantage which frustrates the object or purpose of the applicable corporate tax legislation.

Unfair acts in the above-mentioned light of the law may include, but are not limited to:

- Leaking confidential information, trade secrets, plans relating to the Company's strategic or general financial interests • criminal activity • failure to comply with legal or professional obligations or regulatory requirements • causing damage to the environment • bribery • corruption • fraud, theft, embezzlement, forgery • participating in or facilitating tax evasion • violation of the Company's policies and procedures • conduct that may damage the reputation or financial well-being of the Company (or its subsidiaries) • unauthorized disclosure of confidential information • modern slavery or human trafficking • discriminatory treatment (e.g. on grounds of race or gender) • abuse or excessive use of power • abuse of trust • fraudulent procurement • undeclared conflict of interest • breach of confidentiality and personal data • money laundering • breaches of competition law • breaches regarding accounting and auditing issues • breaches of health and safety • breaches of public procurement law • breaches of environmental law • violence and harassment within the meaning of articles 3 and 4 of Law 4808/2021 • sexual exploitation and abuse • Threats, Extortion, Use of Violence • willful non-disclosure of the above illegal acts.

The Petitions Policy does not cover:

- a. Disagreements on matters concerning policies and decisions of the administration
- b. Personal issues and disagreements with colleagues or supervisors
- c. Rumors

Reports can also be submitted anonymously. However, the Company recommends that they be anonymous in order to allow the competent bodies to investigate them more effectively, applying in any case all the precautionary measures foreseen. The Report, even if submitted anonymously, must be documented and thorough, so as to provide the necessary and appropriate

information to carry out an effective verification of the validity of the facts reported, and should be made in good faith and without delay, as soon as these facts become known. It is particularly important that the report include whether such facts are known to the Whistleblower:

- the detailed description of the events that occurred and how they came to the knowledge of the Whistleblower;
- the date and place where the event occurred;
- the names and job/positions of the persons involved or information that may enable them to be identified;
- the names of any other persons who may be able to provide information about the events that are the subject of the Report;
- reference to any documents that may confirm the validity of the facts reported.

The body responsible for receiving and examining the Report is the Hellenic Ministry of Agriculture, Forestry, Environment and Water Management. The Report must be sent, in Greek or in English, in accordance with the following methods:

- e-mail: to the e-mail address whistleblowing@aluminco.com whose access is restricted to the Hellenic Republic.
- in writing, to the postal address: ALUMINCO SA, Oinofyta, Viotia, Megali Rachi, postcode 32011, to the attention of the Disclosure Manager.

Recipients who, for whatever reason, receive information relating to an alleged infringement must:

- i. guarantee the confidentiality of the information they receive,
- ii. to guide the Whistleblower in complying with the Reporting Methods; and
- iii. in the case of an electronic Report, to forward it without delay and exclusively to the e-mail address: whistleblowing@aluminco.com or, in the case of a written submission, to the address ALUMINCO SA, Oinofyta, Viotia, Megali Rachi, Postcode 32011, to the attention of the Disclosure Manager, and in any case not to undertake any independent initiative of examination and / or investigation.

4. Confidentiality and Prohibition of Retaliation

The Company, in order to encourage the Recipients to report in a timely manner possible misconduct or irregularities, guarantees the confidentiality of the Report and the data it contains, as well as the anonymity of the Recipient/Whistleblower or the sender, even if the Report is subsequently proven to be incorrect or

unfounded, except in the case of a malicious Report where the above protection does not exist.

The Company will not tolerate any kind of threat, retaliation, sanction or discriminatory treatment against the Recipient/Whistleblower or the Party Concerned (person who is the subject of the report) or those involved in the investigation of the validity of the Report. The Company has the right to take appropriate action against those who commit or threaten to commit acts of retaliation against those who submit Reports under this Policy, without prejudice to the right of those with a legitimate interest to be protected in accordance with the law in the event that criminal or civil liability of the Reporting Party arising from false statements or reports is established.

Furthermore, in accordance with the provisions of article 17 of Law 4990/2022, any form of retaliation against the persons mentioned above is prohibited, including threats and reprisals. In particular, the following forms of retaliation are prohibited:

- a. suspension, dismissal or other equivalent measures,
- b. demotion, failure to promote, or loss of promotion,
- c. removal of duties, change of place of work, reduction of salary, change of working hours,
- d. deprivation of training,
- e. a negative performance appraisal or negative job recommendation,
- f. a reprimand, disciplinary or other measure, including a fine,
- g. coercion, intimidation, harassment or marginalization,
- h. discrimination or unfair treatment,
- i. failure to convert a temporary employment contract into a permanent contract,
- j. non-renewal or early termination of a temporary employment contract,
- k. intentional harm, including damage to reputation, in particular on social media, or economic loss, including business loss and loss of income,
- l. being placed on a blacklist, based on a sectoral or collective formal or informal agreement, which may mean that the person will not find a job in the sector or industry in the future,
- m. early termination or cancellation of a contract for goods or services,
- n. revocation or cancellation of a license or authorization,
- o. referral for psychiatric or medical follow-up,
- p. refusal or denial of reasonable accommodation to persons with disabilities.

It is further noted that, pursuant to the provisions of article 18 of Law 4990/2022, the Recipients/Whistleblowers are not liable in relation to the acquisition of information or access to the information referred to or disclosed publicly, provided that such acquisition or access does not constitute a criminal offence in itself. In legal proceedings, including for defamation, infringement of intellectual property rights, breach of duty of confidentiality, breach of data protection rules, disclosure of trade secrets, or in cases of claims for damages under private, public or collective labor law, the Recipients shall have no liability whatsoever arising from reports or public disclosures made pursuant to this Agreement, provided that they had reasonable grounds to believe that the report or public disclosure or

It is understood that the Company may take appropriate disciplinary and/or legal action to protect its rights, assets and reputation against anyone who in bad faith makes false, unfounded or intentional Reports and/or submits Reports with the sole purpose of defaming or causing damage to the Reporting Party or other persons mentioned in the Report. Note that the disclosure of an event in which the Complainant participated does not relieve the Complainant of any liability but will be counted in the assessment of the Report.

5. Investigating the validity of the Report

The investigation of the validity of the facts described in the Report, on behalf of the Company and subject to any special laws on the matter, is the responsibility of the Disclosure Manager, who, depending on the subject of the report, is entrusted with the timely and thorough investigation, in accordance with the principles of impartiality, fairness and respect for confidentiality, vis-à-vis all persons involved.

In the context of the investigation, the Disclosure Management may address the relevant competent services of the Company and, if it deems necessary, external consultants with expertise in the subject of the submitted Report, ensuring confidentiality. Once the investigation process has been completed, the Disclosure Manager shall prepare a summary report on the investigations carried out and the information obtained, which, depending on the results, shall be communicated to the relevant Company departments, in order to determine the possible intervention plans to be implemented and the actions to be taken to protect the Company, also communicating the results of the investigations and audits carried out for each Report to the managers of the affected corporate sectors Otherwise, if the completion of the investigations reveals the absence of

adequately documented evidence or, at the very least, the unsubstantiated nature of the evidence relied on in the Report, the Report shall be filed, together with the relevant justification, by the Ministry of Public Security.

6. Personal Data Processing

The Company hereby declares that the personal data (including any sensitive data, such as racial or ethnic origin, religious and philosophical beliefs, political opinions, membership of political parties, trade unions, as well as personal data from which the health status and sexual orientation may be derived) of the Whistleblowers and other persons involved, which are collected during the management of the Petitions, will be processed in strict compliance with the law. The processing of personal data will initially be carried out by the Disclosure Manager, in the capacity of Data Controller (subject to any specific laws governing the matter), for the sole purpose of carrying out the procedures set out in this Policy. Therefore, for the proper management of the submitted Reports, as well as for the full compliance with the obligations arising from the laws and regulations, it will process personal data in full respect of the privacy, fundamental rights and freedoms and dignity of the persons involved. The personal data contained in the Reports may be disclosed by the Disclosure Manager to the corporate bodies and internal departments that are competent in each case, as well as to the judicial authorities, in order to initiate the necessary procedures to take, on the basis of the Report, adequate judicial and/or disciplinary protection measures against the Reporting Party(ies), should the information collected and the investigation reveal the validity of the reported facts. In conducting activities to verify the validity of the Report, all necessary measures will be taken to protect the data from accidental or unlawful destruction, loss or unauthorized disclosure. In addition, documents relating to the Report will be retained, both in paper and electronic form, for a period not exceeding the time required for the proper completion of the procedures set out in this Policy.

7. Measures to protect recipients

Recipients/Concerned Parties (persons who are the subjects in reports) shall have access to all legal remedies and remedies and shall enjoy the rights to a fair trial and, in particular, the right to an effective remedy before an impartial tribunal, as well as the presumption of innocence and the rights of defense, including the right to be heard and the right of access to their file.

The identity of the Whistleblower shall remain confidential. Exceptionally, if the Report is found to be malicious, and if the complainant so requests, he/she may be informed of the identity of the Whistleblower in order to exercise his/her legal rights. It is clarified that Reports which are proven to be patently malicious will be further investigated at the Company's discretion both as to the motives and the parties involved in order to restore order by all lawful means and methods. Also, in cases of alleged civil or criminal offences, the complainant shall be informed in writing in advance that his/her identity and other confidential information may have to be disclosed to the judicial authorities during the judicial proceedings.

8. Submission of an External Report to the NTA

The Recipient/Complainant shall have the opportunity to submit an external report/complaint directly to the National Transparency Authority (NTA).

This complaint shall be submitted in writing or via an online platform, accessible to persons with disabilities in particular:

1. Electronically: by sending an email to kataggelies@aead.gr or by filling in the corresponding complaint form: <https://aead.gr/submit-complaint/>.
2. By post: by sending it to the postal address of the EDPS: 195 Lenormann & Lehnemann, 195 195 195 195 195 195 195 195, Amfiaraou, postcode 104 42, Athens,
3. In person (or by a duly authorized representative) by lodging the complaint at the premises of the NTA: 195 Lenormann & Amfiaraou, postcode 104 42, Athens, Greece.

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