

## Whistleblowing Policy

Of the Société Anonyme under the company name “ALUMIL, ALUMINIUM INDUSTRY, SOCIETE ANONYME” under the trading name “ALUMIL S.A.”, headquartered in the Industrial Area of Stavrochori Kilkis, holder of the TIN 094220266, subject to Tax Office of Kilkis, holder of the General Commercial Registry (GCR) no. 014492035000 and legally represented by Mr. Georgios Mylonas (hereinafter referred to as “Company”).

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#### Article 1. – General

Under the proper corporate governance and regulatory compliance, ALUMIL group (“Group”) has developed a Whistleblowing Policy (“Policy”). The Policy is adapted to the principles and provisions of the European Directive 2019/1937 on the protection of persons reporting breaches, which was incorporated in the national legal system by law 4990/2022 as well as in the international best practice developed for internal reporting.

The Group encourages all persons referred to article 3 to report, confidentially or anonymously, via the existing Reporting channels, behaviours which are illegal and/or unethical, as soon as they come to their attention.

#### Article 2. – Definitions

- **Report:** Oral or written provision of information regarding breaches in the Group.
- **Inadmissible report:** Report referred to as breach and does not fall under article 4 of the Policy or report which is not clear, definite, complete, on time or is manifestly malicious, frivolous, excessive, and repeated.
- **The Reporting person:** The person reporting or disclosing information regarding breaches obtained in the context of his/her work or the collaboration with the Group.
- **Independent contractors:** Third persons affiliated, contractually or not, with the Group as well as their personnel and in particular, consultants, subcontractors,

concessionaires, suppliers, shopkeepers in malls, any kind of affiliate, shareholders etc.

- **Reporting Manager:** Responsible for managing and investigating reports.
- **Employee:** The person contracting with the Group company under a fixed-term or indefinite employment contract, or the person affiliated with the Group under another employment relationship, or the person who is a seasonal employee, or the person who is employed as an intern in the Group.
- **Reporting channels:** The channels through which the Reports are submitted and include the means used to submit reports as well as the persons to whom the reporting persons may address.
- **Malicious Report:** Report made with full knowledge of the Reporting person which is not true.
- **Good faith:** The situation which makes the Reporting person reasonably believe that he/she validly believes that the information provided is true.
- **Personal data:** Personal data which reveal racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership, as well as processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data on the natural person's health, sex life or sexual orientation.

### **Article 3. – Scope**

#### **3.1.** The Policy covers:

- A) The Board of Directors and its Committees,
- B) The Employees,
- C) The independent contractors.

**3.2.** Condition for falling under the protective scope of the present is that the Report is made in good faith, namely those proceeding to Reports have good reasons leading to the reasonable belief that the information provided is true.

### **Article 4. – Type of misconduct**

#### **4.1.** The Policy covers, inter alia, the following misconduct:

- Leakage of confidential information, business secrets, planning concerning strategic or economic interests of the Group in general.
- Fraud,
- Corruption/Abuse of power,
- Bribery, violation of holiday pay policy,
- Conflict of interest,
- Theft, embezzlement,
- Forgery,
- Breach of confidentiality and personal data,
- Money laundering,
- Breach of a non-compete,
- Breaches in matters of accounting and auditing,

- Breaches in matters of safety and health,
- Breaches of environmental legislation,
- Discrimination,
- Harassment,
- Violence and harassment within the meaning of articles 3 and 5 of L. 4808/2021 and in accordance with the provisions of the Internal Labour Regulations of the Company.
- Threat, Extortion, Use of force,
- Insult, defamation,
- Abuse of the Company's resources,
- Unethical behaviour,
- Breach of legislation and corporate policies including the applicable Code of Conduct.

**4.2.** The Policy does not cover:

- Disputes on matters related to policies and decisions of the management,
- Personal issues and disputes with co-workers or managers,
- Rumours.

**Article 5. – Report submission and investigation**

**5.1.** The Company has established multiple, easily accessible, and available complaint channels allowing the submission of complaints in writing (mail, email) or orally. In particular, the Company encourages the submission of complaints via the following communication channels:

- a) through telephone (2313011019),
- b) online ([compliance@alumil.com](mailto:compliance@alumil.com))
- c) post-office box: 8, Iatrou Gogousi, 56429, Nea Efkarpia Thessaloniki.

**5.2.** It is noted that, in order to avoid any conflict of interest, Reports involving a member of the personnel of the responsible Unit, are immediately forwarded to the Control Committee.

**5.3.** Reports submitted via the Reporting Channels are managed by the Reporting Manager who is subject to the Regulatory Compliance Unit and has the following responsibilities:

- Examining the admissibility of the reports coming to his/her attention from all established reporting channels of the Group.
- Evaluating and classifying Reports.
- Communicating with the Reporting person, where so provided.
- Taking every suitable measure in order to protect the personal data of the persons involved in the Reports and ensuring their deletion according to the prescribed deadline.
- Keeping a Central Report Register.

**5.4.** The Reporting Manager, when applicable, investigates the situations included in the Report. Where deemed necessary and depending on the scope of the Report, additional

professional support may be obtained from other Company personnel as well as from external consultants.

#### **Article 6. – Rights of the reporting persons**

**6.1.** The Reporting person has the right to be informed not only on the receipt of the Report (within 7 working days at the latest) but also on the conclusion of the investigation (within 3 months at the latest).

**6.2.** The persons included in the Reports have the right to be immediately informed on the misconduct of which they are accused, on the persons having access to the data of the Report or of the essay as well as on the right to be summoned to apologize.

**6.3.** The identity of the Reporting person remains confidential. Exceptionally, if the Report proves to be malicious, and if the alleged requests it, the latter can be informed on the identity of the Reporting person, in order to exercise his/her legal rights. It is clarified that Reports which prove to be clearly malicious will be further investigated at the discretion of the Group both in terms of motives and those involved in order to restore order by all legal means.

#### **Article 7. – Corrective actions and Disciplinary sanctions**

**7.1.** Depending on the results of the investigation, the Reporting Manager proposes corrective and/or disciplinary/legal actions. These actions shall include (but not be limited to): (a) additional employee training, (b) establishment of new internal control mechanisms, (c) amendments to existing policies and/or procedures, (d) disciplinary sanctions including permanent removal/dismissal or (e) legal action.

#### **Article 8. – Confidentiality – Anonymity**

**8.1.** The Group encourages the employees and the independent contractors to express their concerns for potential misconduct via the existing Reporting channels. Also, the Group undertakes to make all possible efforts and to take every suitable measure in order to protect the identity of the Reporting person and the persons included in the Reports as well, and to handle the situation in complete confidence and discretion.

**8.2.** In any case, during the investigation of the situation, the identity of the Reporting person is not disclosed to anyone but the authorized persons responsible for receiving, monitoring and investigating the Reports, namely but the members of the Control Committee, the Reporting Manager, and any other specialized independent contractors summoned especially to investigate the situation, unless the Reporting person has given explicit consent or the Report proves to be malicious.

#### **Article 9. – Personal Data**

**9.1.** Each personal data processing under the present is conducted according to the national and European legislation in force on personal data as well as the privacy policy of the Group. The data of all involved are protected and are subject to be processed solely and exclusively in relation to each Report and only to determine whether the Report is well founded or not, and to investigate the specific situation.

**9.2.** The Group takes all the necessary technical and organisational measures in order to protect the personal data, according to the privacy policy of the Group.

**9.3.** Sensitive personal data and other data not directly related to the Report are not taken into consideration and they are deleted.

**9.4.** Access to data included in the Reports can only be given to those involved in the management and investigation of the situation, such as the members of the Control Committee and the Reporting Manager including all the specialized independent contractors.

**9.5.** Personal data are deleted from the Report Register within a reasonable period of time from the completion of the investigation started based on the Report.

**Article 10. – Information for the present policy**

The Reporting Manager ensures that all employees of the Group are explicitly informed on the content of the present Policy. The informing is carried out through dispatches of information material, email, newsletters, or other suitable way analogous to the employee category.

**Article 11 - Collaboration with other public authorities**

To the degree that the report relates to violence and harassment within the meaning of articles 3 and 4 of L. 4808/2021, the Group ensured the collaboration and provision of every related information to the competent authorities, upon request.

**Thessaloniki, 11.11.2022**

**For "ALUMIL S.A."**