WHISTLEBLOWING POLICY

1. GENERAL

Within AS METAL a **Whistleblowing** system has been created, which can be accessed by all employees as well as by interested parties.

This irregularity reporting system illustrates AS METAL COM's desire to uphold its values and reaffirm its ethical commitments through tools that anyone can easily access in order to prevent unethical acts/facts against our company's ethics.

This Whistleblowing Policy applies to all employees of AS METAL COM SRL, regardless of their classification

The applicable legislation is represented by Law no. 361/2022 on the protection of whistleblowers in the public interest.

According to the above-mentioned normative act, private legal entities with at least 50 employees have the obligation to identify or establish **internal** reporting **channels** and to establish internal reporting procedures and to establish procedures for internal reporting and for carrying out subsequent actions.

2. SCOP

The Whistleblowing Policy is designed to assure employees that they can raise concerns about facts that may constitute a violation of the law at AS METAL COM without fear of victimization, subsequent discrimination, disadvantage or dismissal.

3. REPORTING

3.1. What is reporting and the content of reporting

REPORTING - the oral or written communication of information, according to the methods below, regarding any fact that represents a violation of the law, a suspicion of misconduct, illegal acts or inactions within AS METAL COM SRL.

- ***internal reporting*** - oral or written communication of information regarding violations of the law within AS METAL COM SRL. Internal reporting is realized through the means provided by the company's management, which constitute the internal reporting channels.

- ***external reporting*** - the communication of information on violations of the law through external reporting channels represented by (i) public authorities and institutions that, according to special legal provisions, receive and resolve reports on violations of the law, in their field of competence; (ii) the National Integrity Agency (ANI); (iii) other public authorities and institutions to which ANI forwards the reports for competent resolution.

Within AS METAL COM reporting is done:

- ***in writing, on paper or in electronic format,***

Reporting shall include, as a minimum, the following

- full name;
- contact details of the public interest alert;
- the professional context in which the information was obtained;
- the data subject, if known;
- description of the act likely to constitute a violation of the law within AS METAL COM;
- evidence in support of the report, as appropriate;
- date and signature, as appropriate.

The designated person has the obligation to transmit to the public interest whistleblower the acknowledgement of receipt of the report, within 7 calendar days of its receipt, unless the public interest whistleblower has expressly requested otherwise or when he/she reasonably believes that an acknowledgement of receipt of the report would jeopardize the protection of the identity of the public interest whistleblower.

3.2. Anonymous reporting

A report that does not include the name, surname, contact details or signature of the public interest whistleblower shall be examined and dealt with to the extent that it contains indications of violations of the law.

3.3. Evidence of reporting

Reports shall be entered in a register, which shall contain the date of receipt of the report, the full name and contact details of the public interest whistleblower, the subject of the report and the method of resolution. The register shall be kept in electronic format.

AS METAL COM keeps records of all reports received in compliance with confidentiality requirements. Reports are kept for 5 years. After the expiry of the 5-year retention period, they shall be destroyed, regardless of the medium on which they are kept.

3.4. Untruthful reports/Untruthful allegations

If you make an allegation frivolously, maliciously or for personal gain, appropriate action may be taken which could include disciplinary action. Also, reporting information about violations of the law, knowing it to be untrue, is a misdemeanor and is punishable by a fine of 2,500 lei to 30,000 lei, unless the act was committed in such circumstances that it is considered a crime under the law.

3.5. How and where can internal reporting be submitted?

The report can be submitted **in written** form in electronic format, by electronic mail to the e-mail address liliana.popescu@asmetal.ro, mentioning in the subject of the e-mail "Report violation" or similar, or in physical format, on paper, by post/mail, to the address Bucharest, sector 4, Sos. Berceni nr. 104G, mentioning on the envelope "Raportare încălcare" or similar or verbally, in the presence of the person designated for this purpose (Liliana POPESCU).

Access to the e-mail address and to electronic and physical correspondence is granted only to the person designated by AS METAL COM to deal with the reports.



4. WHISTLEBLOWER

The whistleblower is the person who reports any violation of the law or applicable regulations in the following areas: corruption, human rights violations, fraud, violation of personal data protection rules, protection of privacy, violations of international sanctions and embargoes, violations of rules on health and safety at work, environmental protection and, in general, violations of applicable laws or regulations, in particular with regard to criminal offenses. Complaints may also relate to breaches of ethical rules or the Code of Conduct.

Among the warners:

- workers (potential, current or former) or self-employed persons
- shareholders
- anonymous persons, based on prima facie evidence
- any person working under the supervision and direction of AS METAL COM with whom a contract has been concluded,
- subcontractors
- suppliers
- persons whose employment has not yet started and who report or publicly disclose information on breaches of the law obtained during the recruitment process or other pre-contractual negotiations

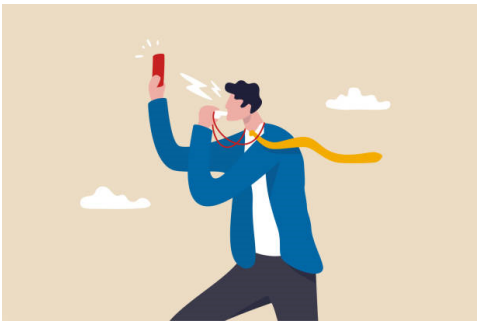
5. SAFEGUARDS, REMEDIES AND LIABILITY

5.1. Conditions for protection and reparation measures

In order to benefit from the protective measures of AS METAL COM, the Public Interest Whistleblower must cumulatively fulfill the following conditions:

- be one of the reporting persons who has obtained information about violations of the law in a professional context;
- to have had reasonable grounds to believe that the information on the reported infringements was true at the time of reporting;
- have carried out internal reporting.

In order to benefit from the remedial measures, the public interest whistleblower must cumulatively meet the conditions set out in the previous paragraph, as well as the condition that the reprisals are a consequence of the report made.



6. PROHIBITION OF REPRISALS AND CHALLENGING RETALIATORY MEASURES

AS METAL COM will not take any action against the whistleblower in the public interest as a result of a report made by the whistleblower.

Any form of reprisals against whistleblowers in the public interest, threats of reprisals or attempted reprisals, especially those concerning:

a) any suspension of the individual employment contract or of the employment relationship;
b) dismissal;
c) modification of employment contract or employment relationship;
d) pay cuts and changes in working hours;
e) demotion or hindering promotion in employment or in the civil service and career development, including by negative appraisals of individual professional performance, including civil servants, or by negative recommendations for professional work;
f) the application of any other disciplinary sanction;
g) coercion, intimidation, harassment;
h) discrimination, create another disadvantage or subject you to unequal treatment;
i) refusing to convert a fixed-term employment contract into an employment contract of indefinite duration where the worker had a legitimate expectation of being offered a permanent post;
j) refusal to renew a fixed-term employment contract or early termination of such a contract;
k) causing damage, including reputational damage, in particular on social media platforms, or financial loss, including loss of business opportunities and loss of income;
l) inclusion on a negative list or database, on the basis of a formal or informal sectoral or industry agreement, which may imply that the person concerned will not find future employment in that sector or industry;
m) unilateral out-of-court termination of a contract for goods or services without the conditions for such termination being fulfilled;
n) cancellation of a license or permit;
o) request a psychiatric or medical assessment.

7. CHALLENGING RETALIATORY MEASURES

Public interest warners and their assimilated persons may contest the measures provided for in letters a) - o) above by an application addressed to the competent court, depending on the nature of the dispute, in whose territorial district they are domiciled.

8. PRIVACY

All reports will be treated confidentially and every effort will be made not to disclose the identity if this is the whistleblower's wish in the public interest. If, as a result of the investigation of the report, disciplinary or other proceedings will have to be carried out, it may not be possible to conduct those proceedings without disclosing the identity of the whistleblower, and as a result they may be asked to appear as a witness.

The person designated to deal with the report is obliged not to disclose the identity of the whistleblower in the public interest or any information that would allow the direct or indirect identification of the whistleblower, except with the express consent of the whistleblower.

The obligation does not exist if the information would jeopardize investigations or judicial proceedings.

The obligation to maintain confidentiality does not exist where the public interest whistleblower has intentionally disclosed his or her identity in the context of a public disclosure.

By way of exception, the identity of the public interest whistleblower and any other information by which he or she can be identified may be disclosed only where this is required by law, subject to the conditions and limits provided for by law. In such a case, the public interest warning shall be informed in advance, in writing, of the disclosure of the identity and of the reasons for disclosing the personal data concerned.

The obligation does not exist if the information would jeopardize investigations or judicial proceedings.

The obligation to maintain confidentiality does not exist where the public interest whistleblower has intentionally disclosed his or her identity in the context of a public disclosure.

The obligation to maintain confidentiality is also maintained in the event that the report mistakenly reaches a person within Lugera other than the designated person. In this case, the report is immediately forwarded to the designated person.

9. PROCESSING OF PERSONAL DATA

All processing of personal data carried out under this Law, including the exchange or transmission of personal data by competent authorities, shall be carried out in accordance with the provisions of Regulation (EU) 2016/679 and Law no. 363/2018, as well as the provisions of Regulation (EU) 2018/1.725.
Personal data that is not necessary for the resolution of a specific report is not collected or, if collected accidentally, deleted.



GENERAL MANAGER

CONSTANTIN APOSTOL