

ACG Metals Limited

Charitable Donations and Sponsorship Policy

7 April 2026

Introduction

ACG Metals Limited and its group companies (collectively "ACG Metals") is committed to conducting its business responsibly, with integrity and upholding the highest ethical standards. Making charitable donations, supporting community-based initiatives and providing sponsorship is an important part of our social responsibility commitment. However, we must ensure that these are undertaken properly, and that we only support reputable charities and organisations that share our values.

This Policy is designed to protect you, and ACG Metals, from allegations of wrongdoing and ensure we all comply with the law and best practice. It should be read and applied together with our wider set of compliance policies which provide further detail, guidance and instruction on relevant topics.

Scope

This Policy applies to all directors, officers and employees of ACG Metals, wherever located, as well any person or company acting on behalf of ACG Metals, whether as an associate, contractor, consultant, agent, or otherwise (together "Relevant Persons"). All Relevant Persons are expected to work together with us to uphold our commitment to doing business without compromising ethical standards.

We also expect the suppliers and third parties that we work with (but do not control or supervise) to abide by the same standards. We should lead by example and encourage them to adopt a similar approach.

Policy

Supporting charities is an important part of being a socially responsible and ethical business. However, charitable donations and sponsorship can carry the risk of being perceived as attempting to assert influence, and even as bribery and corruption. Endorsing or supporting certain groups or activities may also conflict with our values or create a potential reputational risk. Furthermore, if the entity we donate to is not properly managed then the funds we donate may be diverted and/or misused, meaning they do not benefit those they were meant to help.

Donations are monetary or in-kind contributions to a not-for-profit organisation, event or cause where nothing of material value is received in return. Donations must only be given for charitable purposes, they cannot be used to obtain or retain business, or where they could constitute or give the impression of bribery.

Sponsorships are provided to an organisation, event or cause in return for a business benefit, such as positive public exposure, advertising or promotional benefits.

Educational sponsorships are given direct to students to support them in their higher educational studies. Educational sponsorship will not be given to relatives of public officials connected in any way to the operations of the business.

ACG Metals will only make charitable donations, whether monetary or donations in-kind (such as time, goods, equipment or services), or provide sponsorships or educational sponsorships that comply with this Policy and all applicable laws. For the avoidance of doubt, ACG Metals has a zero-tolerance approach to any use of donations, sponsorship or educational sponsorship for an improper or corrupt purpose. We are all required to follow the process set out in this Policy, and obtain advance internal authorisation before agreeing to or making any donations, sponsorships or educational sponsorships. ACG Metals will set a budget for such charitable purposes on an annual basis as part of its annual planning process (the "Budget").

Charitable giving to organisations associated with governmental or public officials, or with our business partners, will require close scrutiny to ensure there are no perceived bribery or corruption risks, or conflicts of interest. All Relevant Persons involved in making a donation must consider and be fully satisfied that it is not being made for the purpose of obtaining business or any other advantage in the conduct of business or to cover up a bribe. We also do not use charitable donations as a substitute for or to hide political donations, which are prohibited by ACG Metals.

Relevant Persons are of course free to fundraise or support charities and causes in their own time without seeking authorisation from the ACG Metals. However, ACG Metals' resources cannot be used for this purpose and personal charitable donations cannot be reclaimed as expenses.

Charitable Aims

ACG Metals considers it is important to engage with and contribute to the welfare of the communities in which it operates. Donations and sponsorships may therefore be made to registered charities and recognised community groups and associations in connection with projects related to:

- Health and medical care
- Education
- Community engagement and support
- Environmental protection and sustainability
- Cultural or amateur sporting events
- Community development, security and infrastructure
- Welfare of retired, disabled or deceased public service personnel and their families
- Child welfare
- Housing and social welfare
- Nutrition and food donations
- Industry promotion
- Natural disaster prevention
- Emergency disaster relief

Educational sponsorships may be paid to individual students.

Approval process

Possible recipients of charitable donations, sponsorship and educational sponsorship will be considered by the Charity Committee on a case-by-case basis throughout the financial year, up to the limit of the Budget.

The Charity Committee is made up of our Chief Operating Officer, General Manager, Corporate Responsibility Manager, Finance Director and Head of Legal and Compliance.

Proposals for donations, sponsorships or educational sponsorships must be sent in writing to the Charity Committee at sirma.zeytinoglu@acgmetals.com and include, as a minimum, full details of the recipient, the amount and the purpose of the donation, sponsorship or educational sponsorship.

The Charity Committee will consider the proposal against ACG Metals' charitable aims and wider values, as well as against the Budget. Donations and sponsorship connected to organisations associated with governmental or public officials will be given additional scrutiny and further information may be required. Donations and sponsorships that give the impression of being made to obtain a business or other advantage in the conduct of business or to cover up a bribe will be refused.

Educational sponsorship will not be given to relatives of public officials connected in any way to the operations of the business.

Once the Charity Committee has made its decision, this will be communicated to the Relevant Person who made the proposal as well as to legal and compliance and the finance teams. Only following confirmation in writing from the Charity Committee that a donation, sponsorship or educational sponsorship has been approved can a commitment be provided on behalf of ACG Metals to the proposed recipient.

Where possible, written agreements for donations, sponsorships and educational sponsorships should be entered into at the outset of the relationship and include a clear description of the intended use of the funds. Ongoing donation, sponsorship and educational sponsorship agreements should also provide ACG Metals with termination rights, including for misuse of funds and non-compliance with anti-corruption laws.

Record Keeping

The Charity Committee will keep a log of requests, reasons for its decisions, and authorised donations, sponsorships and educational sponsorships.

ACG Metals will never make donations or provide sponsorship or educational sponsorship "off-book" or in physical cash (or equivalent, such as gift cards).

All invoices and/or receipts connected to the donation, sponsorship or educational sponsorship must be provided to the finance team. The finance team will record all donations, sponsorships and educational sponsorships in the relevant accounts, books and records in accordance with applicable laws and accounting policies.

Monitoring and Reporting

ACG Metals is committed to open communication and encourages requests for guidance if you have questions about charitable giving.

We will periodically review our policies and procedures to ensure their effectiveness. Relevant Persons are encouraged to report any concerns related to donation, sponsorship or educational sponsorship. You will not face any retaliation for raising concerns, even if the concern isn't substantiated, as long as you have not knowingly made a false report. Please see our Whistleblowing Policy for further details.

Accountability

We are each accountable for ensuring that we meet our commitment to good governance, ethics and compliance. We must all make sure that we read, understand and comply with this Policy and attend any relevant training that we are invited to.

The consequences of failing to adhere to this Policy are potentially significant as, despite best intentions, donations could be perceived as attempting to assert influence and as bribery and corruption.

This Policy supports our values and commitment to ethical business practices. Accordingly, all suspected breaches of this policy will be taken seriously and investigated. Depending on the severity of the breach, disciplinary action may result and consequences may range from a warning to termination of employment. If the breach involves a criminal offence we may pass relevant details to the police or relevant enforcement body.

This Policy does not form part of your terms and conditions of employment and can be amended at any time.

Contact Details

If you have any questions about this policy, please contact the Chief Operating Officer and the Head of Legal and Compliance.

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