

ACG Metals Limited

Whistleblowing 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. It is our policy to conduct all of our business in an honest and ethical manner.

It is important to the business that any fraud, misconduct or wrongdoing by workers or officers at ACG is reported and properly dealt with. We strongly believe that this ethos will contribute to the success of our business, our people and our reputation. ACG Metals therefore encourages all individuals to raise any concerns that they may have about the ethical conduct of others in the business or the way in which the business is run or the conduct of third parties we do business with. This policy sets out the way in which individuals may raise any concerns that they have and how those concerns will be dealt with.

The board of directors at ACG Metals has overall responsibility for the effective operation of this policy and reviewing the effectiveness of actions taken in response to concerns raised under this policy. This Policy is designed to ensure we all comply with the law and best practice.

Scope

This Policy applies to everyone working for ACG Metals including all directors, officers, employees, associates, contractors, consultants, secondees and interns (together referred to as workers in this policy). All workers are expected to work together with us to uphold our commitment to doing business without compromising ethical standards and to speak openly and honestly about possible wrongdoing.

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

Policy

A whistleblowing complaint is a genuine concern relating to suspected wrongdoing or dangers in relation to ACG Metal's activities in relation to the following types of issue:

- (a) A criminal offence, including economic crimes such as bribery, fraud, sanctions, money laundering and facilitation of tax evasion;
- (b) A miscarriage of justice;
- (c) An act creating risk to health and safety;
- (d) An act causing damage to the environment;
- (e) A breach of any other regulatory requirement or legal obligation;
- (f) Conduct likely to damage our reputation or financial wellbeing;
- (g) A breach of our policies and procedures; or
- (h) Concealment of any of the above;

It is not necessary for the worker to have proof that such an act is being, has been, or is likely to be, committed - a reasonable belief is sufficient. The worker has no responsibility for investigating the matter - it is our responsibility to ensure that an investigation takes place.

A worker who makes a whistleblowing report on the basis of a genuinely held belief (even if it turns out to be wrong) will not be dismissed, subjected to any other detriment or reprisal, or victimised, because he/she has made a disclosure. For the avoidance of doubt, any person found to be involved in retaliation will be subject to disciplinary action. However, if we conclude that worker has made a false allegation knowingly or maliciously or with a view to personal gain of any kind, that individual may be subject to disciplinary action.

ACG Metals encourages workers to raise their concerns under the below procedure in the first instance. If a worker is not sure whether or not to raise a concern, he/she should discuss the issue with his/her line manager, the Chief Legal Officer, Damien Coles or Head of Legal and Compliance, Sirma Zeytinoğlu.

If a worker wishes to raise a concern confidentially, ACG Metals will make efforts to keep such worker's identity secret. If it is necessary for anyone investigating the concern to know the worker's identity, this will first be discussed with the worker. However, there may be circumstances in which confidentiality cannot be guaranteed, for example, in criminal proceedings.

ACG Metals does not encourage staff to make disclosures anonymously, although it will make every effort to investigate anonymous disclosures. A person making an anonymous disclosure should be aware that proper investigation may be more difficult in such circumstances if we cannot obtain further information from them.

Procedure

Stage 1 In the first instance, any concerns should be raised with the worker's line manager unless the worker reasonably believes his/her line manager to be involved in the wrongdoing, or if for any other reason the worker does not wish to approach his/her line manager.

If the worker believe the line manager to be involved, or for any reason does not wish to approach the line manager, then the worker should proceed straight to stage 4.

The reporting of a concern will be acknowledged, usually within 7 days, save where the disclosure is anonymous.

Stage 2 Any concerns raised will be treated in confidence and confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review or investigation. The line manager will determine if the concern is covered by this policy and proceed either to stage 3 or recommend the worker raises their concern with the Human Resources department.

Stage 3 The line manager will arrange an investigation into the matter (either by investigating the matter him/herself or immediately passing the issue to someone in a more senior position) and may arrange a meeting with the worker to discuss the concern. The investigation may involve the worker and other individuals involved giving a written statement. Any investigation will be carried out in accordance with the principles set out above. The worker's statement will be taken into account, and he/she will be asked to comment on any additional evidence obtained. The line manager (or the person who carried out the investigation) will then report to the board, which will take any necessary action, which may include reporting the matter to any appropriate government department or regulatory agency. If disciplinary action is required, the line manager (or the person who carried out the investigation) will report the matter to the Human Resources department and start the disciplinary procedure. On conclusion of any investigation, the worker will be told the outcome of the investigation and

what the board has done, or proposes to do, about it. If no action is to be taken, the reason for this will be explained.

Stage 4 If the worker is concerned that his/her line manager is involved in the wrongdoing, has failed to make a proper investigation or has failed to report the outcome of the investigations to the board, he/she should inform the Chief Legal Officer, Damien Coles or Head of Legal and Compliance, Sirma Zeytinoğlu (in writing at Damien.Coles@acgcorp.co and Sirma.Zeytinoglu@acgcorp.co), who will arrange for another manager to conduct an investigation or to review the investigation carried out, make any necessary enquiries and make his/her own report to the board as in stage 3 above. Any approach to the director will be kept confidential to the fullest extent possible.

While in some rare circumstances it may be appropriate to report concerns an external body, it will very rarely if ever be appropriate to alert the media. It should be borne in mind that media organisations have their own commercial interests to pursue and are not the appropriate bodies for resolving internal or regulatory concerns.

ACG Metals strongly encourages any worker to seek appropriate advice – internally or externally – before reporting a concern and especially if doing so externally. Competent authorities in each local jurisdiction should have publishable and accessible advice available.

In the UK, Protect is a leading independent whistleblowing charity that offers free confidential advice via its confidential helpline (+44 (0)20 31172520) and its website (www.Protect-advice.org.uk).

Record keeping

ACG Metals will maintain a centralised record of all whistleblowing reports, investigations and outcomes.

Contact Details

If you have any questions about this policy, please contact the Chief Legal Officer, Damien Coles or Head of Legal and Compliance, Sirma Zeytinoğlu.

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