



**ELVALHALCOR**

HELLENIC COPPER AND ALUMINIUM INDUSTRY S.A.

# SUMMARY OF RULES OF OPERATION

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(ARTICLE 14§1 L.4706/2020)

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## INTRODUCTION

This text is a summary (as per article 14 par. 1b of L. 4706/2020) of the Internal Rules of Operation (as per article 14 of L. 4706/2020, hereinafter “Regulation”) of the societe anonyme “ELVALHALCOR HELLENIC COPPER AND ALUMINIUM INDUSTRY S.A.”.

### I. OBJECT OF THE INTERNAL RULES OF OPERATION

The Internal Rules of Operation (article 14 L. 4706/2020) of the societe anonyme “ELVALHALCOR HELLENIC COPPER AND ALUMINIUM INDUSTRY S.A.” (hereinafter “**Company**”) aims to the designation of the framework of organization and operation of the Company and the assurance of constant compliance of the Company with the legislative and regulative provisions as well as the control of the decision-making process of the management bodies.

The Regulation, among others, describes:

- The organizational structure of the Company.
- The structuring of the corporate governance mechanisms of the Company and especially the organization of the Corporate Governance System and its Internal Audit System.
- The competences of the Board of Directors and the Committees of the Board of Directors.
- The competences of the Managing Director, if any, and the General Managers.
- The competences of the sectoral Directorates, Units and Services of the Company.
- The basic Policies and Procedures of the Company.
- Practices related to special issues concerning the companies enlisted in the Athens Stock Exchange.

The Regulation was compiled in accordance with the institutional framework that governs the companies that have listed their shares in a regulated market and especially:

- L. 4706/2020 on the corporate governance of the societes anonymes.
- L. 4548/2018 on the reformation of the law of the societes anonymes.
- L. 4449/2017 on the mandatory control of the annual and financial statements, the public supervision on the auditing work and other provisions.
- Regulation (EU) 596/2014 of the European Parliament and the Council on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC.
- L. 4443/2016 on taking necessary measures for compliance with the articles 22, 23, 30, 31 par. 1, 32 and 34 of Regulation (EU) 596/2014 and implementation of the Directive 2014/57/EU on criminal sanctions for the market abuse and the implementing Directive 2015/2392.
- The relative applicable decisions and circulars of the Hellenic Capital Market Commission.

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The Regulation is construed and applies according to the letter and the spirit of the provisions of the foregoing legislative and regulatory acts. The Regulation is obligatory and binding on the bodies, the Committees, the organization Units, the executives and the staff of the Company.

The Regulation has been approved and has entered into force pursuant to the resolution of the Board of Directors dated 08.04.2024. The Board of Directors reevaluates, whenever required and in any case once every year, and updates, if necessary, the present Regulation.

## II. VISION, MISSION AND VALUES

### **Vision**

The Company's vision is to raise itself to a reference point on the global market, with products and solutions recognized for their quality, reliability, competitiveness and innovation.

### **Mission**

The mission of the Company is the provision of innovative and high-quality solutions of aluminium and copper that create the maximum possible added value for its clients, while, at the same time, they increase its share in the markets.

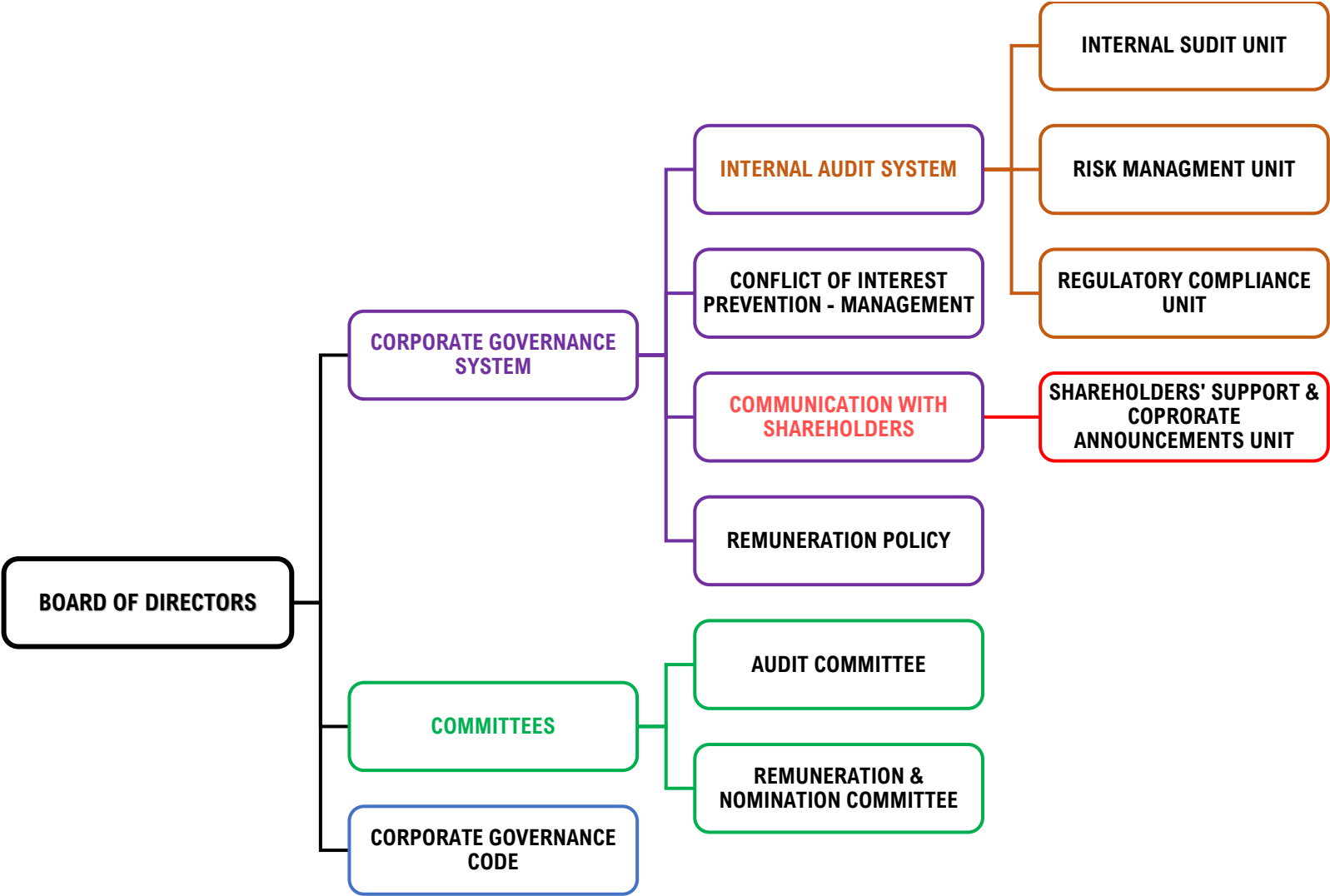
### **Values**

- Integrity
- Respect
- Innovation
- Added Value for the clients
- Efficacy
- Corporate Responsibility.

## III. BASIC PRINCIPLES OF THE ORGANIZATION OF THE COMPANY

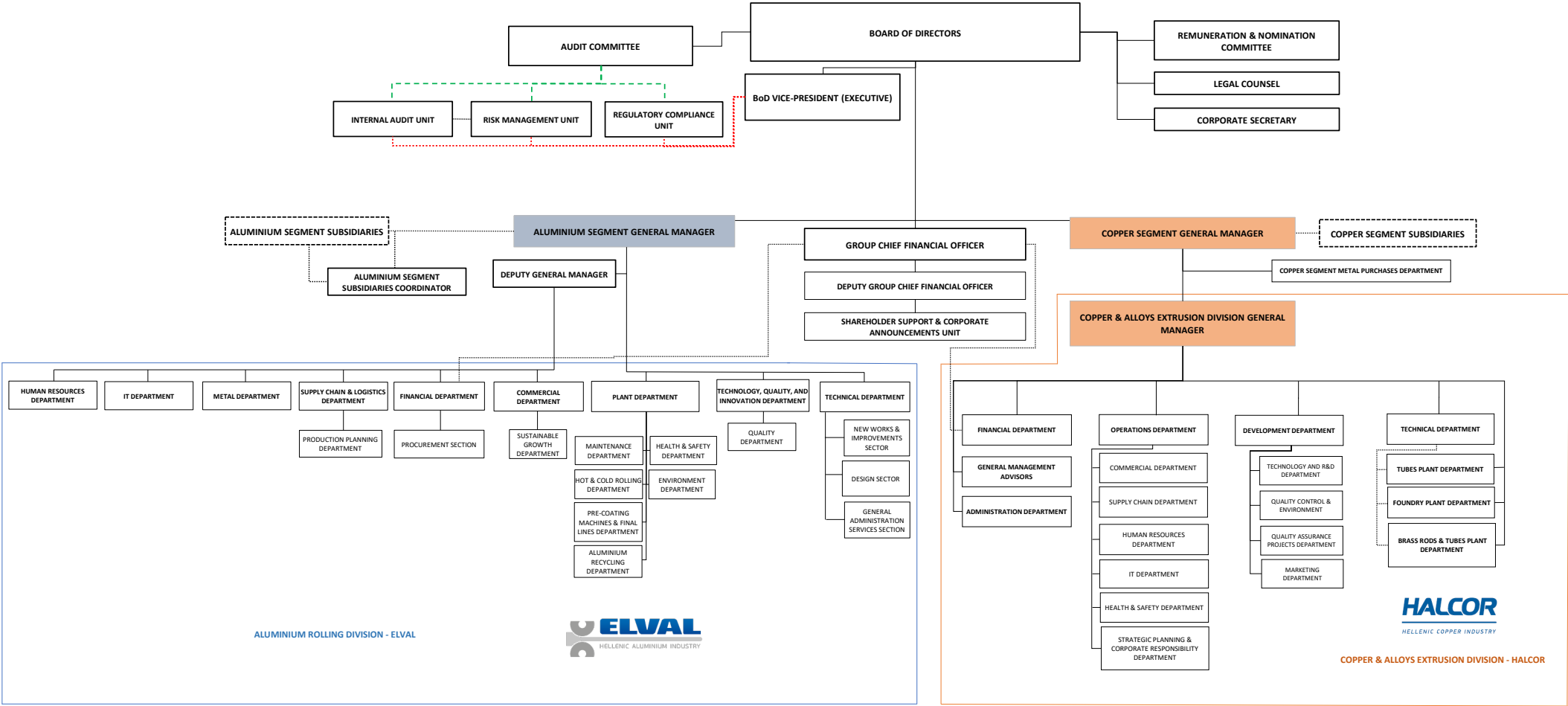
Ensuring an effective organizational structure and the clear definition of responsibilities are the basis on which the Company's work is based.

IV. CORPORATE GOVERNANCE CHART OF THE COMPANY



V. ORGANIZATIONAL STRUCTURE OF THE COMPANY

**ORGANISATIONAL CHART  
(IF NO MANAGING DIRECTOR IS APPOINTED)**



**LEGEND**

- - - - - : OPERATIONAL REPORTING LINE  
- - - - - : ADMINISTRATIVE REPORTING LINE

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## VI. SHAREHOLDERS' GENERAL MEETING

The General Meeting (GM) of the Shareholders of the Company is, as per law, its supreme body and entitled to decide on any issue that concerns the Company. Its lawful resolutions also bind the shareholders who are absent or disagree with them.

## VII. BOARD OF DIRECTORS (BoD)

### Composition

#### Members' Distinctions

The BoD consists of executive, non-executive and independent non-executive members.

#### Executive – Non-Executive Members

The status of the members of the BoD as executive or non-executive is defined by the BoD, subject to the independent non-executive members being elected in principle by the General Assembly, as mentioned below.

#### Independent Members

The independent non-executive members are not less than 1/3 of the total number of the members of the BoD and are not less than two (2).

The independent non-executive members are elected by the General Meeting or are appointed by the BoD according to par. 4 of article 9 of L. 4706/2020.

### Selection of BoD members

For the selection of the members of the BoD, all the principles and criteria defined in the Suitability Policy of the members of the BoD of the Company apply.

### Responsibilities

The BoD manages the Company, and its members must manage the corporate affairs in order to promote the corporate interest, in accordance with the law.

## VIII. MANAGING DIRECTOR

The Articles of Association of the Company provide (article 13 par. 1 par. 2) the possibility of election by the Board of Directors of the Company of one or more Managing Directors, determining at the same time their competences. The Managing Director, if elected by decision of the Board of Directors of the Company, has and exercises the competences and duties that may be provided in the Articles of Association of the Company or are assigned to him/her by the decision of the Board of Directors related to his/her election.

## IX. COMMITTEES OF THE COMPANY

The Company has the following Committees:

- a) Audit Committee, according to article 10 par. 1 of L. 4706/20120 and article 44 of L. 4449/2017.



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b) Remuneration and Nomination Committee, as a single committee, to which, by decision of the BoD of the Company, the responsibilities of the remuneration committee (article 10 par. 1 and article 11 of L. 4706/20120) and the nomination committee (article 10 par. 2 and article 12 of L. 4706/2020) have been assigned, according to article 10 par. 2 of law 4706/2020.

The above Committees have three members at least and consist of non-executive members of the Board of Directors. At least two (2) members are independent non-executive. The independent non-executive members constitute the majority of the members of each Committee. As President of each Committee is nominated an independent, non-executive member.

Each of the foregoing Committees has a regulation of operation which is posted on the Company's website.

## X. CORPORATE GOVERNANCE SYSTEM

The Company adopts and implements a Corporate Governance System in accordance with articles 1 to 24 of law 4706/2020, taking into account the size, nature, scope and complexity of its activities. The Corporate Governance System includes the following:

- a) adequate and effective Internal Audit System, including risk management and regulatory compliance systems;
- (b) adequate and effective procedures for the prevention, detection and suppression of conflict of interest situations;
- c) adequate and effective mechanisms for communication with shareholders, in order to facilitate the exercise of their rights and the active dialogue with them (shareholder engagement);
- d) remuneration policy, which contributes to the business strategy, long-term interests and sustainability of the Company.

## XI. INTERNAL AUDIT SYSTEM

**Generally.** The Company has an adequate and effective Internal Audit System, which consists of all internal control mechanisms and procedures, including risk management, internal control and regulatory compliance, and continuously covers every activity of the Company and contributes to its safe and effective operation.

**Objectives.** The Company's Internal Audit System aims at the following objectives, in particular:

- a) The consistent implementation of the business strategy, with the effective use of available resources.
- b) The efficient operation of the Internal Audit Unit, whose organization, operation and responsibilities are defined in the law and in its Rules of Operation.
- c) The efficient operation of the Risk Management Unit, through the recognition and management of the essential risks associated with the business activity and operation of the Company.

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d) Ensuring the completeness and reliability of the data and information required for the accurate and timely determination of the financial situation of the Company and the preparation of reliable financial statements, as well as its non-financial statement, in accordance with article 151 of L. 4548/2018.

e) The effective operation of the Regulatory Compliance Unit, through compliance with the regulatory and legislative framework, as well as the internal regulations governing the operation of the Company.

**Organization.** The BoD ensures that the functions constituting the Internal Audit System are independent of the business sectors they control, and that they have the appropriate financial and human resources, as well as the powers to operate effectively, as required by their role. The reporting lines and the division of responsibilities are clear, enforceable and duly documented.

The following units are included in the Company's Internal Audit System:

#### A) INTERNAL AUDIT UNIT

##### **Mission**

The main mission of the Internal Audit Unit is to monitor and improve the operations and policies of the Company and its subsidiaries (hereinafter the "**Group**") and to provide advisory support by submitting relevant proposals to the BoB regarding the Internal Audit System.

The Internal Audit Unit is independent of the Company's business units. It reports, operationally, to the Company's Audit Committee and, administratively, to the Managing Director, if appointed, otherwise to the Executive Vice President of the Board of Directors, if appointed, otherwise directly to the Board of Directors.

The Internal Audit Unit has and implements internal Operating Regulation, which is approved by the Board of Directors, following a proposal of the Audit Committee.

##### **Head of Unit**

The Head of the Internal Audit Unit:

a) Is appointed by the BoD following a proposal by the Audit Committee. The proposal has an advisory character, is evaluated by the Board and in case of reservations or different opinion of the Board, it is re-evaluated by the Audit Committee and resubmitted, after taking into account the comments of the Board.

b) Is a full-time and on exclusive basis employee, personally and operationally independent and objective in the performance of his duties, and has the appropriate knowledge, skills and relevant professional experience. He may not be a member of the BoD of the Company or a member with the right to vote in standing committees of the Company, nor should he have close ties with anyone who holds one of the above qualities in the Company or in a company of the Group.

c) Is subject:

- administratively, to the Managing Director, if appointed, otherwise to the Executive Vice President of the Board of Directors, if appointed, otherwise directly to the BoD; and

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- operationally, to the Company's Audit Committee.

### **Competences of the Unit**

The Internal Audit Unit:

- i) Monitors, audits and assesses:
  - The implementation of the Rules of Operation and the Internal Audit System, especially as to the sufficiency and correctness of the financial and non-financial information provided, the risk management, the regulatory compliance and the Corporate Governance Code adopted and implemented by the parent Company.
  - The quality assurance mechanisms.
  - The corporate governance mechanisms.
  - The compliance with the commitments included in prospectuses as well as the business plans of the Group concerning the application of the funds raised from the regulated market.
- ii) Prepares reports to the audited organizational units / subsidiaries with the findings from the monitoring, control and evaluation of the Group's operation, the risks arising from them, as well as with the improvement proposals, if any. The said reports, after incorporating the relevant views of the heads of the audited units, the agreed actions or the acceptance of the risk of non-action by them, the limitations on its scope of control, the final proposals of Internal Audit and the results of the response of the audited units of the Group in its proposals, are submitted quarterly to the Audit Committee.
- iii) Submits reports to the Audit Committee, which includes the most important issues and its proposals mentioned in the reports to the audited organizational units.

## **B) RISK MANAGEMENT UNIT**

### **Mission**

The purpose of the Risk Management Unit is, through appropriate and effective policies, procedures and tools, to assist the BoD in identifying, evaluating and managing the essential risks associated with the business and operation of the Company and the Group, with adequacy and efficiency.

### **Organization and operation**

The Risk Management Unit is staffed by its Head.

The Head of the Risk Management Unit is appointed by the Board of Directors of the Company following a proposal of the Company Audit Committee and has sufficient knowledge and experience.

The Head of the Risk Management Unit reports, operationally, to the Company's Audit Committee and, administratively, to the Managing Director, if appointed, otherwise to the Executive Vice President of the BoD, if appointed, otherwise directly to the Board of Directors.

The Head of the Risk Management Unit provides the Company Audit Committee and the Board of Directors with impartial reports and updates regarding risk issues, the degree of

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compliance with the risk policies, the results of the review of the risk identification and risk assessment process (risk assessment), the operation of the Company's management and response procedures to them (risk response) and the results of monitoring their development (risk monitoring).

### **Responsibilities**

The main responsibility of the Risk Management Unit is the identification, evaluation, management and monitoring of risks, both at company and Group level, in order to maintain stability and ensure the continuity of its operations.

## **C) REGULATORY COMPLIANCE UNIT**

### **Mission**

The purpose of the Regulatory Compliance Unit is to assist the BoD in the full and continuous compliance of the Company with the current legal and regulatory framework and the internal Regulations and Policies that govern its operation, providing at all times a complete picture of the degree of achievement of this goal.

### **Organization and operation**

The Regulatory Compliance Unit is staffed by its Head.

The Head of the Regulatory Compliance Unit is appointed by the Board of Directors of the Company following a proposal of the Audit Committee and has sufficient knowledge and experience.

The Head of the Regulatory Compliance Unit reports, operationally, to the Company's Audit Committee and, administratively, to the Managing Director, if appointed, otherwise to the Executive Vice President of the Board, if appointed, otherwise directly to the Board of Directors.

### **Responsibilities / Obligations**

The Regulatory Compliance Unit, through its Head, has, inter alia, the following responsibilities:

- i) Recognizes, evaluates, monitors and effectively manages the risks to which the Company and the Group may be exposed due to failure to comply with the laws and regulations governing its organization, operation and activities (regulatory risk) and supports the Audit Committee in monitoring the management of these risks.
- ii) Remains constantly updated and collects, records, processes and interprets the continuous changes that occur in the legal and regulatory framework that governs the organization and operation of the Company, records the discrepancies in relation to the requirements and obligations arising for the Company and the Group and informs the Management about the above and the consequences that it is estimated that they may have for the Company and the Group.

## **D) COMUNICACION WITH SHAREHOLDERS**

The Company establishes and implements adequate and effective mechanisms of communication with its shareholders, in order to encourage, support and facilitate, equally

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for all shareholders, the maximum possible exercise of their rights in accordance with the law and the Company's Articles of Association, including in particular rights of participation and voting in the General Meetings of shareholders and minority rights, as well as the active dialogue with them (shareholder engagement).

The communication of the Company with the shareholders is implemented and supported in particular through the Shareholder Support and Corporate Announcements Unit.

## E) SHAREHOLDER SUPPORT AND CORPORATE ANNOUNCEMENTS UNIT

### Generally

The Company has a Shareholder Support and Corporate Announcements Unit, which operates as a single unit and has the responsibilities of both the shareholder support unit of article 19 of L. 4706/2020, and the corporate announcements unit of article 20 of L. 4706 / 2020, according to the last paragraph of article 20 of L. 4706/2020.

### Mission – responsibilities

The Shareholder Service Unit and Corporate Announcements:

- i) is responsible for the immediate, accurate and equal information of the shareholders, as well as their support, regarding the exercise of their rights, in accordance with the applicable legislation and the Company's Articles of Association, and
- ii) makes the necessary announcements concerning regulated information, in accordance with the provisions of L. 3556/2007, as well as corporate events in accordance with the provisions of L. 4548/2018, in order to inform the shareholders or beneficiaries of other securities of the Company and has the responsibility for the compliance of the Company with the obligations provided in article 17 of Regulation (EU) 596/2014, regarding the disclosure of privileged information, and the other applicable provisions.

### Organization and operation

The Head of the Shareholder Support and Corporate Announcements Unit is appointed by the Board of Directors of the Company and has sufficient knowledge and experience.

The Shareholder Support and Corporate Announcements Unit reports administratively, directly, to the Deputy Chief Financial Officer of the Group of the Company (Deputy Group CFO), and, indirectly, through the latter, to the Chief Financial Officer of the Group of the Company (Group CFO).

## XII. FINANCIAL STATEMENTS (ANNUAL AND INTERIM FINANCIAL INFORMATION)

The Company issues financial statements in accordance with International Accounting Standards as adopted and in force by the European Union and L. 4548/2018 as in force, incorporating the instructions and decisions of the regulatory authorities, the Hellenic Capital Market Commission and the Athens Stock Exchange, as issued and in force.

## XIII. POLICIES / PROCEDURES

The Company adopts and implements more specific policies / procedures / codes, which are included as annexes to the Regulation and form an integral part thereof.

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These policies / procedures / codes are, inter alia, the following:

- 1) **POLICY / PROCEDURE FOR RECRUITMENT AND EVALUATION OF THE PERFORMANCE OF SENIOR EXECUTIVES**  
Describes the way in which the Company hires its top executives and evaluates their performance.
- 2) **PROCEDURE FOR COMPLIANCE WITH PERSONS DISCHARGING MANAGERIAL RESPONSIBILITIES UNDER ARTICLE 19 OF REGULATION 596/2014**  
Regulates the compliance process of the persons discharging managerial responsibilities, as defined in number 25 of par. 1 of article 3 of Regulation (EU) 596/2014, and of the persons who have close ties with them, according to the definition of par. 14 of article 2 of L. 4706/2020, with the obligations deriving from the provisions of article 19 of Regulation (EU) 596/2014.
- 3) **PROCEDURE FOR ENSURING THE INDEPENDENCE AND FOR THE NOTIFICATION OF DEPENDENT RELATIONS OF INDEPENDENT BOARD MEMBERS**  
It aims to ensure the independence of the independent non-executive members of the Board of Directors of the Company and to disclose the existence of dependent relationships between them and the persons who have close ties with them, as defined in articles 9 and 14 par. 9 point e) of L. 4706/2020.
- 4) **TRANSACTION PROCEDURE WITH RELATED PARTIES**  
Regulates the process of compliance with the obligations arising from articles 99 to 101 of L. 4548/2018, regarding transactions with related parties and the manner of approval and monitoring of intercompany transactions, as to whether they belong to the context of transactions under normal conditions at their origin and during their term.
- 5) **CONFLICT OF INTEREST POLICY**  
Aims to identify / locate and manage / deal with (existing and potential) cases of conflict of interest of the persons covered, as defined in the Rules of Procedure of the Company, i.e. members of the Board of Directors, executives, employees, etc.
- 6) **REGULATORY COMPLIANCE POLICY / PROCEDURE**  
Defines the principles and the procedure of compliance of the Company with the legislative and regulatory provisions that regulate its organization and operation and its activities, the Company's Articles of Association, the Corporate Governance Code, its Operating Regulations, the Policies and Procedures that it has established .
- 7) **RISK MANAGEMENT POLICY / PROCEDURE**  
Defines the framework under which the Company can identify, evaluate and manage the risks associated with its activities, processes and operating systems.
- 8) **INSIDE INFORMATION MANAGEMENT PROCEDURE**  
Regulates the process for the management of inside information and the correct information of the public, in accordance with the provisions of Regulation (EU) 596/2014, in order to fully comply with the Company with the current legislation on market abuse and in particular the protection of the Capital Market from transactions of persons holding inside information and transactions of market abuse.

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- 9) INTERNAL AUDIT SYSTEM EVALUATION POLICY / PROCEDURE**  
Determines the policy and the evaluation process of the Internal Control System of the Company according to law 4706/2020, especially article 14 par. 3 case i and and Nr. 1/891/30.9.2020 decision of the Hellenic Capital Market Commission).
- 10) DIRECTORS AND EXECUTIVES TRAINING POLICY**  
Covers the training of the members of the Board of Directors, its senior executives, as well as the other executives of the Company, especially those involved in Internal Audit, Risk Management, Regulatory Compliance and the Company's information systems.
- 11) SUSTAINABILITY POLICY**  
It integrates the principles of the Sustainable Growth in its business activities and the way in which it operates, by recognizing that such principles are a prerequisite condition for its long-term development and by pursuing, over time, to create value for its stakeholders, i.e. its shareholders, clients, employees and society in general.
- 12) OUTSOURCING POLICY**  
It sets the framework, based on which the Company outsources its important business activities and / or operations to third party providers, as well as the framework for monitoring and controlling the execution of these activities by the providers.
- 13) REMUNERATION POLICY**  
Reference is made to the Remuneration Policy of the members of the Board of Directors and the General Managers (and their Deputies, if any) of the Company, as it is formed in each case by decisions of the competent corporate bodies, in accordance with the provisions of the current legislation (article 110 of law 4548/2018).
- 14) SUITABILITY POLICY OF BOARD MEMBERS**  
It aims at ensuring the quality staffing, efficient operation and fulfillment of the role of the Board of Directors based on the general strategy and the medium-term business aspirations of the Company in order to promote the corporate interest.
- 15) PROCEDURE FOR NOTIFICATION OF SIGNIFICANT HOLDINGS L.3556/2007**  
Reference is made to the current legal framework regarding the obligation of the Company's shareholders to inform both the Company and the Hellenic Capital Market Commission in case of acquisition or assignment by them of a significant participation in the Company, in accordance with the provisions of L. 3556/2007. Also, it lists the actions which the Company takes through the competent Shareholder Support & Corporate Announcements Unit.
- 16) OCCUPATIONAL HEALTH AND SAFETY POLICY**  
It covers the basic principles of ensuring the health and safety of the people of the Company, its associates, but also third parties.
- 17) INVESTMENT POLICY**  
Reference is made to the principles and parameters that are taken into account for the design of each investment plan of the Company in order to maximize the value both for the shareholders of the Company and for the other participants. It aims at long-term development and sustainability, the promotion of technology and innovation and the implementation of strategic goals with respect for shareholders, the environment and society.

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**18) PERSONAL DATA PROTECTION POLICY**

Reference is made to the basic principles governing the protection of personal data and has been adopted by the Company for its lawful operation.

**19) SUPPLIER CODE OF CONDUCT**

It aims to ensure that the Company's suppliers, contractors, consultants and associates share its core values in the principles of ethics and business sustainability.

**20) ANTI-CORRUPTION & BRIBERY POLICY**

It expresses the Company's ongoing commitment to adopt, update and monitor for their faithful implementation, measures to prevent and combat corruption and/or bribery phenomena.

**21) POLICY TO PREVENT AND FIGHT LAUNDERING OF THE PROCEEDS OF CRIMINAL ACTIVITIES & THE FINANCING OF TERRORISM**

It expresses the Company's ongoing commitment to adopt, update and monitor for their faithful implementation, measures and procedures in its transactions with third parties with the aim of preventing and combating the phenomena of money laundering from criminal activities and terrorist financing.

**22) HEALTHY COMPETITION POLICY**

It expresses the Company's ongoing commitment to conduct its business activities by means and practices that do not constitute unfair competition and do not impede competition.

**23) BUSINESS CODE OF CONDUCT**

It describes the behaviours expected from the Company's employees, the rules and guidelines of conduct, as well as the way in which the Company's business activity is carried out, taking into account all stakeholders.

**24) LABOUR AND HUMAN RIGHTS POLICY**

It expresses the Company's support for the protection of internationally recognized human rights throughout the value chain, in order to ensure the avoidance of any kind of breach or violation of them.

**25) ENVIRONMENTAL, ENERGY AND CLIMATE CHANGE POLICY**

It expresses the Company's commitment to demonstrate responsibility and respect for the environment and society and its approach to be part of the global effort to tackle Climate Change.

**26) WHISTLEBLOWING POLICY – PROCEDURE**

Defines the basic principles and characteristics of the internal procedure / integrity mechanism of the Company regarding the establishment and operation of an internal channel for the submission of reports / complaints to the Company, which fall within the scope of Law 4990/2022, as well as that of the Company's Rules of Operation, and their receipt, monitoring and management by the Company.