Anti-corruption and Ethical compliance program

This program is developed and implemented to summarize, ensure transparency, and comply with the corporate codes and policies by all employees of **METALLCAST**, including but not limited to: Code of Ethics, Anti-Corruption Policy, Responsible Procurement Charter, as well as to inform our employees about the detection and response mechanisms for violations of the provisions of legislation, Policies, and Programs related to compliance with ethical norms, sanctions restrictions, and corruption prevention.

METALLCAST conducts all its business in an honest and ethical manner with zero tolerance for bribery and corruption. The company strives to act professionally, honestly, and diligently in all areas of activity and commercial relations, wherever we operate, implementing effective systems to combat corruption, unethical behavior, and other violations.

The enterprise is governed by and complies with the legislation of Ukraine, including the Law of Ukraine "On Preventing Corruption" and the regulatory documents of all Ukrainian regulators

Responsibility for program implementation

Unit managers of **METALLCAST** are responsible for the implementation and compliance with the provisions of the Program, its adherence to legal and ethical obligations and principles.

Unit managers are vested with the legal authority to implement the principles of the Program, which includes:

• ensuring awareness and understanding of the provisions of the Program among their subordinates;

• conducting regular training on this Program;

• ensuring that all suppliers, contractors, and business partners are informed about the zero tolerance principle for any violations before entering into business relationships with them and, where appropriate, thereafter. It is developed and applied for the purpose of summarization, transparency, and compliance by all employees.

Who must comply with the Program?

All employees of **METALLCAST**, as well as persons acting on behalf of **METALLCAST** in any capacity, must adhere to the provisions and principles of the Program, namely: employees, managers, contractors, partners, or any other persons associated with Metalkast or acting on its behalf regardless of location.

Definitions and explanations of terms

"Bribery" means the offer, promise, transfer, authorization of transfer, or receipt or acceptance of any financial or other benefit or anything of value for the purpose of obtaining an improper advantage or benefit in activities through illegal or wrongful means.

"Facilitation payment" means a payment to government (or equivalent) officials for expediting an administrative process, the outcome of which has already been determined.

"Corruption" means any actions aimed at the improper use of officials' rights and powers for personal enrichment or obtaining illegal advantages in everyday activities.

"Conflict of interest" means a conflict between public legal duties and private interests of officials, where such private interests, arising from their position as private individuals, can improperly influence the performance of their official duties or functions.

"Sanctions" means any local or international restrictions on legal influence regarding a person who has violated norms/contracts/obligations and other restrictive measures applied against individuals or legal entities under the law.

"Third party" means any person or organization with whom a **METALLCAST** employee interacts while performing their official duties or work tasks, including current and potential clients, suppliers, contractors, government and public bodies, representatives and officials, politicians, or political parties.

To "unlawful benefit" and "illegal advantage" may be attributed acceleration, acquisition or retention of contracts, commercial, state approvals or favorable tax or customs decisions. This concept may also include the protection or inducement of any other unlawful business advantages with any legal or natural person.

"Bribe" means any form of payment, gifts, meals, travel or entertainment.

"Value" may mean, including but not limited to, the following: money, cash, gifts, payment of a bill at a restaurant, entertainment, stocks, bonds, private property, transfer or forgiveness of debt, charitable contributions and services, including even items of small value.

"Goodwill" means the established reputation of a business, which is considered as an asset that can be quantified and calculated as part of its value upon sale

Explanation:

Offering, promising, transferring, receiving or demanding a bribe is a criminal offense, the punishment for which may include a fine and/or imprisonment. If the Company does not ensure the presence of control and anti-bribery prevention procedures, the Company may face reputational losses, large fines and/or lose opportunities to participate in public procurement.

Since corruption is the abuse of entrusted power for private gain, it is necessary to assess and model whether any action (including a gift, payment for accommodation, or payment, or the offer of any of the above) is reasonable and justified or, conversely, is carried out with the intent of providing the recipient with an improper advantage in exchange for actions or inaction by the recipient in the performance of his or her function. The intent behind the act should always be considered.

Responsibilities:

Employees are required to:

- ensure that they have read, understood, and comply with this Program;

- participate in mandatory training and complete relevant tests;

- avoid (or offer) any actions or inaction that may lead to violations of the Program provisions;

- report to management in case of suspicion regarding existing or potential violations of the Program, for example: report any signs of bribery, corruption, or conflict of interest;

- obtain approvals as required by the Program;

- accurately and honestly reflect all financial transactions;

- always report attempts to offer or solicit a bribe (inappropriate gifts, hospitality, or entertainment);

- diligently maintain confidentiality;

-always use acceptable wording:

-do not mislead or exaggerate, avoid false or misleading statements;

-do this in writing or explain verbally;

-fulfill what was promised on time and in full;

-Integrity: be open and honest in all business relationships;

-Objectivity: do not allow bias, conflict of interest, or undue influence from others to prevail over professional or business judgments;

-Professional behavior: comply with applicable laws and regulations and avoid any actions that discredit the employee or the Company.

An individual's actions are not appropriate if they are illegal, unethical,

contrary to the general understanding of honesty, or partially or fully violate trust.

Such inappropriate actions may be related to any business activity, professional activity, contract or agreement, or may concern employment issues or other activities of the Company.

Employees who violate the provisions of the Program may be subject to disciplinary and administrative penalties, which may result in termination for violations and criminal prosecution. The Company reserves the right to terminate relationships with organizations acting on its behalf if they violate the provisions of this Program

General principles

Employees (or anyone acting on behalf of an employee) may not:

- give, promise to give, or offer payments, gifts, or pay for accommodation, in expectation (or hope) of receiving a commercial advantage. Similarly, no incentive may be offered or promised for already provided commercial advantages;

- offer or accept gifts, or pay for accommodation during any commercial negotiations or tender processes, if such actions could be qualified as intentional or could influence the outcome of negotiations or the tender;

- accept an offer of payment, gift, or accommodation from a third party who offers it in expectation of receiving a commercial advantage or something else as a thank you;

- accept payment for accommodation or a gift that is excessively generous or not appropriate under the circumstances, from a third party;

- give, offer, authorize, promise money, gifts, or anything valuable to public officials, officials, their representatives, or any person who knows that it will be passed to an official and others for the purpose of:

• influencing the enactment of a law or decision by such persons in the context of

• inducing such a person to perform or refrain from performing any action in violation of their legal obligations;

• providing illegal advantages;

• threatening or attacking another employee who refused to participate in bribery, another offense, or reported their suspicions regarding possible violations of the Program provisions;

• making facilitation payments of any kind;

• participating in any activity that may lead to violations of the Program provisions;

• organizing tax evasion by a client, supplier, or another third party in any way.

Employees must:

-declare and report any gifts received for verification and approval in accordance with the provisions of Article 7 of this Program;

-report any expenses for gifts, accommodation, travel, meals, or payments to third parties, in accordance with expense policies, stating the reason for such expenses.

Gifts, travel, accommodation, meals, and entertainment expenses

Appropriate and suitable gifts, payment of bills for catering and hospitality, travel, or entertainment are permissible for employees to provide or receive from third parties only for:

- establishment or maintenance of goodwill;
- support and/or improvement of the company's reputation;
- effective marketing or presentation of the Company's products.

Gifts that cannot be permitted:

- that are inappropriate or excessive;
- that are given or offered to a third party with the intention of obtaining business or advantage, or to obtain business or advantage, or with the intention of an explicit or implied exchange for services or benefits;
- conscious violation of client policies or laws of the country where the gift is given;
- in the form of cash.

Prohibition on giving gifts:

Employees of the Company and third parties acting on its behalf may not give personally, directly or indirectly, any gifts or promotional material valuables, the total value of which exceeds 60 dollars or the equivalent in any currency to one person per calendar year to managers, employees, or representatives of other parties, if such gifts are related to the employer's business.

Promotional materials of insignificant value branded with the Company's logo are not subject to the aforementioned prohibitions and restrictions.

Prohibition on accepting gifts:

Employees of the Company and their family members may not receive gifts, benefits, assistance, or reimbursements if such items could influence their judgment while working for the Company or provoke the possibility of abuses;

To consent to receiving a gift from any person or organization with which the Company has current or potential commercial relationships, the value of the gift exceeds 50 US dollars or the equivalent in any currency, mandatory approval is required.

Any gifts offered or received by an employee from any person or organization with which the Company has current or potential commercial relationships, valued at more than $50 or the equivalent in any currency, must be reported to the security service, which will keep a record of such offers and gifts.

Personal gifts are not subject to the above prohibitions and restrictions unless they are related to the Company's current or potential commercial interest.

Political and charitable donations

- Any donations must be approved by the management of the appropriate level, taking into account the requirements of the Program;
- The Company does not allow its funds, resources, property, or production facilities to be used to support or for any political candidates or political parties;
- Charitable and sponsorship contributions cannot be used as a substitute for bribery or corruption;
- All charitable donations made on behalf of the Company must be approved by the company's management, taking into account the requirements of this Program.

Marketing and sponsorship

All advertising and sponsorship activities must be conducted transparently, ethically, and in full compliance with applicable laws, regulations, any applicable industry codes, international and local recommendations and standards.

All such measures must be accounted for by the Company's brand office.

Confidential Information

Abuse of confidential information may be equated with bribery. Employees are required to comply with **METALLCAST's** policies and procedures regarding the use and processing of confidential information.

General principles for the use and processing of confidential information:

- all employees must consider all information about clients or any other non-public information related to any client as confidential and during their employment, and after its termination, must take appropriate measures to protect such information from unauthorized use and disclosure;
- all employees must handle information created or received by the Company for its commercial purposes and treat it as the exclusive confidential property of the Company, both during their employment and after its termination;
- accordingly, the Company expects all employees to limit the disclosure of confidential information only to those individuals who need to possess such information to perform work tasks and achieve the Company's goals;
- any use, processing, and transmission of confidential information must be carried out in such a way as to avoid its dissemination among individuals who do not have the level of access or the right to possess such information.

Accounting

The company is committed to maintaining accurate and sufficiently detailed accounting records that fairly reflect the transactions and asset management conducted by the company; these records are supported by an adequate system of internal accounting control. All charitable contributions, as well as gifts, payments, or reimbursements for entertainment events, meals, trips, or hospitality provided by the company, must be recorded in the accounts.

All records related to operations associated with this Program will be kept for no less than 5 years. Employees responsible for accounting in the relevant departments of the company must not agree to the falsification of invoices or information regarding payments and/or reimbursements that are unusual, improperly documented, or appear to be inconsistent with the rules and principles of this Program. In addition, responsible employees must ensure that the accounting records are maintained properly, in accordance with applicable regulations, and that any transactions occur only after obtaining the necessary approvals.

Third Parties

METALLCAST and its employees must carefully analyze the existence of risks that a third party, with which there are (or will be in the future) business relationships, may violate relevant anti-corruption laws and regulations. Employees who intend to enter into business relationships with a third party are required to take precautions to reasonably ensure that such third party will act with the same level of integrity as is expected from employees in accordance with this Program.

Employees must consult with the company's security service and obtain confirmation that appropriate checks have been conducted and agreements contain all necessary statements before entering into any agreements with third parties.

When preparing or entering into agreements with third parties, employees must be attentive to signs of potential violations of legislation and the provisions of this Program. Such signs include, but are not limited to, the refusal of the third party to include necessary provisions in the agreement and/or to confirm current and future compliance with applicable laws and the rules of the Program and Policies of **METALLCAST**. The Company's template contractual documents already include sections on mandatory compliance with applicable legislation, international and local sanctions restrictions, and legal norms. In cases where non-template documents are used in the agreement, the legal department is required to supplement such drafts with the appropriate sections if they are absent.

Reporting Violations

General Principles:

- **METALLCAST** encourages openness and will support anyone who in good faith reports violations or expresses concerns in accordance with the rules of this Program and the Company's Policies, even if it turns out that they are mistaken;
- **METALLCAST** strives to ensure that no one suffers from improper treatment or behavior as a result of refusing to participate in bribery and/or corruption offenses, or through good faith reporting of suspicion and/or the fact that actual or potential bribery or other corruption offense has occurred, or may occur in the future;
- A report of a violation is an informing of any suspicion of an actual or possible violation or danger related to the activities of **METALLCAST.** This includes bribery, fraud, corrupt or other criminal activities, judicial errors, health and safety risks, environmental harm, and any violation of legal or professional obligations undertaken by the Company;
- **METALLCAST** hopes that employees feel and will feel in the future the ability to openly report violations.

<u>**METALLCAST will make every effort to keep the whistleblower's identity confidential.**</u>

- no employee has the right to threaten or retaliate against whistleblowers in any case and will be subject to disciplinary action or, depending on the consequences, the prosecution may be referred to the appropriate state authorities. At the same time, providing knowingly false information by the applicant entails disciplinary or administrative liability.

Compliance with antitrust legislation

METALLCAST's policy is to fully and strictly comply with the antitrust legislation of Ukraine and any other jurisdiction in which it conducts business, as well as other relevant international antitrust laws and regulations.

This policy is based on a strong respect for and belief in antitrust legislation, and the recognition of the potentially serious harmful consequences of violating antitrust laws. We understand that the primary purpose of antitrust legislation is to preserve and promote competition, and this law is based on the assumption that private enterprise and free competition are the most effective means of allocating resources, producing goods at the lowest possible price, and ensuring the production of high-quality products.

Our goal is to conduct ourselves in a manner that avoids any possibility of antitrust influence.

Full compliance with antitrust legislation is a mandatory requirement for all employees of the Company. In order to comply with antitrust legislation, employees should not discuss certain topics at official meetings or during informal contacts with other industry employees. Topics that should be avoided when communicating with competitors include (but are not limited to): our prices and their formation, overall costs, margins, terms of sale and pricing, capacities and production levels, new projects.

The company prohibits employees from:

- setting maximum prices for products or services;
- allocating clients among competitors;
- ignoring individual clients or suppliers;
- organizing collusion to exclude competitors or clients from the market;
- disclosing and distributing research and development, sales, or marketing plans, or any confidential products or production strategies.

In the event that communication or correspondence may provoke an increase in antitrust risks or serve as grounds for investigations regarding violations of antitrust legislation - employees are required to cease such communication or correspondence and, as soon as possible, inform the security service. If necessary, for review and further decision-making, the security service may involve the legal and human resources departments of the Company

Sanctions

International sanctions restrictions

International sanctions restrictions are political and economic decisions that are a part of the diplomatic efforts of countries, multilateral or regional organizations against states or organizations to protect national security interests or to uphold international law, as well as to protect against threats to international peace and security.

International sanctions may include temporary imposition on the subject economic, trade, diplomatic, cultural, or other restrictions, which are lifted when the motivational considerations regarding security no longer apply or if new threats do not arise.

The main international bodies that widely use economic sanctions are:

- UN Security Council;
- OFAC (Office of Foreign Assets Control of the U.S. Treasury);
- EU Council;
- HM Treasury (Her Majesty's Treasury of the United Kingdom);
- SECO (State Secretariat for Economic Affairs of Switzerland);
- Individual states or groups of states.

Sanctions restrictions in Ukraine

Ukraine, as a state and state authorities in Ukraine, has the right to apply sanctions to individuals and legal entities in order to protect national interests, national security, and territorial integrity of Ukraine.

Decisions regarding the application, cancellation, and amendment of sanctions are made by the National Security and Defense Council of Ukraine (NSDC) and are implemented by relevant decrees of the President of Ukraine.

The Cabinet of Ministers of Ukraine is also entitled to impose certain restrictions by adopting relevant resolutions, as is the National Bank of Ukraine.

Compliance with sanctions restrictions

METALLCAST is committed to adhering to all and any current and future, international, Ukrainian, and other local restrictions applied in accordance with local legislation and international legal norms/treaties, including, but not limited to, those against such countries and territories (as well as legal and natural persons associated with these countries): the Russian Federation, the Republic of Belarus, Iran, Cuba, Syria, North Korea, and the temporarily occupied territories of Ukraine.

Training

Training based on this Program is mandatory for both new employees and all other categories of employees or other individuals working for **METALLCAST** or acting on its behalf in all jurisdictions. All employees are required to participate in training regarding the application and use of this Program and other Company policies.

Management

The Company's management is committed to periodically reviewing the compliance and effectiveness of this Program. It will create conditions for assessing the compliance of the Program and will assist in overseeing the mechanisms and control measures.

Relevance

The current version of the Program was adopted as of 19.08.2025.