

## SPEAK UP POLICY

### 1. Scope and purpose

- 1.1. This policy describes the means by which you can report concerns about misconduct relating to any company within the AMMEGA Group (“AMMEGA”) and how such reports are handled.
- 1.2. The policy facilitates reporting of violations of our Code of Conduct, other AMMEGA policies and procedures, or laws, including those relating to:
  - a) fraud;
  - b) accounting irregularities;
  - c) failure to comply with legal obligations;
  - d) hazards to health, safety or the environment;
  - e) improper conduct or unethical behaviour;
  - f) harassment, intimidation or discrimination; or
  - g) attempts to conceal any of the above.
- 1.3. This policy applies to all directors, officers and employees of AMMEGA and to any third parties having a business relationship with us.
- 1.4. The policy builds on, and is in addition to, the AMMEGA Code of Conduct.

### 2. Reports

- 2.1. AMMEGA requires its directors, officers and employees to report suspicions or concerns that the Code of Conduct, other AMMEGA policies and procedures, or laws are not being observed.
- 2.2. AMMEGA always encourages the free exchange of views across all organisation levels. If you wish to raise a concern, please use the normal reporting channels; namely, your direct manager, your HR contact, or the Chief Compliance Officer.
- 2.3. If you are a customer, supplier or other third party, please discuss the issue with your business contact in AMMEGA.
- 2.4. Only if you believe the matter cannot be dealt with through customary reporting procedures, you should use the **SpeakUp**<sup>®</sup> tool to file your report, by internet or phone, in your native language.
- 2.5. SpeakUp is hosted by an independent third party. Reports through SpeakUp<sup>®</sup> can be made anonymously. You can access SpeakUp<sup>®</sup> on the following link:  
<https://ammega.speakup.report/global>
- 2.6. To minimise unclear or false reporting, AMMEGA has decided not to investigate anonymous reports received through channels other than SpeakUp<sup>®</sup>.

### **3. Investigations**

- 3.1. All reports received by the SpeakUp® tool will be made available to the CEO, Chief Compliance Officer and Chief Human Resources Officer. The CEO will evaluate the information received and determine the appropriate course of action.
- 3.2. The CEO will assign responsibility for the next steps to the most appropriate person or organisation. The Compliance function will ensure that all reports to SpeakUp are investigated and documented.
- 3.3. The CEO may decide not to investigate a report if:
  - (i) there is insufficient information for an adequate inquiry and there is no realistic prospect of obtaining further data; or
  - (ii) it is established that the report was made in bad faith.
- 3.4. Where possible, the reporter will receive feedback about the action taken following his / her report, whether any corrective measures or process improvements have been recommended and whether any further steps will be taken.
- 3.5. No details will be released relating to specific individuals and the feedback may be general in nature, considering the necessity to conduct further or related investigations, safeguarding AMMEGA's confidential information and the rights of any third parties.
- 3.6. If you are not satisfied with the follow-up and/ or outcome of your report or if you do not feel protected, you may file a complaint to the CEO or through the SpeakUp® tool.
- 3.7. The Audit & Risk Committee will receive summaries of reports received by conventional means or through SpeakUp®.

### **4. Reporting in bad faith**

AMMEGA takes malicious, reckless or false allegations very seriously. Such behaviour is considered a violation of the Code of Conduct. Disciplinary action will be taken against anyone reporting in bad faith.

### **5. Protecting reporters**

- 5.1. The third-party service provider that hosts SpeakUp® will never disclose voice-files, IP addresses, phone numbers or other personal data to AMMEGA. There are two exceptions when this protection cannot be guaranteed. The service provider may hand-over personal data to governmental authorities, if:
  - (i) it is established that a report has been made in bad faith and this raises issues of public interest; or
  - (ii) the report itself is a criminal offence; e.g., a serious threat.
- 5.2. Details of a report and the reporter shall be disclosed only to those who need the information to investigate, or to decide upon measures to be taken following the conclusion of an investigation.
- 5.3. The identity of anyone contacting AMMEGA pursuant to this policy shall be kept confidential, provided that this does not hinder or frustrate an investigation. For example, the reporter may be required to provide a statement to police, other government agency or external legal counsel in connection with formal proceedings.

- 5.4. Where deemed appropriate or required under applicable law, AMMEGA will advise its external auditors about ongoing and concluded investigations.
- 5.5. If there is a legal obligation to communicate information to government authorities responsible for the prosecution of crimes or otherwise, the CEO will ensure that AMMEGA complies with this obligation.

## **6. Protecting the subject of reports**

- 6.1. AMMEGA will notify a person under investigation of this fact. This person may complain or appeal against the fact that s/he is the subject of a report being investigated.
- 6.2. A person under investigation can contact the CEO, Group Human Resources Officer, or the Chief Compliance Officer to appeal and seek rectification of any matter concerning the report.

## **7. Personal data**

- 7.1. The report of concerns and subsequent investigations of allegations could involve the processing of personal data.
- 7.2. Personal data at AMMEGA is processed in compliance with applicable data protection laws, including the European Union General Data Protection Regulations.
- 7.3. Personal data shall be collected only to the extent required to undertake an investigation in accordance with this policy and shall be disclosed only to persons involved in the investigative and decision-making process, including third party service providers.
- 7.4. Employees and third parties shall have the right to access, rectify or erase their personal data and object to its processing, by contacting the Group Human Resources Officer.

## **8. Non-retaliation**

AMMEGA will not tolerate any form of retaliation directed against anyone who raises a question or reports a concern in good faith.

## **9. Speak up and ask for support**

- 9.1. Speak up if you believe that someone has done, is doing, or may be about to do something that violates AMMEGA's Code of Conduct, other AMMEGA policies and procedures, or laws.
- 9.2. If you are not sure about an action or decision, or if you have any questions, comments or concerns, please contact the Chief Compliance Officer for support.
- 9.3. If you prefer, you can use the **SpeakUp**<sup>®</sup> tool: <https://ammega.speakup.report/global>



**10. Policy review**

This Speak Up policy supersedes all other policies on this matter, is approved by the AMMEGA Group Executive Committee and will be reviewed at least annually to ensure that it is appropriate, adequate and effective.

**July 2024**