

GUIDELINES FOR THE REPORTING AND MANAGEMENT OF REPORTS IN THE NEW WHISTLEBLOWING CHANNEL OF THE ACERINOX GROUP

1) Who can file reports?

- Any person who works in the Acerinox Group companies or is related to them.

2) What can be reported?

- Any breach of the regulations applicable to the Acerinox Group committed in the work or professional environment.

3) How can reports be filed?¹

- Anonymously or by identifying themselves.
- Group websites:

www.acerinox.com
www.northamericanstainless.com
www.columbus.co.za
www.bahrustainless.com
www.vdm-metals.com

- Telephone numbers:

Spain: +34 910477636 pin 4591
United States: +1 2132791015 pin 4591
South Africa: +27 105901101 pin 4591
Malaysia: +60 1800812858 pin 4591
Germany: +49 3099257146 pin 4591

- By post, addressed to: Calle Santiago de Compostela, 100 (28035) Madrid, Spain.

- By email, addressed to:

canaldedenuncias@acerinox.com
whistleblowing@acerinox.com

¹Only for reports subject to Spanish law, the whistleblower may request through these channels a face-to-face meeting to submit their report.

4) What communications will the whistleblower receive in relation to their report?

- Acknowledgement of receipt, by the same means by which the report was filed, within a maximum of 7 days.
- Request for additional information if necessary.
- Information on the processing of the report.

5) Who handles reports?

- The Compliance Director, within the Code of Conduct Monitoring Committee, or the Local Compliance Officers of the Group in NAS, Columbus, Bahru and VDM, who may be assisted by the local whistleblowing committees that exist.

6) What rights do whistleblowers have?

- Protection against retaliation, in accordance with applicable law.
- Confidentiality of their identity and that of any third party named in the report.
- Processing of their personal data in accordance with the applicable data protection regulations.
- Information on the status of the report.

7) What are the rights of the persons against whom the report is made?

- Presumption of innocence.
- Defence.
- Access to the file.
- Confidentiality of their identity.
- Processing of their personal data in accordance with the applicable data protection regulations.

8) What is the time limit for the resolution of the report?

- Three months from receipt of the report, except in cases of particular complexity requiring an extension of the time limit, in which case it may be extended by up to a maximum of a further three months.