Contents

Introduction

The present Metaloumin Sustainability Report has been prepared on a stand-alone basis, focusing exclusively on the company's information and performance. The company operates as a public limited company (SA) and is active in the aluminum production sector, with NACE classification code DJ.27.42 – Aluminium production. Finally, the company is

registered in the General Commercial Registry (GEMI) under number 2192801000, which confirms its institutional status and full compliance with the applicable legal framework.

Greece is the country of main activity and location of the company's significant assets. The production facilities are situated in Acharnes, 20 Saint Fanouriou, postal code 13678, with geographical coordinates 38.075295, 23.756088. The total covered area used by the company is 5,683 m².

Metaloumin operates in key markets in Europe, America, and the Middle East, strengthening its international presence and strategic growth. The company has established stable and long-term partnerships both in Greece and abroad, with approximately 70 key suppliers of raw and auxiliary materials, components, and services, originating from EU countries as well as China and Turkey. The distribution network covers the whole of Greece through partnerships with dealers, while exports are organized in communication with international partners. At the same time, Metaloumin maintains long-term relationships with traders, construction companies, design and architectural firms, and P/V project companies in Greece and abroad, offering high-quality products at competitive prices.

With this report, Metaloumin seeks to transparently present its strategy for sustainable development, its environmental, social, and corporate performance, as well as its commitments to creating long-term value for all stakeholders.

This report has been prepared for Metaloumin in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME), providing transparent disclosure of key data on Environment, Social Responsibility, and Governance (ESG). The Report records the company's actions, performance, and strategies for the period from January 1, 2024, to December 31, 2024.

Financial Data and Energy Investments

Metaloumin systematically invests in energy saving actions, with a total budget of €265,000. These investments strengthen the company's sustainable operation and contribute to reducing its energy footprint.

The company's balance sheet totals €18,901,895.71, reflecting its financial stability and ability to support strategic investments. At the same time, turnover for the same period amounted to €35,460,639.74, confirming its dynamic presence in the market and the competitiveness of its products and services.

At a glance

ENVIRONMENT

3,800 m^3 Total water consumption

4,122.37 MWh Total energy consumption

1,411.24 tn Total emissions (Scope 1 & 2) CO_2 eq

462 tn Total air pollutant emissions

45% 2030 emissions reduction strategy target

100% Use of recycled materials

SOCIETY

20 Female employees

0 Recorded workplace accidents

0 Fatal accidents

100% Percentage of employees covered by collective agreements

Percentage of employees covered by collective agreements

GOVERNANCE

6 Number of board members

0 Incidents of corruption/bribery

0 Number of fines

1 Number of women on the Board of Directors

Sustainable Development Strategy

Vision, Mission, and Values

Metaloumin has shaped its vision, mission, and values with a central focus on integrating sustainable development into all its business operations. Its strategy is based on the Triple Bottom Line principle, as established in international literature, and is linked to the needs of society and the environment. In this context, the company seeks to achieve a systematic balance between economic growth, social welfare, and environmental protection, recognizing that long-term business success requires the simultaneous creation of value for all stakeholders. Through the People – Planet – Profit triptych, Metaloumin reaffirms its commitment to operating responsibly, enhancing transparency, and actively contributing to shaping a sustainable and resilient future. This strategy is aligned with the principles of the VSME framework, which promotes the integration of ESG practices in small and medium-sized enterprises, enhancing transparency, accountability, and value creation for all stakeholders.

Materiality Analysis

The company's Materiality Analysis highlights the issues that have the greatest impact on both its operations and its stakeholders. The Analysis is carried out through literature and industry mapping and scoring of issues in line with SASB and CSRD/ESRS principles. Specifically, waste management, rational use of resources and promotion of the circular economy, energy management and greenhouse gas emissions, as well as water resource management are recognized as material issues. At the same time, the company emphasizes adaptation to climate change, employee training and development, staff health and safety, responsible supply chain management, as well as business ethics and integrity. Finally, transparency and compliance with laws and regulations are fundamental principles that reinforce the company's credibility and sustainable development.

Stakeholders

Metaloumin incorporates a multi-level approach to participation and consultation into its strategy, actively involving shareholders, employees, customers, local communities, and regulatory authorities. Through established communication and accountability structures, all stakeholders are kept informed and their expectations are incorporated into the decision-making process, enhancing the transparency and credibility of corporate governance. Metaloumin has established comprehensive procedures for external communication of its significant environmental and energy aspects. The company applies a methodology that ensures direct communication with stakeholders, such as local government, state agencies, certification bodies, local residents, customers, and suppliers, communicating its environmental policy and the main points of its environmental management programs. At the same time, suggestions or questions are collected and evaluated, with the System Management Officer proposing responses that are approved by the CEO, while objections lead to continuous improvement processes. In addition, the external communication process for energy aspects includes the identification of objectives and messages, the identification and segmentation of stakeholders, the selection of appropriate communication channels (sustainability reports, social media, events), developing content with visual materials and success stories, and monitoring effectiveness through feedback. In this way, Metaloumin enhances transparency, accountability, and active engagement with external stakeholders, ensuring that its environmental and energy initiatives are communicated consistently and credibly.

Sustainable Development Action Plan

The company has established targeted initiatives and actions to plan and implement its sustainable development strategy, strengthening its operational resilience and environmental responsibility. These include a comprehensive waste management plan with an emphasis on the circular economy and recycling, as well as the climate change policy and action plan, which includes clear commitments to reduce its environmental footprint. At the same time, a risk analysis has been carried out for energy aspects, with the implementation of reduction strategies through preventive maintenance, product innovation, and supply chain reinforcement. Finally, the company invests in employee training, raising their energy awareness and promoting the integration of sustainability practices into daily operations.

As part of its climate strategy, the company has taken action to adapt to climate change to address climate-related risks and transitional events. Metaloumin has conducted an extensive analysis to assess the potential negative impacts of climate risks on its financial performance and business activities. These risks are categorized based on time horizon and severity.

In the short term (0–5 years), the frequency of extreme weather events, such as storms and floods, is assessed as a high risk, as it may cause temporary operational disruptions and damage to infrastructure. At the same time, the increase in the cost of compliance with new environmental regulations is assessed as a medium risk, affecting profitability.

In the medium term (5–15 years), changes in the energy market and rising raw material costs are assessed as medium and low risk, respectively, with the potential for their severity to increase in the future.

In the long term (15+ years), sea level rise is assessed as a high risk, as it may require relocation of facilities and significant investment in flood protection measures, while changes in consumer behavior towards more environmentally friendly products are currently assessed as low risk but are an important future issue.

To address these risks, Metaloumin is developing strategies to adapt and minimize impacts by investing in resilience technologies, optimizing the supply chain, and strengthening relationships with suppliers and communities. Furthermore, in line with the Paris Agreement, it fully complies with the relevant requirements and invests in sustainable technologies and emission reduction programs. Its commitment is reinforced through participation in joint initiatives and collaborations that promote the goals of the Paris Agreement.

Climate Risk Management

Metaloumin is committed to carefully assessing climate-related risks and developing adaptation strategies to address them. The methodology applied is based on a comprehensive process that includes identification, assessment, and continuous monitoring of climate risks.

Initially, a comprehensive risk analysis is performed using data analysis tools to identify both physical impacts, such as extreme weather events, and transitional risks arising from changes in legislation and markets. At the same time, the company works with scientific and industrial experts to understand the latest trends and forecasts.

Next, all company assets are recorded and their geographical, operational, and financial sensitivity to climate risks is assessed. Advanced forecasting models are used to estimate potential impacts and assess their resilience. At the same time, the supply chain and its sensitivity to disruptions caused by climate events are examined with the aim of developing resilience strategies, such as supplier diversification and logistics optimization.

The assessment also extends to transitional risks through continuous monitoring of changes in climate-related legislation and policies. The business strategy is adapted to align with new sustainability requirements and market expectations.

Finally, a monitoring system has been established to assess the effectiveness of adaptation strategies, incorporating feedback and new data for continuous improvement. Regular review of climate risks allows Metaloumin to continuously strengthen the resilience of the business to the challenges of climate change, ensuring its sustainability and long-term success.

Targets and KPIs

Metaloumin has set clear and measurable goals as part of its sustainable development strategy, enhancing the transparency and credibility of its performance. Specifically, it aims to reduce energy consumption by 25% by 2025, increase the use of renewable energy sources to 50% by 2030, and improve energy efficiency by 20%. At the same time, it implements continuous employee training and quarterly progress reports, ensuring the monitoring and evaluation of results. Annual net production corresponds to approximately 83% of gross weight, indicating high efficiency of production processes, a factor that reflects the effectiveness of operational actions and commitment to sustainable development goals. In addition, the 260 days of active production demonstrate the stable operation of the unit throughout the year, with limited interruptions due to holidays or scheduled maintenance.

The integration of energy management strategies has proven to be crucial to improving the overall productivity of the organization. Through strict monitoring of energy consumption and the implementation of innovative technologies, a significant increase in process efficiency has been achieved. Recent measures to improve energy efficiency include the introduction of advanced low-energy technologies and the upgrading of existing equipment, leading to a 20% reduction in energy consumption per unit of production, with an immediate reduction in energy costs and an increase in profits. Through the review and optimization of production processes, a 15% increase in efficiency and improved synchronization of processing systems were recorded, reducing production time and increasing the ability to respond to market demands. Training employees in energy efficiency practices strengthened their skills, while incentive programs encouraged energy-efficient practices and micro-actions. The adoption of automation and smart energy management systems has created a hub of innovation within the organization that enhances productivity. Through these technologies, energy resource management has become more accurate and predictable. The reduction in production costs due to energy efficiency has led to significant economic benefits, while investments in these practices have offered a strong return on capital, strengthening the company's market position and enhancing the sustainability of the organization.

Corporate Governance and Allocation of Responsibilities

Metaloumin's corporate governance is based on a six-member Board of Directors, elected by the General Meeting, with a ratio of one female and five male members. The organizational structure is further strengthened through the ESG Committee, the Operational Management Team and collaborations with external bodies, ensuring transparency and multi-level accountability. At the same time, specialized roles have been defined, such as Chief Climate Strategy Officer, Climate Policy Manager, and Climate Action Planner, have been established to contribute to the comprehensive implementation of the climate change strategy, enhancing the effectiveness and scientific documentation of corporate initiatives.

Progress Monitoring and Reporting

Metaloumin implements comprehensive monitoring and reporting systems that enable reliable assessment of progress towards its energy and environmental goals. These mechanisms ensure the systematic recording and analysis of performance, enhancing transparency and accountability. At the same time, the results of the training seminars show high participation, with more than 85% of employees participating and a significant increase in knowledge of 45%, confirming the effectiveness of training activities and the integration of a culture of sustainability into the workforce.

Continuous Improvement and Innovation

Metaloumin systematically invests in new technologies for monitoring and integrating ESG data, enhancing the ability to make evidence-based decisions and promoting the development of sustainable solutions. Through this approach, the company ensures the reliability of the information it uses, while strengthening its strategy with tools that enable timely adaptation to new requirements. The strategy is regularly updated, taking into account developments in the regulatory and social context, so that it remains aligned with international trends and stakeholder expectations.

Thematic Area	Description	Relevant SDGs
Waste Management	Circular economy, recycling, Identification of direct/indirect impacts	
Climate Change	Actions and targets for reducing footprint, Specialized roles for climate strategy	
Energy Management	Preventive maintenance, product innovation, supply chain, 25% reduction in consumption, 50% renewable energy, 20% efficiency	
Productivity	Efficiency of production processes, energy efficiency, automation, cost reduction, economic benefits	
Employee Training and Development	Employee training on energy and climate change, 85% participation, +45% knowledge	
Corporate Governance	Gender balance (1 woman, 5 men), ESG Committee, partnerships with organizations, transparency	

Environment

6 CLEAN WATER AND SANITATION

7 AFFORDABLE AND CLEAN ENERGY

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

15 LIFE ON LAND

The Company's Environmental Performance

3,800 m³

Total water consumption within the organization

4,122.37 MWh

Energy consumption within the organization

1,411.24 tn

Total emissions (Scope 1 & 2) $CO_{2\ eq}$

45%

Strategic emission reduction target (2030)

462 tn

Air pollutant emissions from the organization

100 %

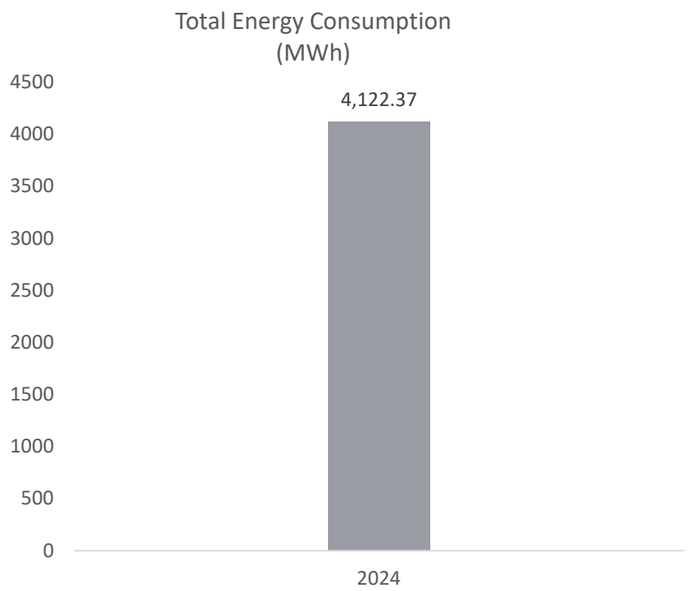
Use of recycled materials

Energy Management and Energy Efficiency

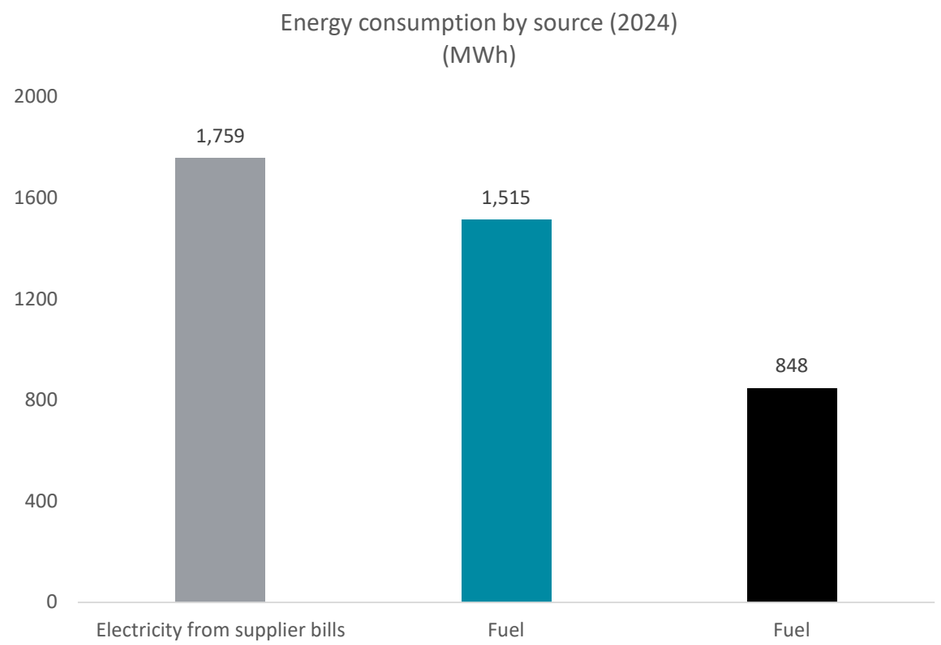
Metaloumin has developed a comprehensive energy strategy that focuses on reducing energy consumption, increasing the use of renewable energy sources, and complying with relevant legislative requirements. This strategy is a key pillar of its environmental policy and is integrated into all the organisation's operations.

In line with the energy targets and objectives set by Metaloumin, it is committed to reducing energy consumption by 25–30% over the next five years by utilizing innovative practices and technologies that enhance efficiency through investments in solar and wind technology. At the same time, it has set a target of increasing the use of renewable energy sources to 50% of the organization's energy mix by 2030, while investing in improving energy efficiency across all facilities by 20% by implementing modern energy management practices and upgrading equipment. Compliance with legislative and regulatory requirements is also a priority, while investment in new technologies and the enhancement of employee training and awareness ensure the long-term sustainability of the energy policy.

The total energy consumption related to Metaloumin's activities for the year 2024 amounts to 4,122.37 MWh, while annual energy savings amount to 400 energy units. Of this consumption, only 3% comes from renewable sources, highlighting the need to further strengthen the energy mix with sustainable solutions. This measurement is a key indicator for assessing the company's energy efficiency and environmental performance, as it is directly linked to the goals of reducing consumption and improving sustainability.



At the same time, the company discloses its analysis of total energy consumption by source, which enhances transparency and allows progress towards strategic goals to be monitored. Specifically, electricity consumption from the provider's bills amounted to 1,759 MWh, while fuel consumption was recorded in two categories: 1,515 MWh and 848 MWh, respectively. This detailed recording allows for the evaluation of each source's contribution to the overall energy mix and supports informed decisions on future energy strategy.



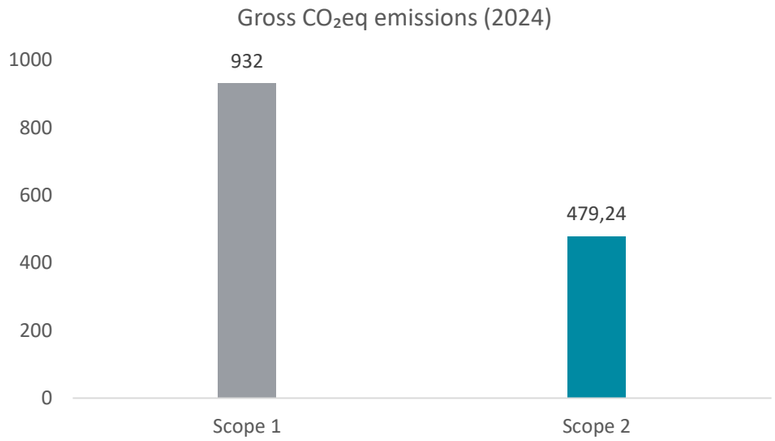
Consumption data analysis is a critical tool for monitoring progress towards sustainability goals, as it allows for the identification of opportunities for improvement and the enhancement of efficiency at all levels of operation. Through this process, Metaloumin reinforces its commitment to responsible energy management and actively contributes to reducing its environmental footprint.

Annual net production corresponds to approximately 83% of gross weight, highlighting the high efficiency of production processes. This indicator is directly linked to energy efficiency, as it allows the relationship between production performance and energy consumption to be assessed. Systematic monitoring of net production is a critical tool for assessing the effectiveness of energy strategies and contributes to continuous improvement, ensuring that the company's operations remain sustainable and competitive.

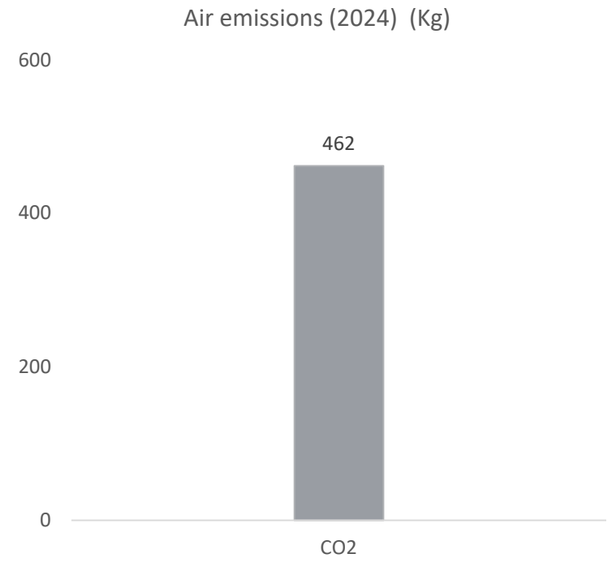
Carbon Emissions & Climate Change

The company systematically monitors and reports its carbon footprint, incorporating the principles of the GHG Protocol and best international practices. Emissions management is central to the sustainability strategy, with the aim of reducing environmental impact and enhancing resilience to climate change.

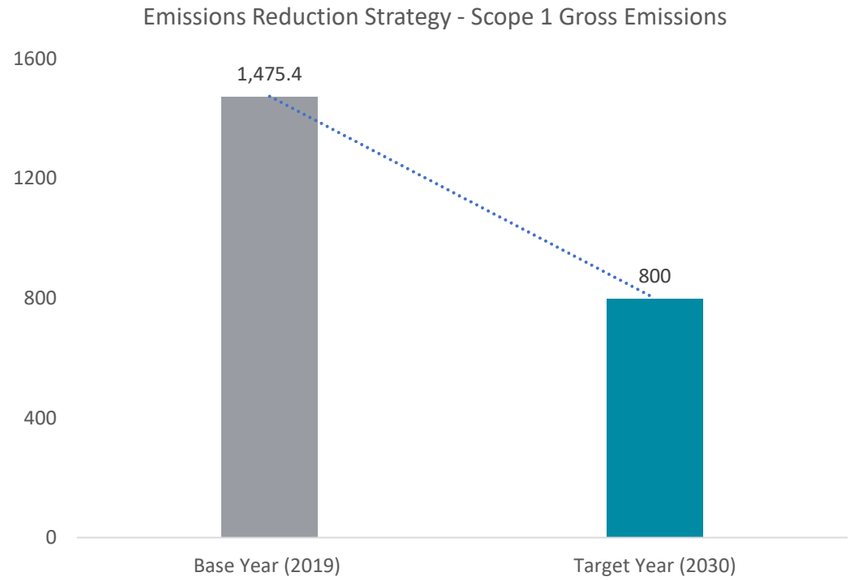
For the year 2024, total carbon dioxide emissions (CO_2eq) amounted to 1,411.24 tn CO_2eq. The company is proceeding with a detailed recording of greenhouse gas emissions, separating Scope 1 and Scope 2 emissions, as defined by the GHG Protocol. For the reference year 2024, gross greenhouse gas emissions in Scope 1 amounted to 932 tons CO_2eq. while Scope 2 emissions recorded 479.24 tons CO_2eq. This approach allows for the accurate recording of direct emissions from owned or controlled sources, as well as indirect emissions resulting from the production of purchased energy, enhancing transparency and the ability to monitor progress towards emission reduction targets.



In addition to CO_2eq emissions, the company monitors and reports emissions to air, water, and land. For the reference year 2024, carbon dioxide emissions into the air were recorded at 462 kg, which enhances transparency and compliance with national and international regulatory requirements. This systematic recording is an integral part of the Environmental Management System and contributes to the continuous improvement of environmental performance, allowing for the evaluation of results and the adjustment of strategies based on documented data.



The company's emissions reduction strategy includes clear targets for Scope 1, Scope 2 and, where relevant, Scope 3. The base year is set at 2019, with gross greenhouse gas emissions in Scope 1 amounting to 1,475.4 tons of CO_2eq. The target for 2030 is to reduce emissions to 800 tons of CO_2eq, which corresponds to a percentage reduction of approximately 45.8% compared to the base year.



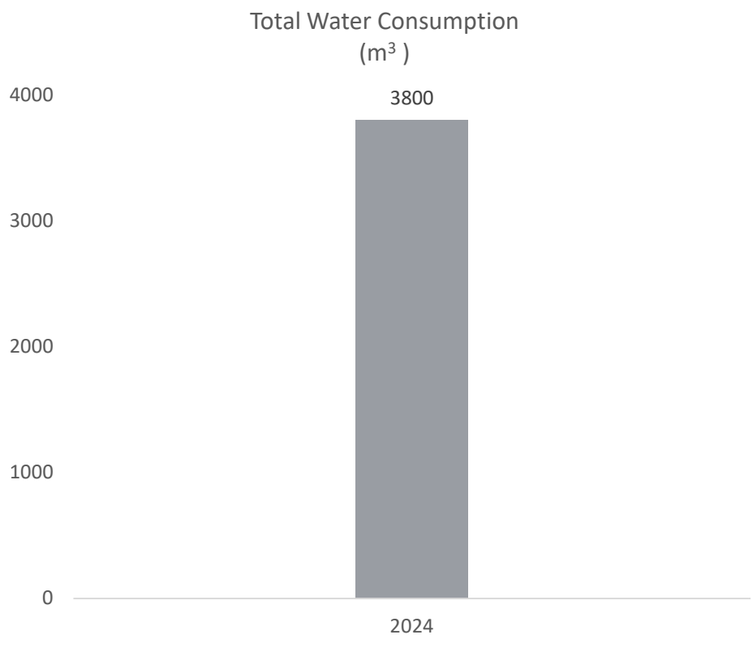
These targets are set in absolute terms, with clearly defined base years and target years, to ensure measurability and reliable assessment of progress. The commitment to reduce emissions is part of a broader sustainability strategy and the transition to a low-emission economy, strengthening the company's resilience to climate challenges and compliance requirements.

Finally, the company has identified several climate risks and transition events, such as the increase in the frequency of extreme weather events, rising temperatures, and pressure on natural resources. At the same time, legislative changes and shifts in consumer preferences that affect demand and compliance requirements are considered. To address these challenges, the company is investing in resilient infrastructure, enhancing energy efficiency, and developing products and services that respond to new market conditions.

Water Resource Management

Metaloumin recognizes the importance of responsible water resource management, especially in areas with increased water stress. Monitoring water extraction and consumption is a key element of the company's environmental strategy, as it is directly linked to the sustainability of operations and the protection of natural resources.

Total water consumption is calculated and clearly reported. For the year 2024, the company reported consumption of 3,800 m³, a figure derived from the difference between water pumping and water discharge in production processes.



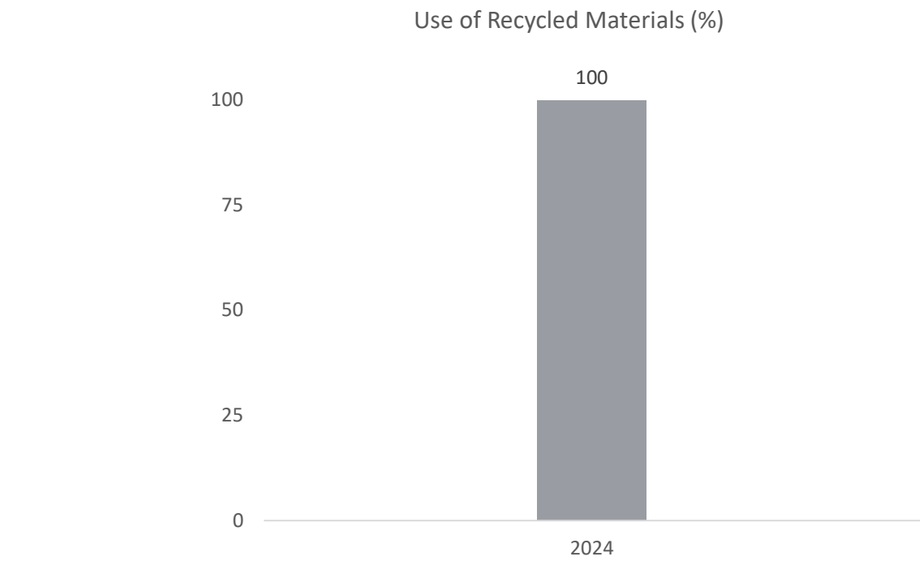
This approach is part of Metaloumin's overall sustainable development strategy, which emphasizes reducing natural resource consumption, enhancing efficiency, and protecting ecosystems affected by its activities.

Waste Management and Circular Economy

Metaloumin implements a comprehensive waste management strategy based on the principles of the circular economy, with the aim of reducing environmental impact and enhancing resource efficiency. This approach includes prevention, reuse, and recycling of materials, as well as the integration of innovative practices into the production process.

The environmental impacts associated with waste generation are classified as direct and indirect, depending on the company's responsibility for their management. Impacts that are considered significant and direct are included in the Environmental Management System, ensuring that they are addressed with priority and methodically. In this way, Metaloumin ensures effective management of critical environmental issues, enhancing compliance and accountability in its operations.

The use of recyclable materials is a key element of its strategy. By 2024, the company recorded a 100% rate of recycled material use in its products and services, demonstrating its commitment to reducing dependence on virgin raw materials and enhancing the circular flow of materials.



Metaloumin is committed to integrating circular economy principles into its strategy and activities, with the aim of improving sustainability, reducing environmental impact, and promoting resource efficiency. This approach covers product redesign, the adoption of circular practices, the use of innovative technologies, employee training and awareness, and continuous process improvement.

As part of its sustainability planning, the company adopts practices that enable the reuse and recycling of products, incorporating recyclable materials and ensuring their long life. At the same time, processes are implemented that reduce waste during production, enhancing efficiency and limiting environmental impact.

The adoption of circular practices includes the implementation of waste management systems that minimize waste and maximize recycling. Production by-products are recycled and the use of recycled raw materials is promoted. In addition, opportunities for reusing materials are explored through partnerships with suppliers and third parties that support circularity practices.

Innovation and technology are key drivers for the implementation of the circular economy. The company invests in the development and use of new technologies, such as automated recycling systems and smart supply chain design, which facilitate the integration of circular practices at all levels of operation.

Employee training and awareness-raising reinforce the circularity culture, creating a working environment that fosters creativity and innovation. At the same time, communication strategies are developed to inform customers and the community, with the aim of broadening support for circular economic initiatives.

Finally, the company implements continuous improvement processes, monitoring performance based on key indicators and reviewing its policies and practices to continuously enhance efficiency and sustainability.

Biodiversity & Natural Environment

Metaloumin recognizes the importance of protecting biodiversity and preserving natural ecosystems in the areas where it operates. The company does not operate in sectors related to fossil fuels (coal, oil, natural gas) or the production of chemical products, as its business activities are not linked to sectors with a high environmental impact and remain focused on other productive sectors. In addition, Metaloumin is committed to assessing the impact of its activities on the natural environment and implementing prevention and mitigation measures to minimize pressure on ecosystems. At the same time, it ensures that its business activities are aligned with the principles of environmental responsibility, enhancing transparency and the company's ability to respond to compliance requirements and stakeholder expectations.

Environmental Performance & Production Flows

Metaloumin implements systematic procedures to ensure quality and sustainability at all stages of production.

The company calibrates the equipment used in the extrusion and electrostatic painting processes, the quality control instruments for painted and unpainted profiles, the dies, the product weighing scales, and the industrial boiler exhaust gas testing instruments. This ensures measurement accuracy and compliance with quality standards. At the same time, it uses 100% sustainable materials in its products and services, which reinforces its commitment to responsible production and minimizing its environmental footprint.

The annual mass flow of relevant material concerns aluminum, with a total quantity of 3,349.633 tons, confirming the central role of this material in the company's industrial activity. The main product groups offered by Metaloumin include aluminum profiles and photovoltaic bases, covering both the needs of the construction industry and the growing renewable energy sector. Through this strategy, the company combines technological innovation with sustainable practices, strengthening its competitiveness in the domestic and international markets.

Environmental Compliance & Licensing

Metaloumin operates in full compliance with applicable environmental permits and regulations, ensuring that all activities are carried out with respect for the environment and legal requirements. Compliance with environmental permits is a fundamental prerequisite for sustainable operation and enhances the company's credibility with investors, authorities, and society.

The company's sustainability strategy incorporates clear commitments to reducing greenhouse gas emissions, sustainable resource management, and promoting the circular economy. At the same time, it includes social responsibility and economic sustainability actions, with the aim of creating long-term value for all stakeholders. This strategy is based on transparency, with regular sustainability reports and active stakeholder involvement in the decision-making process.

In addition, the company has implemented specific practices and policies for the transition to a more sustainable economy. These initiatives include adopting new technologies, strengthening partnerships with organizations that promote sustainability, and developing products and services with a reduced environmental footprint. Through these actions, the company seeks to strengthen its resilience to climate and economic challenges, while actively contributing to the transition to a more responsible and sustainable business model.

Social

4 QUALITY EDUCATION

5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

10 REDUCED INEQUALITIES

The Company's Social Performance

20

Female employees

100

Percentage of employees covered by collective agreements

0

Fatal accidents

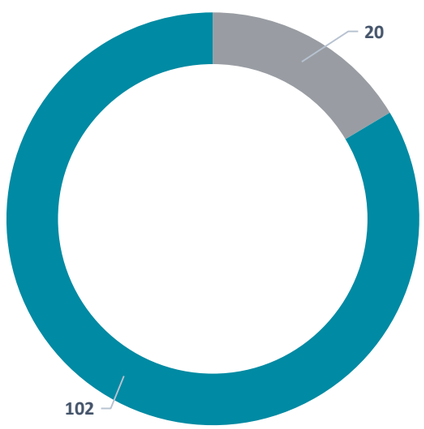
0

Recorded work-related injuries

Human Resources Distribution

Metaloumin prioritizes responsible corporate operation, respect for human rights, employee well-being, and ensuring safe and fair working conditions. During the reporting year, the company employed a total of 122 employees, of whom 20 were women and 102 were men.

Distribution of employees by gender for the year 2024



An important indicator of human resource stability is the type of employment relationship: **121 employees were employed on a permanent contract**, while **1 employee was employed on a temporary contract**. At the same time, the company **did not employ any self-employed** people working exclusively for it, nor did it employ **temporary staff through external providers**, which underlines Metaloumin's choice to rely almost exclusively on stable, directly employed staff.

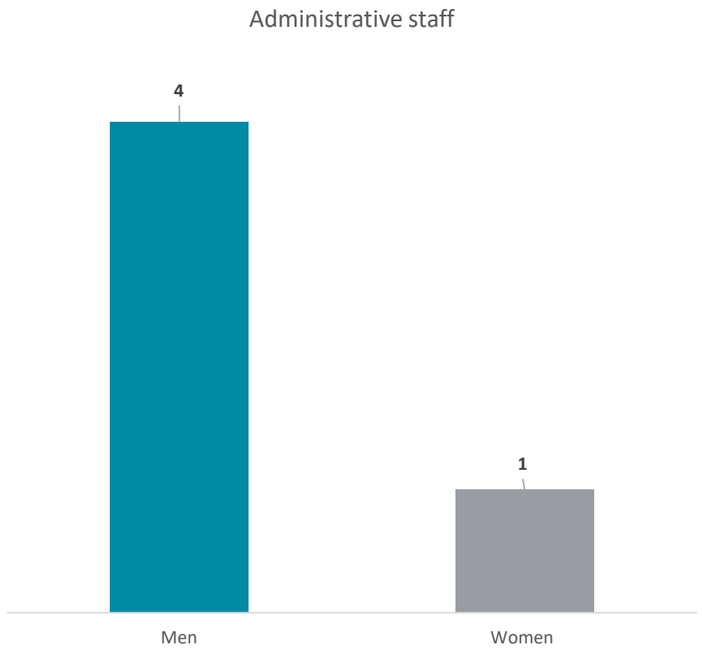
Employee turnover remained at manageable levels, with 12 departures out of a total of 103 employees at the beginning of the period. 100% of employees (122 people) are covered by collective labor agreements, reinforcing the framework of transparency and protection of labor rights.

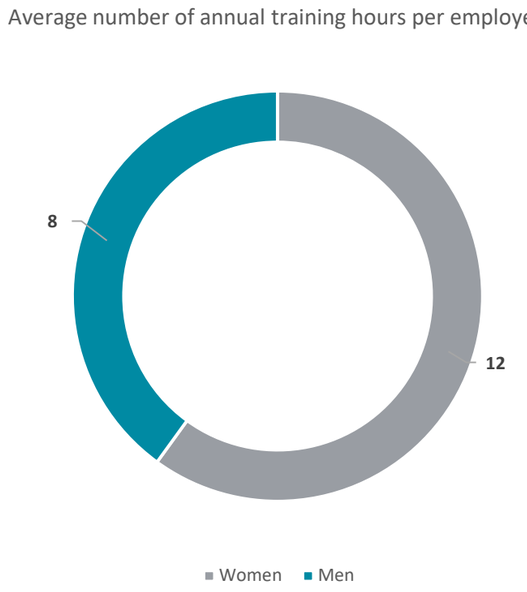
Employee turnover during the reporting year	
Number of employees who left during the reporting period	12
Number of employees at the beginning of the reporting period	103

Metaloumin consistently ensures that all employees receive remuneration equal to or higher than the applicable minimum wage, thereby contributing to the maintenance of decent working conditions. The average gross hourly wage was €8.46 for men and €9.87 for women, reflecting the company's internal commitment to avoiding wage discrimination. The difference in average pay between women and men was recorded at -0.166667%, which is due to the smaller number of women and the differentiation of job positions, with no evidence of inequality. All employees are covered by collective labor agreements, thus strengthening the protection of their labor rights.

Average gross hourly wage of employees (amount in euros)	
	
8.46	**9.87**

At management level, four men and one woman held management positions, a ratio of 0.25, which is something the company aims to improve in the future. The company recognizes the need to strengthen the presence of women in positions of responsibility and intends to reinforce relevant initiatives in the coming years.





Employee Training and Development

Continuous training is a key component of the corporate culture. During the reporting year, women received an average of 12 hours of training, while men received 8 hours. Targeted training helps to strengthen employees' skills, maintain high technical competence, and promote professional development.

Metaloumin implemented training seminars to enhance employees' knowledge and skills on climate change and energy management. Participation exceeded 85%, demonstrating strong commitment, while a 45% increase in knowledge of sustainability policies and practices was recorded. Employees developed practical skills through workshops, implementing energy-saving measures and micro-actions for sustainable use.

A platform for sharing best practices and manuals for everyday use was created, strengthening collaboration and innovation. The training strengthened the culture of sustainability, linked energy management strategies to climate change actions, and highlighted the need for further training in renewable sources and clean technologies.

The conclusions highlighted the need for further training on specific topics, such as renewable sources and clean energy technology, as well as more practical workshops. This report provides a clear picture of the program's success and supports the ongoing training and review of the organization's strategies.

Employee Health and Safety

Protecting the health and safety of employees, external partners, and visitors is a strategic priority for the company. Metaloumin implements comprehensive safety practices that are integrated into the company's daily operations. During the reporting year, there were no workplace accidents (ES or deaths due to accidents or occupational diseases. This performance confirms the effectiveness of the company's prevention procedures and the priority it gives to the physical integrity of its employees.

Recorded workplace accidents	
Number of recorded workplace accidents	0
Number of deaths due to workplace accidents and work-related illnesses	0
Percentage of recorded occupational accidents	0

Employee rights

Metaloumin is committed to responsible corporate operations, ensuring the dignity of workers, and respecting human rights throughout its value chain. Although the company does not have a formal code of conduct or grievance mechanism, it covers critical issues such as forced labor, discrimination, and accident prevention. No human rights violations were reported among the workforce.

Disclosure of Verified Human Rights Incidents

Our company is committed to protecting and promoting human rights in all areas of its operations, including the value chain, affected communities, consumers, and end users. As part of this commitment, we continuously evaluate our processes and identify any incidents that affect the rights of these groups.

1. **Workers in the Value Chain**: Over the past few years, there have been no confirmed incidents of violations of workers' rights in our value chain. In addition, we ensure that all our partners follow ethical practices through regular compliance checks and field visits.
2. **Affected Communities:** We have identified instances where affected communities have expressed concerns about the impact of our operations on their environment. These cases are monitored through community engagement programs and regular consultations to ensure that their concerns are addressed.
3. **Consumers and End Users**: There have been no confirmed incidents involving violations of consumer and end user rights. We have robust privacy and data security mechanisms in place to ensure that our users' rights are protected.

To address incidents and strengthen our compliance with human rights standards, we implement:

- ✓ Regular Training: We raise awareness and educate our employees and partners on human rights.
- ✓ Reporting System: We have an open reporting line that allows stakeholders to report any sustainable incidents of violations.
- ✓ Transparent Accountability: We promote transparency and accountability through reporting and consultation with affected communities.

Issues covered by a code of conduct or human rights policy

Governance

Company Performance

1

Number of women on the Board of Directors

5

ISO systems

0

Incidents of corruption/bribery

6

Members of the Board of Directors

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

Governance Structure

Metaloumin's governance structure is designed to ensure effective decision-making, strategic implementation of sustainability, and achievement of ESG objectives. Alignment with corporate governance principles is achieved through transparent and collective processes involving all stakeholders.

Board of Directors
Represents the highest level of control and oversight. Provides strategic direction and monitors ESG initiatives.
Its composition includes experts in sustainability and promotes diversity of backgrounds and experience.

ESG Committee
Established to focus on the development of sustainability policies and action plans.
Systematically monitors progress toward ESG goals and proposes improvements.
Composed of Board members and senior executives.

Operational Management Team
Responsible for the execution of strategic objectives and ensuring that sustainability goals are integrated across all organizational functions, from procurement and production to distribution.

To enhance transparency and effectiveness, the following mechanisms are implemented:

- Cooperation with External Stakeholders: The views of external stakeholders (such as NGOs and climate change experts) are incorporated to ensure alignment with global sustainability standards.
- Communication and Accountability: Structures have been developed to keep stakeholders informed on an ongoing basis. This includes the regular publication of sustainability reports and participation in public consultations.
- Technological Support: Advanced technological tools are used to monitor and integrate ESG data, enhancing data-driven decision-making and the development of sustainable solutions.

Organizational Structure

Metaloumin's organizational structure ensures a clear allocation of responsibilities for staffing positions, enhancing accountability at all hierarchical levels. Metaloumin's Board of Directors is responsible for selecting and staffing the position of Chief Executive Officer.

- Senior Management: The Chief Executive Officer is solely responsible for filling the positions of Directors and Managers of Metaloumin's horizontal activities.
- Middle Management: For the staffing of Department Managers and Managers of activities within Directorates, the initial selection is made by the respective Directors, with final approval being given by the Chief Executive Officer.
- Department Employees: The process begins with the initial selection by the respective Department Managers in collaboration with their Directors, while final approval rests with the CEO.

Metaloumin is committed to filling positions based on meritocratic and objective criteria, ensuring the quality of its human resources. These criteria include formal and substantive qualifications, professional experience, and internal development.

Board of Directors

Metaloumin's Board of Directors is the highest management and supervisory body.

The Board consists of seven (6) members, who have the necessary experience to achieve Metaloumin's strategic objectives. The current composition includes one (1) woman and six (5) men.

The members of the Board of Directors are elected by the General Meeting of Shareholders by an absolute majority of the votes represented.

Current Composition of the Board of Directors	Number
Male members of the Board	5
Female members of the Board	1

Fighting Corruption

Metaloumin is committed to maintaining high standards of ethics and conduct in all its operations, applying zero tolerance policies towards corruption and bribery.

The results for the period confirm the effectiveness of the company's internal controls and compliance policies:

Indicator	Value
Number of court decisions for violations of anti-corruption and anti-bribery legislation	0
Total amount of fines imposed for violations of anti-corruption and anti-bribery legislation	0

Emergencies in Energy Management

Metaloumin has adopted a comprehensive framework for managing emergencies related to energy management. The aim is to ensure staff safety, minimize operational impact, and maintain uninterrupted supply to critical energy systems.

The process follows the crisis management life cycle (Preparation, Response, Recovery, Improvement) and includes the following stages:

1. Preparation and Readiness

Risk Analysis: Systematic identification and assessment of potential risks affecting energy operations (e.g., technical network failures, natural disasters).

- Planning: A detailed Emergency Response Plan is drawn up with clear response scenarios, allocation of necessary resources, and designation of intervention teams.
- Training & Equipment: Regular staff training is conducted on response, evacuation, and first aid procedures. The operational readiness of critical equipment, such as backup power generators and fire protection systems, is ensured.

2. Response and Coordination

- Plan Activation: In the event of an emergency, the relevant Action Plans are immediately activated through direct notification and communication systems.
- Coordination: The designated Emergency Coordinator takes control, directing actions to minimize the impact, restore operations, and, above all, ensure the safety of employees.
- Communication: Local authorities and stakeholders are informed about the situation and the measures taken.

3. Evaluation and Continuous Improvement

- Recording and Assessment: After the incident has been managed, a detailed record of all incidents is made and the effectiveness of the response is assessed.
- Plan Review: The findings of the assessment are used to review and update plans, ensuring the continuous improvement of Metaloumin's preparedness for future crises.

Analysis of Political, Economic, Social, and Technological Factors Affecting the Organization

Metaloumin adopts systematic methodologies to understand the broader environment and evaluate its strategic position, ensuring the achievement of the desired results of the Business Action Plan.

The PEST Analysis (or the expanded PESTLE Analysis) methodology is used to identify the parameters that affect the company's operation and sustainability. This analysis focuses on:

- The Political, Economic, Social, and Technological factors that shape Metaloumin's external environment.

The results of the external environment analysis, combined with the internal environment assessment, are determined and analyzed using the **SWOT Analysis** methodology (Strengths, Weaknesses, Opportunities, and Threats).

- The SWOT analysis allows Metaloumin to formulate a strategy based on the Strengths and Weaknesses of the organization, exploiting the Opportunities and addressing the Threats arising from the external environment.

Risk Analysis for Energy Aspects

Metaloumin adopts systematic methodologies for understanding the external and internal environment, as well as for risk management, with a particular focus on energy aspects.

The Company follows these steps to manage its risks:

1. **External and Internal Environment Analysis**

To achieve the desired results of the Business Action Plan (BAP), Metaloumin analyzes its environment as follows:

2. **Risk Analysis for Energy Aspects**

Risk analysis is a critical part of Metaloumin's energy management strategy, with the aim of improving energy efficiency and reducing impact. The process includes:

3. **Risk Reduction Strategy**

Risk Categories: Operational risks (equipment failures, supply interruptions), product risks (energy efficiency, resource consumption), and external risks (legal/market changes, natural disasters) are identified.

Quantification: The probability of occurrence and potential impact of each risk on energy efficiency is quantified. Forecasting models are used to develop response scenarios.

4. **Reduction Strategy, Monitoring, and Accountability**
   - Mitigation Measures: Strategies such as preventive maintenance (for operational risks), product innovation (incorporating higher energy efficiency), and supply chain strengthening (to reduce vulnerability to external factors).
   - Monitoring: Surveillance systems are installed to monitor risks in real time and implement immediate corrective measures.
   - Accountability: Regular review of the analysis and systematic updating of stakeholders. All incidents are recorded for historical reference and future strategy improvement.

Sustainability-related certifications

Metaloumin's commitment to transitioning to a more sustainable economy and implementing ESG best practices is documented through internationally recognized certifications and management systems.

Metaloumin is certified with ISO 14001: Environmental Management System, which ensures the systematic management of the environmental aspects of its operations. This includes waste reduction, rational resource management, and continuous improvement of its environmental performance.

Policies and Procedures

Organization Energy Policy

Metaloumin's energy policy promotes responsible use, efficient management, and sustainable development of energy resources, with the aim of minimizing environmental impact and enhancing business value. The principles of the policy are designed to guide all aspects of the company's operations and strategies.

The company is committed to continuously improving energy efficiency. Through the application of advanced technologies and energy management practices, it seeks to reduce energy consumption and invests in equipment and infrastructure upgrades. At the same time, it implements monitoring and reporting systems to evaluate energy performance and identify opportunities for improvement.

Metaloumin actively promotes the adoption of renewable energy sources, such as solar and wind, while investing in research and development of new sustainable technologies. It collaborates with suppliers and renewable energy providers, ensuring their integration into its operations.

Compliance with international and national regulatory requirements is a key priority. The energy policy is regularly reviewed to respond to changing requirements and technological developments. At the same time, the company invests in employee training and awareness, offering continuous learning opportunities and fostering a culture of transparency and open communication with all stakeholders.

Periodic Internal Energy Management System Audits

Metaloumin conducts rigorous and regular audits of its Energy Management System (EMS) to ensure compliance, identify opportunities for improvement, and achieve its sustainability goals. Internal audits are an essential tool for enhancing energy efficiency and adapting to international practices.

Inspections are conducted on a quarterly basis, while ad hoc audits are also carried out when significant changes in operations occur or new technologies are introduced. Each inspection includes a comprehensive assessment of energy efficiency, regulatory compliance, and resource conservation, while identifying areas for further improvement.

The process is based on predefined audit criteria, data collection from consumption records and on-site inspections, as well as interviews with staff. After each inspection, a detailed report is issued with findings, recommendations, and an action plan for corrective measures. The reports are shared with management and stakeholders, enhancing transparency and feedback.

The results of the inspections are used to adjust the energy strategy, enhancing sustainability and reducing the environmental footprint. Through this process, Metaloumin ensures that the EMS remains adaptive, effective, and continuously improving.

Internal System Audits

The company implements a documented procedure for planning, executing, and evaluating Internal System Audits, which are carried out within the framework of the Management System. This process identifies potential non-compliances and determines the necessary preventive and corrective actions to ensure continuous improvement and compliance with quality standards.

The main findings of the audits, and particularly those that triggered improvement proposals, are recorded collectively in a recommendation. This recommendation is submitted by the Management Systems Officer during the Management Review, enhancing transparency and effective decision-making.

Work Governance Procedures

The company does not have a formal mechanism for handling complaints from its workforce, which highlights an area for future improvement. The absence of an institutionalized process for recording and addressing complaints underscores the need to develop a system that will enhance transparency, promote trust, and strengthen employee engagement. The adoption of such a mechanism will contribute to improving corporate culture, ensuring fair treatment, and strengthening corporate governance overall.

Alignment Tables

VSMEs			
VSMEs ID		**Description**	**Page(s)**
Basic Module			
General Information	B1	Basis for preparing the sustainability report	2
	B1	List of subsidiaries	2
	B1	Legal form of the company	2, 5
	B1	NACE classification code	2
	B	Balance sheet size	2
	B1	Turnover	2
	B1	Number of employees	12
	B1	Country of main activity & location of significant assets	2
	B1	Geographical location of facilities owned, leased, or managed by the company	2
	B	Certifications or labels related to sustainability	18-19
	B	Practices, policies, and future initiatives for transitioning to a more sustainable economy	18-19
Environmental Disclosures	B3	Total energy consumption	3, 7
	B3	Estimated greenhouse gas emissions	3, 8-9
	B4	Emissions of pollutants into the air, water, and soil	6, 8
	B5	Installations in or near a biodiversity-sensitive area	10
	B5	Total land area used	2
	B6	Total water withdrawal	-
	B6	Total water abstraction in areas with high water stress	-
	B6	Total water consumption	6, 9
	B6	Total water consumption in areas with high water stress	-
	B7	Application of circular economy principles	9
	B7	Annual waste production	-
	B7	Annual mass flow of relevant material	10
Social Disclosures	B8	Number of employees by type of contract	12
	B8	Number of employees by gender	11-13
	B	Number of employees by country	2, 11-13
	B8	Employee mobility during the reporting year	12
	B9	Recorded occupational accidents	13
	B10	Employees receive remuneration equal to or greater than the existing minimum wage	12
	B10	Employee remuneration	12
	B10	Number of employees covered by collective bargaining agreements	12
	B10	Average number of annual training hours per employee, broken down by gender	13
Governance Disclosures	B11	Number of convictions for violations of anti-corruption and bribery laws	15, 17
	B11	Total amount of fines imposed for violations of anti-corruption and bribery legislation	17
Comprehensive Module			
General Information	C1	Description of significant groups of products and/or services offered	9-10
	C	Description of important markets in which the company operates	2, 10
	C	Description of main business relationships	2, 4
	C1	Description of key elements of the company's strategy that relate to or influence sustainability issues	4-5
	C	Description of practices, policies, and future initiatives for transitioning to a more sustainable economy	19
Environmental Disclosures	C3	Greenhouse gas (GHG) emission reduction targets	8
	C4	Description of climate-related risks and climate-related transition events	4
	C	Methodology for assessing the exposure and sensitivity of the company's assets, activities, and value chain to climate-related risks and transition events	4
	C	Time horizons of any climate-related risks and transition events	4, 9
	C	Climate change adaptation actions for any climate-related risks and transition events	4, 9
	C4	Adverse effects of climate risk affecting the financial performance or business activities of the company	4
Social Disclosures	C5	Employees at management level	12
	C5	Number of self-employed and temporary workers employed in the company's activities	12
	C6	Code of conduct or human rights policy	14
	C6	Issues covered by the code of conduct or human rights policy	14
	C6	Complaints handling mechanism	19

	C7	Disclosure of whether the company has verified incidents in its own workforce related to specific issues.	3, 14
	C7	Disclosure on whether the enterprise is aware of any confirmed incidents involving employees in the value chain, affected communities, consumers, and end users.	14
Governance Disclosures	C8	Revenue from certain sectors	-
	C	Disclosure of whether the enterprise is exempt from any EU benchmarks aligned with the Paris Agreement	4
	C9	Number of male members of the company's governance body	16
	C9	Number of female members of the company's governing body	16