

**ALTERNUS ENERGY
GROUP PLC AND
SUBSIDIARIES**

Whistleblowing Policy

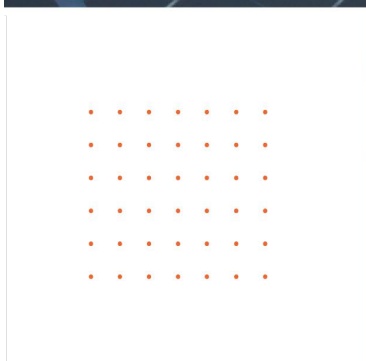
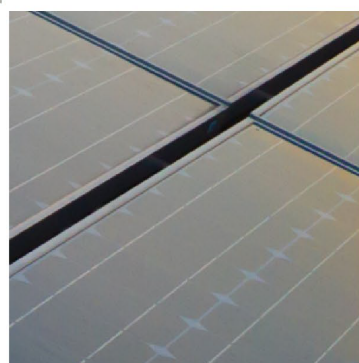
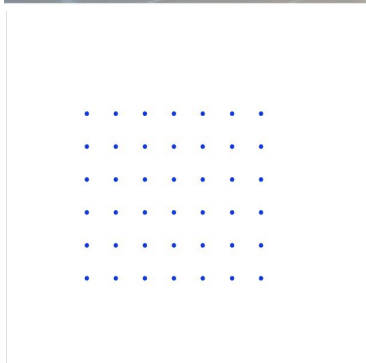




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Introduction

This Whistleblowing Policy is designed to promote a culture of integrity, trust, transparency, and respect within the Alternus Energy Group Plc and its subsidiaries (“Alternus”). We are committed to maintaining the highest level of ethical standards within all of our business practices. As part of our Code of Conduct for Business and Ethics (“Code of Conduct”) we encourage team members, contractors, suppliers and other stakeholders within the supply chain to report any concerns or suspected violations of our Code of Conduct or any other company policies. This policy aims to provide safe and confidential avenues for reporting such concerns without fear of retaliation.

Purpose of this Whistleblowing Policy

The purpose of this policy is to encourage the reporting of any observed or suspected breaches or violations of our Code of Conduct or any other company policies. We will ensure that concerns are addressed appropriately, maintaining the integrity of our business operations. We will at all times protect the identity and confidentiality of any whistleblower and prohibit retaliation against any individual who reports a concern in good faith.

Policy Scope and Types of Concerns

A whistleblower is a person or entity which makes a complaint relating to a protected disclosure. A protected disclosure is a communication made in good faith that discloses a potential violation of the Code of Conduct or other company policies namely:

- Financial misconduct, including accounting fraud, bribery and corruption
- Violations of relevant and applicable laws and regulations
- Violations of international standards and guidelines, including but not limited to, the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises
- Labour and human rights violations
- Discrimination, bullying, harassment, or other forms of misconduct
- Health and safety violations
- Environmental violations

This policy applies to all stakeholders associated with any company within Alternus, including team members, contractors, suppliers and any other individuals engaged in business with our organisation.

Reporting Mechanism

General business-related concerns regarding a violation or breach of the Code of Conduct or any other company policies can be reported directly to the reporting line that you might have within our organisation i.e. your manager or other management level employees

Should a person feel uncomfortable making an internal disclosure or complaint, they should



utilise the whistleblower policy mechanism to anonymously report a violation by getting in contact with the Audit Committee Chair or the Chief Legal Officer at:

Role: Audit Committee Chair

Name: John McQuillan

Address: Alternus Energy Group Plc, Suite 9/10, Plaza 212, Blanchardstown Corporate Park 2, D15 R504

Email: jmq@alternusenergy.com

Role: Chief Legal Officer

Name: Taliesin Durant

Address: Alternus Energy Group Plc, Suite 9/10, Plaza 212, Blanchardstown Corporate Park 2, D15 R504

Email: td@alternusenergy.com

By fostering a culture of transparency and accountability, we aim to uphold the principles outlined in our Code of Conduct and maintain the trust of all of our stakeholders.

Reporting Guidelines

When reporting a concern, the whistleblower should provide as much detail as possible, including the nature of the concern, any individual involved, date, time and any relevant supporting documentation that might be available.

Anonymous reports will be accepted, but individuals are encouraged to provide their contact information, allowing for further clarification if needed.

Malicious reporting will not be tolerated and may lead to further investigation.

Responsibilities

It is the responsibility of all directors and employees to comply with the organisations Code of Conduct and to report any suspected violations of our policies.

Confidentiality and Non-Retaliation

We will treat all reports with utmost confidentiality, to the extent permitted by law.

Whistleblowers will be protected from any form of retaliation, harassment, or adverse employment actions in connection with their good-faith reporting.

Any acts of retaliation against whistleblowers will be subject to severe disciplinary actions, up to and including termination of employment or contractual relationships.



Investigation and Follow-up

All reports will be promptly and thoroughly investigated by the appropriate department or team member within our organisation. It is the responsibility of the Audit Committee Chair or Chief Legal Officer to maintain a record of all protected disclosure complaints tracking their receipt, investigation and resolution.

Whistleblowers will be informed about the progress and outcome of the investigation, to the extent permitted by law and without compromising confidentiality or privacy rights of individuals involved.

No Waiver

Reporting concerns under this Whistleblowing Policy does not supersede or replace any other rights, remedies, or reporting procedures available under law or any other policies of Alternus.

Policy Review

This policy will be reviewed periodically to ensure its effectiveness and compliance with relevant laws and regulations.