

Minutes of the Extraordinary General Meeting of 10 July 2025

On Thursday 10 July 2025, ALEBA held its Extraordinary General Meeting on its premises. The purpose of the meeting was to conclude the business opened at the Annual General Meeting and the Extraordinary General Meeting both held on 3 June 2025.

Alain Martin joins the Board of Directors, and his possible election to the Executive Committee will be voted on at the next Board of Directors.

Please find below the minutes of the Extraordinary General Meeting held on Thursday 10 July 2025:

1. Welcome and President's message
2. Approval of the minutes of the previous General Meeting
 - Christian Hoeltgen of Mutuelle de l'ALEBA points out that the accounts have not been approved in the previous minutes. Roberto Mendolia replies that this is the purpose of this EGM.
 - Daniel Heymann points out that when documents are sent out, attachments are not highlighted. He would like them to be more visible.
 - The minutes are approved.
3. Annual accounts
 - a. Report of the Statutory Auditors
 - ALEBA has received the official auditor's report on the 2024 accounts, which was received after the last meeting on 3 June 2025.
 - The auditor validates the accounts for the year 2024, everything being regular and without fraud.
 - b. Approval of the annual accounts for the year ended 31 December 2024
 - Accounts were presented on 3 June 2025.
 - c. Discharge of the Statutory Auditors
 - Discharge is given to the approved audit firm.

4. Discharge of the members of the Board of Directors and the auditors

- Following the presentation of the documents, a vote is requested to grant discharge to the members of the Administrative Committee and to the auditor.
 - Abstention: 0
 - Against: Fernand Fischer, Christian Hoeltgen
 - **In favour: 16**
- The financial statements for the year ended 31 December 2024 are approved.
- Discharge is given to the auditing firm, to the members of the Board of Directors and to the auditor.

5. Appointment of the Statutory Auditors

- Following the problem encountered with the auditor, Katarzyna Rzosinska canvassed 3 auditor quotes in addition to the current auditor in order to choose an auditor and ensure that the problem encountered this year does not recur.
- Katarzyna Rzosinska explains the different quotes and says that changing auditors gives you a different perspective.
- Uschi Koch and Martine Birmann are unhappy with current auditor.
- Daniel Heymann asks about the amount of the quotes and the impact on cash flow. Thierry Roland replies that while we have to be careful, the cash flow ratio is acceptable.
- Fernand Fischer mentions another auditor, 'GSL,' in Esch, from whom it would be advisable to request an estimate.
 - It is suggested that GSL should be contacted in order to proceed with the vote.
 - If their quote is between €6,150 and €9,500, i.e. the quotes from the current auditor and auditor 'Audit' respectively, then GSL will be selected.
 - If GSL's quote is higher than €9,500, auditor 'Audit' will be selected.
- Abstention: 0
- Against: 0

- **In favour: 18**
- Everyone voted against quotes 3 and 4.
- A 1-year commitment is requested, and Thierry Roland asks that an SLA (Service Level Agreement) be drawn up to specify what is expected of them to ensure satisfaction.

- 6. Resignations, dismissals, termination of terms of office, appointment, and/or re-election of Directors
- It is announced that Abdallah Chedid, Yves America, and Delphine Nicolay are stepping down.
- It is proposed that Kerstin Wilbois join the Board of Directors.
 - Abstention: Arlette Largeau
 - Against: 0
 - **In favour: 17**

- 7. Approval of the amended Articles of Association in accordance with the law of 7 June 2023, which will come into force in September 2025
- Roberto Mendolia presents the changes to the new Articles of Association.
- Article 13: deletion of the reference to the trade union bureau.
- Article 26: specify the number of directors per company.
- Thierry Roland points out that the definition of a company or group is missing.
- Stephane Beherlet points out that the entity, company or group, are on Luxembourg territory.
- It is requested that the number of employees be changed from 1 to 500 and above 501.
 - Abstention: 0
 - Against: Martine Birmann, Fernand Fischer.
 - **In favour: 16**
- Article 41: indicate 'members'.

- Article 44: the Supervisory Committee reports to the Executive Committee on a quarterly basis or at the request of the Supervisory Committee or the President.
- Katarzyna Rzosinska explains that the flow of information should not be overly burdensome, while at the same time providing the relevant information.
 - Abstention: 0
 - Against: 0
 - **In favour: 18**
- Article 48: 'General Meeting of Members' replaces 'Board of Directors'.

8. Miscellaneous.

- Mention is made of the rapprochement with other unions in Luxembourg and the impact on ALEBA.
- Uschi Koch shows an article on the negotiations with the Minister.
- Roberto Mendolia reminds the meeting that we must have better national representation by relying on the companies where we are already represented.
- With regard to CLAs, it is mentioned that employer lobbies want to open negotiations even without unions.

Closing of the Extraordinary General Meeting by President Roberto Mendolia.

Those present are invited to join us for a drink.