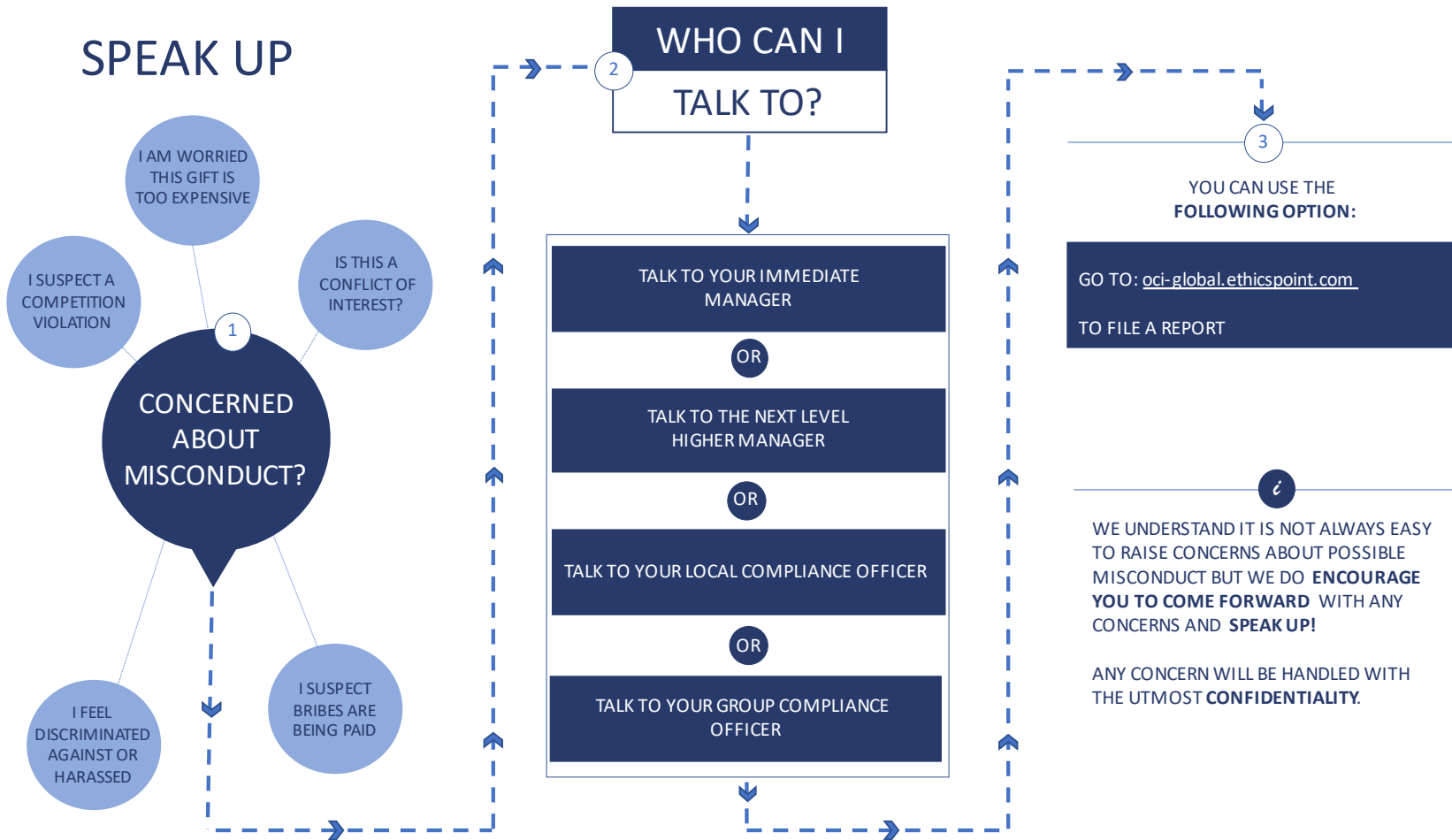


# WHISTLEBLOWER POLICY

# OVERVIEW OF OCI'S WHISTLEBLOWING PROCESS & REPORTING CHANNELS

## SPEAK UP



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# WHISTLEBLOWER POLICY

## 1. INTRODUCTION

OCI<sup>1</sup> strives to conduct all business activities responsibly, efficiently, transparently, and with integrity and respect towards all stakeholders. This commitment is incorporated into our Code of Conduct and Policies (the “Code”), which underlines our commitment to safeguarding our values.

There may be situations in which people do not uphold our standards of business conduct, leading to potential violations of the Code. We encourage anyone witnessing or suspecting those violations to report these concerns to OCI.

This Whistleblower Policy (the “Policy”) describes what people should do if they suspect or observe any behavior from employees, officers and directors of OCI, contract staff and others engaged through an agreement (“Employees”) that is not in line with our Code or constitutes a threat to OCI’s corporate integrity (“Concern”). It describes the channels through which a Concern can be reported as well as the investigation process.

It is not always easy to report a Concern, and people may feel uncomfortable doing so. It is important to note that all reports are taken seriously and treated confidentially. OCI has put guarantees in place to ensure a fair process, which includes the protection from retaliation for reporting concerns which is not tolerated.

## 2. SCOPE

This Policy applies to all (former) Employees, officers, and directors of OCI, contract staff and others engaged through an agreement, interns, job applicants, and any person working under the supervision and direction of contractors, subcontractors, or suppliers of OCI. A person reporting a concern is referred to as “Reporter”.

## 3. WHAT SHOULD BE REPORTED

Reporters are encouraged to report any Concern, meaning any (potential) violation of our Code or threat to OCI’s corporate integrity. Examples of Concerns are issues regarding the following:

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<sup>1</sup> OCI N.V. and its subsidiaries, Joint Ventures and other 50% or more controlled entities.

- Accurate record keeping and reporting, accounting, internal controls or auditing matters
- Bribery or corruption
- Business Partner Code of Conduct
- Confidential information
- Conflicts of interest
- Discrimination
- Fair competition
- Fraud or theft
- Health hazards, products safety & compliance
- Human rights
- Insider trading
- Money laundering
- Privacy and data protection
- Protecting the environment
- Sanctions and export controls
- (Sexual) harassment and bullying

This list is not exhaustive. If you are unsure if a Concern is a violation of the Code or constitutes a threat to OCI's corporate integrity, you should contact your Compliance Officer.

HR grievances which do not fall within the abovementioned categories, such as personal grievances or complaints related to terms of employment, are not in scope of this Policy. These should be raised with the relevant Human Resources department and/or through the HR grievance procedure (if available) and not through the reporting channels listed under 5. below.

This Policy should not be used to report immediate threats to life or property: If you need emergency assistance, contact your local authorities, or call your country's emergency phone number.

#### **4. CONFIDENTIAL ADVICE (ONLY APPLICABLE TO DUTCH OPCO'S)**

1. Reporters can consult a confidential advisor about Concerns, prior to making any report. The confidential advisor is the Local Compliance Officer or another person officially appointed for this role.
2. If requested by the Reporters, the confidential advisor may inform the Local Compliance Officer of an OCI subsidiary ("OpCo") or the Global Compliance Director to investigate the matter. In that case, a report will be submitted.

## 5. HOW TO REPORT A CONCERN – REPORTING CHANNELS

Below are the five channels for reporting concerns:

### 1. The immediate manager

Reporters may report concerns to their immediate manager (in-person, by phone, email or regular mail) promptly upon discovering the Concern.

If the Reporter is uncomfortable or unable to report to their immediate manager, the Reporter may directly report to:

### 2. The next level higher manager

If the Reporter is uncomfortable or unable to report to their next level higher manager, the Reporter may directly report to:

### 3. The Local Compliance Officer

If the Reporter is uncomfortable or unable to report to their Local Compliance Officer, the Reporter may directly report to:

### 4. The Global Compliance Director

If the Reporter is uncomfortable or unable to report to all the above functions, the Reporter may use:

### 5. EthicsPoint

EthicsPoint is the independent, external hotline of OCI which can be reached 24/7, by phone or through an online form available at [oci-global.ethicspoint.com](http://oci-global.ethicspoint.com). Concerns can be submitted via EthicsPoint on an anonymous basis. Do note that a comprehensive assessment of the Concern might be more difficult when a Concern is filed anonymously.

Note that options 4 and 5 are global reporting channels, which means that all these reports are shared with Group Compliance. In the event you wish to report locally, you are invited to use options 1, 2, and 3.

OCI strongly encourages reporting through the abovementioned internal reporting channels, so that the issue can be addressed and remedied effectively internally. Reporters may make a report to certain designated external authorities where permitted by law. Given the potential far-reaching consequences of such external reports, any Reporter contemplating to make an external report is encouraged to engage with the Local Compliance Officer, Confidential Advisor (only for Dutch OpCo's) or with the Global Compliance Director.

## 6. INVESTIGATION PROCEDURE

Depending on the nature, urgency and potential impact of the Concern of the Reporter, the case is handled by the Local Compliance Officer of an OpCo, Group Compliance or other capable Employee. In certain cases, external support may be obtained.

If the Local Compliance Officer or Group Compliance conclude that a Concern falls within the scope of this Policy, a preliminary investigation will be conducted after which a full investigation may be launched. The investigation is aimed at establishing the facts of the matter and determining if the Concern took place and constitutes a violation of the Code or constitutes a threat to OCI's corporate integrity.

When filing a report, the Reporter will be presented with several questions relating to the Concern. This will include questions on what happened, when and where, and who was involved. For OCI to properly respond to or investigate a Concern, the Reporter is requested to disclose all relevant information known to them. If there is any documentary evidence of the Concern available, the Reporter is asked to share that too.

Within three months after sending the confirmation of receipt of the report, OCI will provide the Reporter a process update. The Reporter will also be informed in case the Concern is closed. For privacy reasons, no specifics can be shared with the Reporter concerning actions taken against the person(s) involved.

## **7. PROHIBITION ON RETALIATION**

OCI prohibits any form of retaliation against any Reporter who – in good faith – raises a Concern. OCI makes every effort to protect Reporters as well as persons assisting them against retaliation.

Reporters who believe they have been subject to retaliation for reporting a Concern are encouraged to immediately contact the Global Compliance Director or use any of the other channels mentioned under 5. above. Employees found to have engaged in retaliation may be subject to disciplinary action up to and including termination of employment or contract for services.

## **8. ANONYMOUS REPORTING**

Reporters are encouraged to report non-anonymously but have the option to report Concerns anonymously. If a Reporter chooses the latter, the Concern will be investigated to the best of our ability using the information provided.

## **9. CONFIDENTIALITY**

Concerns, incident reports and the identity of the Reporter will be treated confidentially, which means that information regarding the foregoing may only be shared when required. Only individuals whose involvement is necessary for the

handling or investigation of the Concern and forthcoming actions may have knowledge of the identity of the Reporter. They are required to maintain confidentiality regarding any Concern, investigation and investigation findings/report.

If required by applicable laws, OCI shall disclose incident reports and related information to third parties, including regulatory, governmental, law enforcement or self-regulatory agencies.

## **10. FALSE ALLEGATIONS AND SANCTIONS**

OCI does not tolerate reporting in bad faith, e.g. reporting a matter which the Reporter knows is false. Such accusations can have a significant effect on individual reputations and on OCI's reputation. Reporters that engage in malicious reporting will be subject to the disciplinary action as deemed appropriate.

## **11. INTEGRITY COMMITTEE**

The Integrity Committee handles incidents, including Whistleblower reports, of a severe material nature, as set forth in the Terms of Reference of the Integrity Committee. The Integrity Committee shall report its findings and recommendations, in accordance with the provisions on anonymity and confidentiality, to the Board and if applicable, the CEO(s) of the OpCo('s) and/ or the Staff Director(s) of the Department(s) involved.

## **12. AUDIT COMMITTEE REPORTING**

The Audit Committee shall be immediately notified of material incident reports regarding accounting, internal accounting controls or auditing matters. The Audit Committee shall address all such reports concerning incidents and issues needing immediate attention.

## **13. RECORD RETENTION/DATA PRIVACY**

All information relating to Concerns and incident reports will be retained in accordance with applicable data privacy laws and regulations.



## 14. DOCUMENTATION AND REGULAR REVIEW

<b>Organisation Scope</b>	<b>OCI N.V.</b>
<b>Parent Process</b>	Compliance Program
<b>Document owner</b>	Global Compliance Director
<b>Approved by</b>	Executive Committee
<b>Initial date published/effective</b>	13 May 2013
<b>Document updated as per</b>	30 March 2023
<b>Contact person</b>	Global Compliance Director
<b>Version</b>	2.0

OCI Global Compliance shall periodically evaluate the effectiveness of this Policy, and review and revise it as necessary, including to reflect any changes required by applicable laws. You can direct any suggestions for improvements to this Policy to OCI Compliance at [compliance@oci-global.com](mailto:compliance@oci-global.com).