

SIMBEC-ORION

Global Whistleblowing Policy

Purpose

Simbec-Orion strives to achieve transparency and a high level of business ethics. We are committed to a culture of openness so that individuals feel encouraged and confident to raise any concerns related to suspected misconduct at an early stage. We also recognise the negative impact that malpractice can have and therefore we encourage you to raise genuine concerns or any suspicions you have regarding misconduct.

This Policy is intended to cover concerns made in the public interest. If the matter is of an individual or personal nature or relates to discrimination, victimisation or harassment please refer to our Employee Concerns Policy (if appropriate) or contact the HR team.

Scope

This policy is effective from 01 June 2023 and applies to all employees and workers employed by Simbec-Orion. Other individuals such as contractors, sub-contractors, suppliers and volunteers are also encouraged to follow the process set out in this policy.

Policy

We would encourage you to use the whistleblowing service if you have a genuine concern of a risk of any type of wrongdoing that is covered under this policy. This may be a concern that affects our people, our Company, the society or the environment.

Reported issues include criminal offences, irregularities and violations or other actions in breach of EU or national laws within a work-related context, for example:

- **Corruption and financial irregularities;** for example, bribes, unfair competition, money laundering, fraud, conflict of interest
- **Health and safety violations;** for example, workplace health and safety, product safety, serious discrimination and harassments that are against the law.
- **Environmental violations;** for example, illegal treatment of hazardous waste.
- **Privacy violations;** for example, improper use of personal data.

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A person who blows the whistle does not need to have firm evidence for expressing a suspicion. However, deliberate reporting of false or malicious information is not permitted. Abuse of the whistleblowing service is a serious disciplinary offence.

How to blow the whistle?

You may bring the matter to the attention of your Line Manager. Alternatively, you may report your concern to our anonymous or confidential whistleblowing service through the following reporting channel. <https://report.whistleb.com/en/simbecorion>

Our whistleblowing service offers a possibility to alert the organisation about your concerns in a confidential way.

The whistleblowing channel is administrated by WhistleB, an external service provider. All messages are encrypted. If you prefer to blow the whistle anonymously, WhistleB deletes all meta data, including IP addresses. The person sending the message also remains anonymous in the subsequent dialogue with responsible receivers of the whistleblowing report.

1. Process

Access to messages received through our whistleblowing channel is restricted to appointed individuals within Simbec-Orion with the authority to handle whistleblowing cases. All actions are logged and handling is confidential. When needed, individuals who can add expertise may be included in the investigation process. This would be upon consent from the whistleblower in the case that the identity of the reporting person is disclosed. These individuals can access relevant data and are also bound to confidentiality.

The whistleblowing team consists of/or reports may be disclosed to the HR team.

Upon receiving a whistleblowing report, the whistleblowing team decides whether to accept or decline to investigate the concern raised. If the report is accepted, appropriate measures for investigation will be taken.

The whistleblower will receive an acknowledgment of receipt of the report within 7 days.

INVESTIGATION

All whistleblowing reports are treated seriously and will be investigated in accordance with these Whistleblowing guidelines:

- No one from the whistleblowing team, or anyone taking part in the investigation process, will attempt to identify the whistleblower.
- The whistleblowing team can, when needed, submit follow-up questions via the whistleblowing channel for anonymous communication.

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- A whistleblowing report will not be investigated by anyone who may be involved with or connected to the wrongdoing.
- Whistleblowing messages are handled confidentially by the parties involved.
- Corporate or external expertise may be included in the investigation upon consent from whistleblower.

If you have not raised the concern anonymously, you may be asked to attend a meeting as part of the investigation.

The whistleblowing team may decide not to investigate the reported misconduct if:

- the alleged conduct is not reportable conduct under these Whistleblowing guidelines.
- the whistleblowing report has not been made in good faith or is malicious.
- there is insufficient information to allow for further investigation.
- the subject of the whistleblowing report has already been resolved.

The whistleblowing team will send appropriate feedback to the whistleblower within 3 months upon the date of receiving the report.

WHISTLEBLOWER PROTECTION

Any person who blows the whistle with genuine suspicion or misgiving according to these guidelines will not be subject to any detrimental treatment. It does not matter if the whistleblower is mistaken, provided that they are acting in good faith.

Subject to considerations of the privacy of those against whom allegations have been made, and any other issues of confidentiality, a whistleblower will be kept informed of the outcomes of the investigation into the allegations.

In cases of alleged criminal offences, the non-anonymous whistleblower will be informed that his/her identity may need to be disclosed during judicial proceedings.

PROCESSING OF PERSONAL DATA

This whistleblowing service may collect personal data on the person specified in a report, the person submitting the report (if not sent anonymously) and any third person involved, in order to investigate facts on the declared misdeeds and inappropriate behaviour. This processing is based on statutory obligations and the legitimate interest of Simbec-Orion to prevent reputational risks and to promote an ethical business activity. The provided description and facts under this processing are only reserved to competent and authorised

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persons who handle this information confidentially. You may exercise your rights of access, of rectification and of opposition, as well as of limited processing of your personal data in accordance with the local data protection legislation. These rights are subject to any overriding safeguarding measures required to prevent the destruction of evidence or other obstructions to the processing and investigation of the case. Data is stored within the EU.

DELETION OF DATA

Personal data included in whistleblowing reports and investigation documentation is deleted when the investigation is complete, with the exception of when personal data must be maintained according to other applicable laws. Permanent deletion is carried out 30 days after completion of the investigation. Investigation documentation and whistleblower messages that are archived will be anonymised under GDPR; they will not include personal data through which persons can be directly or indirectly identified.

PERSONAL DATA CONTROLLER:

Simbec-Orion at www.simbecorion.com responsible for the personal data processed within the whistleblowing service.

PERSONAL DATA PROCESSOR:

WhistleB Whistleblowing Centre Ab (World Trade Centre, Klarabergsviadukten 70, SE-107 24 Stockholm) responsible for the whistleblowing application, including processing of encrypted data, such as whistleblowing messages. Neither WhistleB nor any sub-suppliers can decrypt and read messages. As such, neither WhistleB nor its sub-processors have access to readable content.