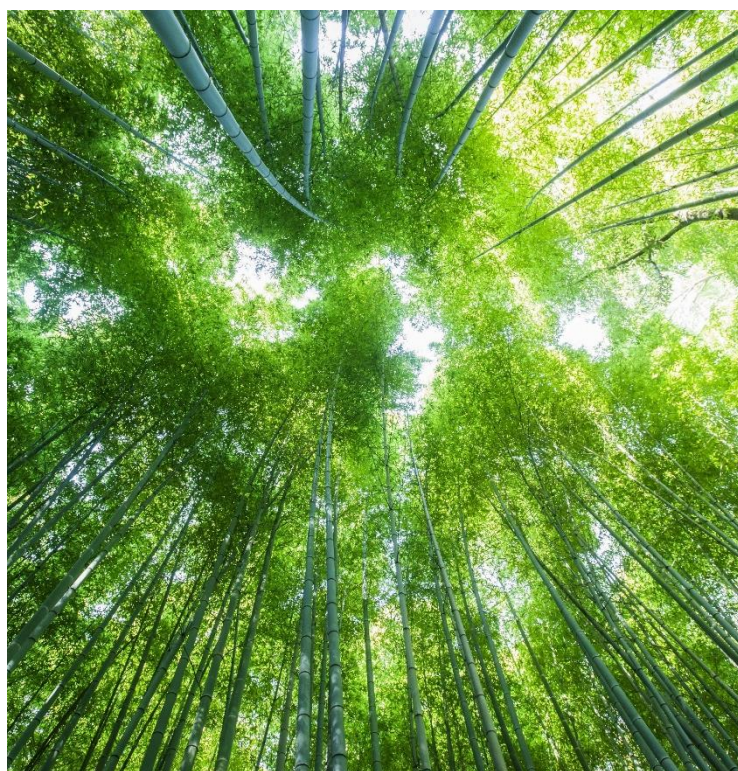


# Internal Whistleblowing Policy



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# Foreword and scope of application

*Iberchem is committed to:*

- **Recognise that workers are valuable ears and eyes:** every information raised by the staff of Iberchem will be thoroughly analysed.
- **Implement the right culture:** Iberchem employees can rely on the open and supportive assistance of their managers or the Compliance function in case they suspect wrongdoing.
- **Respond promptly:** the group is dedicated to providing advice and solution to any employee that raises an issue in a timely manner.



Iberchem promotes a transparent, open and honest dialogue culture among its employees. The following guidelines as well as Iberchem's integrity commitments are described in the Code of Conduct that defines the behaviours expected from the employees of the Group.

This policy applies to all employees working for Iberchem and its subsidiaries, branches and representative offices (hereinafter collectively referred to as "Iberchem").

All individuals working at any levels of Iberchem, including senior managers, officers, directors, employees, consultants, contractors, trainees, homeworkers, part-time and fixed-term workers, casual and agency staff (collectively referred to as "Staff" in this policy) can report suspected wrongdoings.

Everyone at Iberchem is free to address his manager or any other employee regarding any potential breach of the Code of Conduct and integrity malpractices. The collaborators of Iberchem must feel free to discuss any topics with the management and/or with the Compliance function.

In addition, this policy allows you to request advice on a confidential basis or to make a report on a potential breach of the Compliance program without jeopardizing your position in the group.

This policy applies to suspicion of infringement of the Compliance program or malpractices such as:

- Corruption
- Unfair commercial practices
- Conflict of interests
- Sexual and moral harassment
- Practices posing health and safety risks
- Any violation of internal/external regulation

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## How to report a case?

Any practice or behaviour that does not comply with Iberchem's values has to be reported to the adequate person.

The first person to contact is the Compliance Correspondent of your entity. He has the responsibility to communicate the matter with his own hierarchy, respecting the privacy and the identity of the whistleblower, to collectively encounter the best solution to the raised issue.

In case a direct dialogue is not possible, Iberchem employees can send a written report. Employees can send their report to the following address: [compliance@iberchem.es](mailto:compliance@iberchem.es).

The compliance department, in charge of receiving the alert raised by this bias, is responsible for dealing with it, settling a report to communicate and discuss the matter with his own hierarchy.

If a person in charge of reviewing the report is mentioned in the suspected malpractice, he/she is then excluded from the treatment process of the alert raised.

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## What should I declare in my report?

Whenever an Iberchem employee raises an alert to his management, the message he sends should contain precise and relevant information such as:

- **Context, historic and specific reason to raise an alert.**
- **Names, dates, places and any other useful information.**
- **Any documentation which might support the alert raised.**

The employee shall only provide accurate and impartial information regarding the disclosure being made.

The statement given will only be taken into consideration if there are sufficient information and precise details regarding the suspected wrongdoing.

Moreover, only statements provided in good faith are receivable in the frame of this procedure and any employee who will use such tool for slanderous or spiteful denunciation will be subject to sanctions.

## To whom my report is addressed?

If sent in-writing, the report is reviewed by the Compliance Manager, who is in charge of analysing the information contained in the report.

The Compliance Manager can share the information with the top management, ensuring that only the necessary information and data is shared, to protect the identity of the whistleblower and external counsel when necessary.

The Compliance Manager is also in charge of informing the whistleblower of the receipt of his report and the validity of the exposed claim.

The analysis of the alert follows a two-steps model comprising:

- 1) **An initial review** that evaluates the validity of the report, the validity of the exposed facts which allows deciding on whether to open a formal investigation or not. At this stage, the whistleblower can be contacted by the person in charge of reviewing the report in order to gather more information on the case.
- 2) **An investigation:** after the completion of the initial review, and if the alert is receivable, the person in charge will provide legal qualification of the issues at stake and will decide on the further course of action.

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### *Depending on the case, the person in charge of the review of the report can:*

1. Decide on the inadmissibility of the report.
2. Decide to launch complementary investigations.
3. Decide to launch a procedure seeking to mitigate the problematic situation.
4. A formal statement regarding the final decision taken by the Compliance Manager is then sent to the author of the report.

## Does my report remain confidential?

The employee that raises the alert on a potential wrongdoing is requested to identify himself to the person he/she reports to. His/her identity will not be disclosed by Iberchem, unless prior authorization of the whistleblower, to any employee (s) targeted by the report.

Iberchem ensures that all aspects of the report (author, people concerned, described facts, etc.) remain strictly confidential, non disclosed to any person that is not involved in the review and/or resolution of the case, or communicated to any third party without the prior agreement of the whistleblower.

Finally, the identity of the whistleblower would not be disclosed unless requested by the authorities.

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## How is the individual mentioned in an alert approached?

Every employee of Iberchem mentioned in an alert raised by any other collaborator is presumed innocent until the veracity of the allegations is proven.

The person in charge of reviewing the alert informs such individual of the alleged facts and of the various steps of the alert treatment procedure. The employee mentioned in the alert raised cannot, in any case, have access to the identity of the whistleblower.

## Do I face a sanction in the event of an allegation that is proven unfounded?

Staff may not be, in any way, dismissed, sanctioned, discriminated or subject to a detrimental treatment for having reported an issue – if done in compliance with the internal whistleblowing policy and in good faith- even if they turn out to be mistaken.

In case a whistleblower or any Iberchem employee feels to have suffered from such treatment, he/she can contact the Human Resources department.

Staff must not threaten or retaliate against whistleblowers in any way. Anyone involved in such conduct will be subject to disciplinary action.

Nevertheless, the making of false allegations, in bad faith or with a view to personal gain under the whistleblowing procedure may be sanctioned according to the disciplinary procedure of Iberchem.

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## What about the use of my personal data?

Personal data that is processed in a whistleblower report shall be dealt in accordance with Iberchem values regarding data privacy and are kept during the period of the investigation.

After closing the investigation, personal data shall be deleted within a two-months period.

When legal proceedings or disciplinary measures are initiated, the personal data shall be kept until the conclusion of these proceedings.

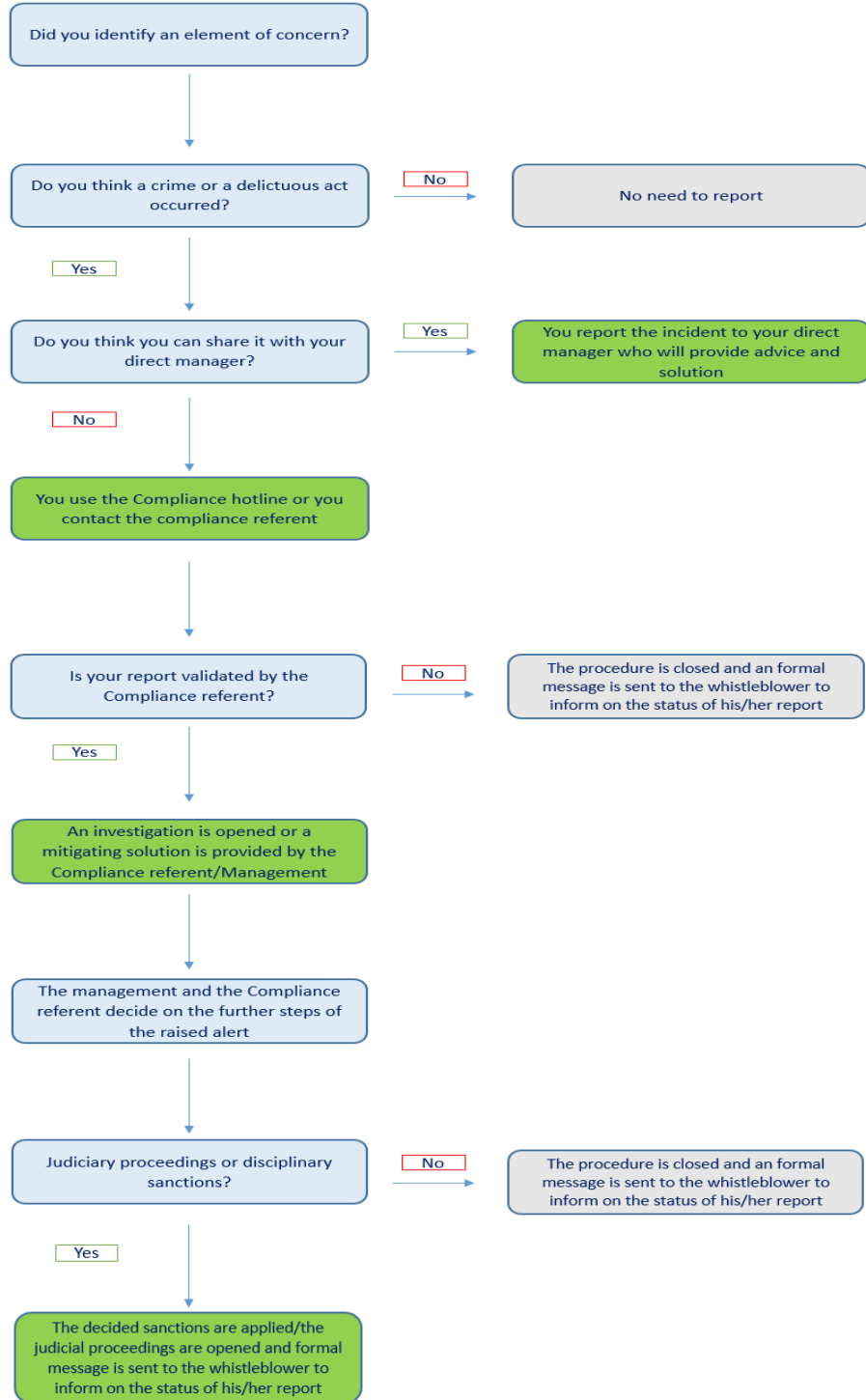


## Iberchem's values on Privacy

When dealing with the protection of the personal data of its employees, notably in the frame of the Ethical alert line, Iberchem is dedicated to the respect of the recommendation of the Agencia Espanola de Proteccion de Datos (AGPD) and to total compliance with the following regulations:

- *Regulation 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data*
- *European Union's directive 95/56/EC on the protection of individuals with regard to the processing of personal data and on the free movement of such data.*
- *Ley Organica 15/1999, de 13 de Diciembre, de Protección de Datos de Carácter Personal.*
- *Real Decreto 1720, 2007 de 21 de Diciembre, por el que se aprueba el reglamento de desarrollo de la Ley Orgánica 15/1999.*
- *Instrucción 1/2006 del 8 de noviembre, de la Agencia Española de Protección de los Datos, sobre el tratamiento de datos personales con fines de vigilancia a través de sistemas de Cámaras o Videocámaras.*

# Synthesis





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