

# **WHISTLEBLOWER POLICY**

**OCIN.V.**

**Adopted by the Board on 13 May 2013.**

**To be placed on website**

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# WHISTLEBLOWER POLICY

## Report a concern or issue

### INTRODUCTION

OCI<sup>1</sup> strives to conduct all business activities responsibly, efficiently, transparently, and with integrity and respect towards all stakeholders. Our values are incorporated into our Code of Conduct and Policies, which underline our commitment to safeguarding our principles.

### PURPOSE

This Whistleblower Policy (the “Policy”) is a means to internally report any unethical or even suspected criminal behavior. At OCI internal reporting of an issue is encouraged in order to maintain an open and positive line of communication in accordance with our Code of Conduct.

Employees on all levels are encouraged to report, in good faith, any suspected misbehavior or malpractice to their immediate or next higher level manager.

It is understood that reporting employees may in certain instances feel unable or uncomfortable reporting any suspected misbehavior to their immediate or next higher-level manager. Accordingly, this Policy provides a means for every reporting employee to anonymously report a concern outside the ordinary reporting channels, via a Reporting Officer (being a designated employee of OCI, such as a Local Compliance Officer, an HSE officer or a HR manager).

All reports are treated with the utmost confidentiality and are promptly investigated without the risk of recourse for the Reporting Employee so long as their report is made in good faith.

### SCOPE

This Policy applies to all employees, officers and directors of OCI, contract staff and other engaged through an agreement (collectively referred to as the “Employees”).

Concerns for which specific procedures have been established or personal grievances of employees are excluded from the scope of this Policy.

### REPORTABLE OFFENCES

Any actual or suspected irregularity, malpractice, breach or misconduct of a general, environmental, operational or financial nature within OCI based on reasonable grounds, including concerns that may be viewed as a breach of our Code of Conduct, internal policies and procedures and/ or local laws, rules and regulations is a reportable incident.

A reportable incident includes, but is not limited to:

- Accounting, internal accounting controls or auditing matters;
- Manipulation, concealment or abuse of confidential information;

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

- Bribery or corruption;
- Deceit;
- Environmental damage;
- Fraud or theft;
- Health hazards;
- Insider trading;
- Market abuse;
- Money laundering;
- (IT) Security;
- Competition and Anti-trust;
- Export Control and Sanctions laws and regulations
- Conflict of interest;
- Discrimination; and
- Sexual harassment.

## **HOW TO REPORT A CONCERN**

A reporting employee may report a concern in the following ways:

1. Reporting to their immediate or the next higher-level manager promptly upon uncovering the concern.

### **Procedure:**

- i. The manager receiving the concern from the reporting employee (the “Recipient Manager”) must record the concern in writing including the date of the report;
  - ii. The reporting employee must review and sign the report, and must be given a copy of the signed report immediately;
  - iii. The Recipient Manager must deliver the signed report to the reporting officer, who is a person that is appointed to manage whistleblower cases confidentially (the “Reporting Officer”);
  - iv. The reporting employee must receive acknowledgement of receipt of the report from the Reporting Officer.
2. If the reporting employee is uncomfortable or unable to report to his or her immediate or the next higher-level manager, the reporting employee may directly report to the Reporting Officer. Individuals may request to have their reports and calls handled on an anonymous basis.

Reporting employees in The Netherlands can also make a report to an external body, The House for Whistleblowers (Huis voor Klokkenuiders).

Upon receipt of the report, the Reporting Officer must, to the extent possible, provide the reporting employee with acknowledgement of receipt of the report.

3. If the reporting employee fears (i) retaliation, (ii) senior management at business unit level or the Reporting Officer is involved in the concern, or (iii) there are other reasons for which

the reporting employee feels unable or uncomfortable to report to the Reporting Officer, the Reporting Employee may contact the Group Compliance Officer directly ([Maud.Devries@oci.nl](mailto:Maud.Devries@oci.nl)).

## **INVESTIGATION PROCEDURE**

If the Reporting Officer or Group Compliance Officer deems a concern legitimate and within the scope of this Policy, a preliminary investigation will be conducted, after which a full investigation may be launched if reasonable cause is found.

If requested, the reporting employee may receive general information on the progress and closing of the investigation and its outcome, unless giving such feedback would be detrimental to the investigation. The Reporting Employee will be informed in a timely manner if no reasonable cause is found to pursue the concern and conduct further investigation.

## **PROHIBITION ON RETALIATION**

OCI will make every effort to protect the reporting employee against retaliation and to keep his/her identity confidential. OCI prohibits retaliation against any individual, based on a reasonable belief that an incident has occurred is ongoing or is likely to occur, makes a report or provides information either internally in accordance with the Policy or externally to any regulatory, governmental, law enforcement or self- regulatory agency.

Employees who believe they have been subject to retaliation for reporting an incident should immediately contact their HR manager or the Group Compliance Officer. Employees found to have engaged in retaliation may be subject to disciplinary action up to and including termination of employment or contract for services.

Only individuals whose involvement is necessary for the handling or investigation of the concern (“Authorized Persons”) will have knowledge of the identity of the reporting employee.

## **ANONYMOUS REPORTING**

OCI encourages reporting employees to provide their identity to the Reporting Officer as a means to facilitate the investigation. All reports are treated with the utmost confidentiality and the reporting employee’s name will only be disclosed to Authorized Persons.

If a reporting employee chooses to report anonymously, his or her identity will not be requested and the reported incident will be investigated as appropriately as possible using the information provided.

## **CONFIDENTIALITY**

Reports of incidents will be treated in a confidential manner, to the extent appropriate. OCI may, if appropriate, disclose incident reports and any facts relating thereto to third parties, including regulatory, governmental, law enforcement or self-regulatory agencies. Individuals are required to maintain confidentiality regarding any report, finding and investigation.

## **FALSE ALLEGATIONS AND SANCTIONS**

OCI does not tolerate false accusations. False accusations can have a significant effect on individual reputations and on OCI’s reputation. Accusations with the intend to damage another employee or

OCI, whether or not the reporting employee may personally benefit from reporting a false accusation or making a false report, will not be tolerated. OCI employees may only report bona fide concerns. Employees found to be deliberately falsifying reports or acting in a manner that is not consistent with OCI's codes of conduct will be subject to the disciplinary action as deemed appropriate. Disciplinary actions include:

- Written warning;
- Suspension of promotion;
- Transfer to another department or other forms of demotion;
- Suspension of bonus or other employment condition;
- Termination or suspension of employment;
- Depending on the nature of the report; civil claims, and/ or
- Reporting to Police or any competent authority.

### **LENIENCY**

OCI acknowledges that reporting employees could report an incident of which in any shape, way or form the reporting employee(s) partakes. To the extent appropriate and proportionate, OCI may, at its own discretion, apply leniency policy relating to the reporting employee(s).

### **INTEGRITY COMMITTEE**

The Integrity Committee handles incidents, including Whistleblower reports, of a severe material nature, as set forth in the Terms of Reference 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 Operating Company(s) and/ or the Staff Director(s) of the Department(s) involved.

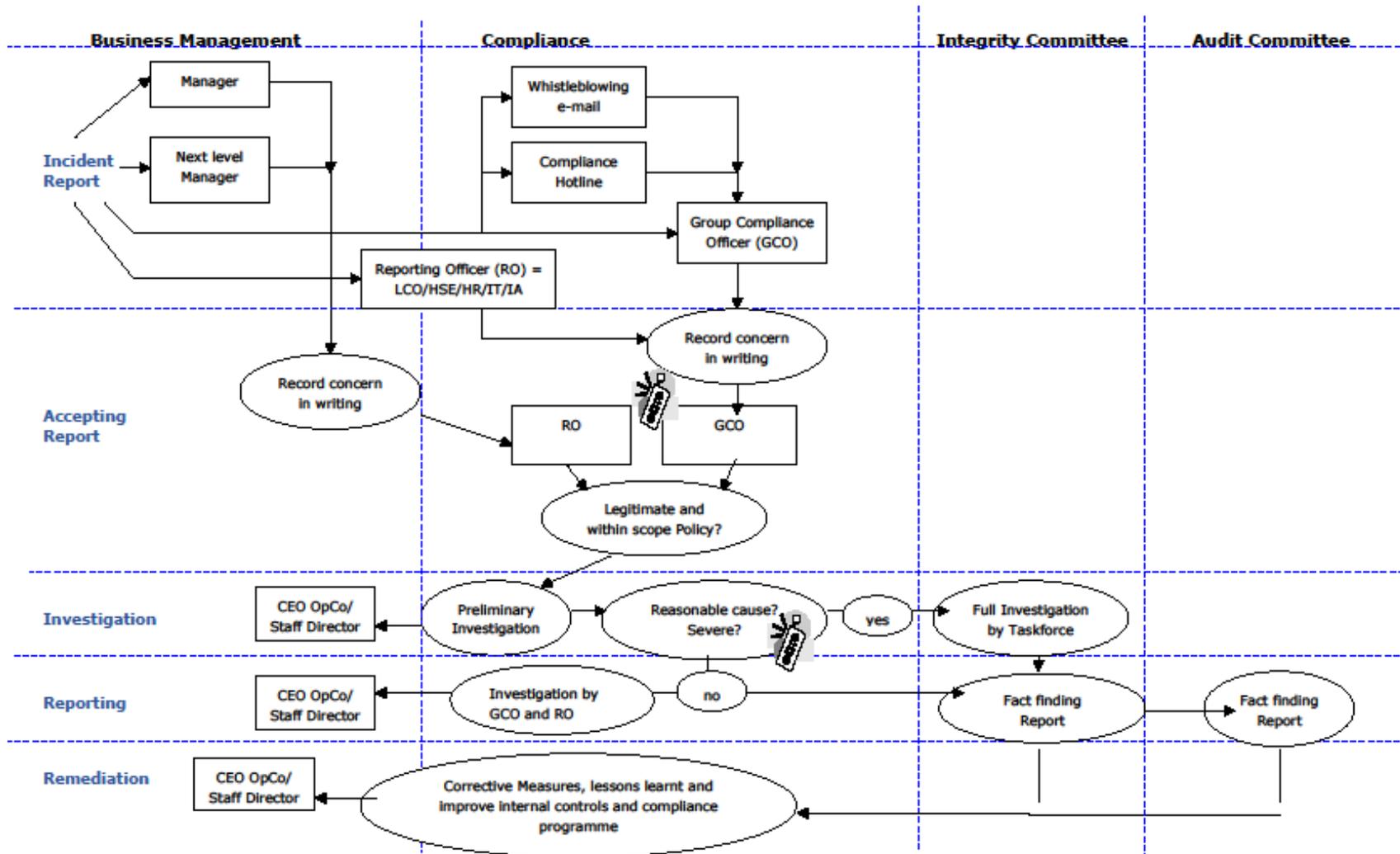
### **ACCOUNTING AND AUDIT COMMITTEE REPORTING**

The Audit Committee shall be immediately notified of 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.

### **RECORD RETENTION**

All documents relating to incident reports must be retained in accordance with applicable laws and regulations. If information may be relevant to any pending or potential litigation, inquiry or investigation, the information must not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary in accordance with applicable laws, regulations and internal policies and procedures.

ANNEX B: Flowchart (Whistleblowing) Incident Handling



## DOCUMENTATION AND REGULAR REVIEW

Organisation Scope	OCI N.V.
Parent Process	Compliance Programme
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