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## 0. PURPOSE AND SCOPE

The companies of the Chloride Group provide a secure reporting mechanism, enabling Data Subjects (as defined in point 2) to report, in a manner that respects confidentiality, the following situations:

- Any conduct or action deemed inappropriate in light of the Group’s Code of Conduct;
- A criminal act or offence;
- Any breach, or attempt to conceal a breach, of an international commitment ratified or approved by France, of a unilateral act by an international organisation based on such a commitment, of European Union law or of the Code of Conduct, in relation to the Chloride Group’s scope of responsibility;
- Any breach of the law or regulations;
- Any risk or serious infringement of human rights, fundamental freedoms, the health and safety of persons or the environment, in connection with the scope of responsibility of the Chloride Group and its business relations;
- Any threat to or harm caused to the public interest, of which the whistleblower has personally become aware.

This scope is hereinafter referred to as **the Scope of Application**.

## 1. EXAMPLES OF CATEGORIES COVERED BY THE WHISTLEBLOWING PROCEDURE

To illustrate this Scope, here are a few examples:

- Harassment, discrimination, conflicts of interest and similar situations
- Corruption and influence peddling
- Violations of individual rights and protection
- Breaches of competition law
- Fraud and financial offences
- International sanctions and the control of international trade
- The health and safety of people, and the protection of the environment
- Money laundering and terrorist financing

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## 2. WHO CAN USE THIS PROCEDURE?

Because a culture of integrity and respect is at the heart of Chloride’s mission, the whistleblowing scheme is open to a wide range of stakeholders.

The following may therefore use it:

- All employees of the Chloride Group
- External or temporary staff (trainees, apprentices, agency workers, consultants, etc.)
- Former employees of the Chloride Group, where the information was obtained during their previous employment with the Group
- Job applicants to the Chloride Group, where the information was obtained during the application process
- Shareholders, partners and holders of voting rights at general meetings of Chloride Group companies
- Members of the Chloride Group’s Supervisory Board
- Employees, as well as members of the management or supervisory bodies of the Chloride Group’s suppliers, co-contractors, subcontractors and customers

These categories are hereinafter referred to as **the Data Subjects**.

Whistleblowers who use the scheme **in good faith** are fully protected: no disciplinary action will be taken against them as a result of their report, even if the facts are not proven or do not lead to any further action.

However, any misuse or bad faith (deliberate submission of false, inaccurate or malicious information) may result in disciplinary action and/or legal proceedings.

The procedure has two main objectives:

- To ensure that allegations relating to compliance are handled in a professional, consistent and thorough manner;
- To establish a structured mechanism for identifying the causes of breaches and defining appropriate corrective and preventive actions.

The Group’s Code of Conduct and the whistleblowing procedure are made available to all Group employees and partners on the HR and QHSE SharePoint sites, as well as on the website [www.chloride.com](http://www.chloride.com).

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### 3. COLLECTION AND ASSESSMENT OF THE ADMISSIBILITY OF REPORTS

#### 3.1. COLLECTION

In the interests of security and respect for all, reports are made via one of the two channels below:

- **Channel 1 (preferred channel):** secure online reporting platform dedicated to the Chloride Group: WhistleB platform, <https://report.whistleb.com/fr/chloride>.
- **Channel 2:** reporting via the line manager or a member of the Executive Committee, who forwards the case via the dedicated tool.

Access to reports submitted via WhistleB – Channel 1 is strictly limited to members of **the Ethics Committee**, namely:

- The Group Human Resources Director
- The Group Legal and Compliance Director
- The Group QHSE Director

To ensure rigorous follow-up and accurate analysis, **verbal** reports will only be processed once they have been entered into WhistleB.

The whistleblower may choose to remain anonymous or to identify themselves. Where the identity is disclosed, it is handled in strict compliance with the applicable confidentiality rules.

#### 3.2. ACKNOWLEDGEMENT OF RECEIPT OF THE REPORT

- For reports received via **Channel 1**, an automatic acknowledgement of receipt is sent to the whistleblower.
- For reports received via **Channel 2**, the report is entered into WhistleB by the Ethics Committee, which then receives an acknowledgement of receipt generated by the system.

This acknowledgement of receipt is issued within seven calendar days at the latest, and enables the whistleblower to benefit, where applicable, from a specific protection scheme.

#### 3.3. CONFIDENTIALITY

In accordance with the legal framework, any information that could identify the whistleblower may not be disclosed without their consent.

However, such data may be disclosed to the judicial authorities where required by law; in such cases, the whistleblower is informed, unless this information risks compromising the proceedings.

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### 3.4. PROCEDURES FOR ASSESSING ADMISSIBILITY

The Ethics Committee decides collectively, by an absolute majority, on the admissibility of the report and on the action to be taken in response to it.

Internal experts may be involved in the admissibility assessment, subject to the signing of a confidentiality agreement.

To facilitate the investigation, the whistleblower is invited to provide, at the time of reporting, any evidence demonstrating that they meet the conditions set out in Chapters 0 and 2.

- If the conditions are met, the report is processed.
- If not, the Ethics Committee informs the whistleblower of the grounds for rejection, whilst reserving the right to process the report nonetheless if the circumstances warrant it.

In the case of an anonymous report, an admissibility assessment is carried out if the facts appear sufficiently serious and well-documented.

Where the information provided does not allow the report to be considered well-founded or serious, the Ethics Committee shall provide written reasons for its inadmissibility.

The whistleblower is then informed of this decision and of the possibility of referring the matter to an external channel, if necessary.

The decision on admissibility or inadmissibility is communicated to the whistleblower within a **maximum of ten working days** from the date of acknowledgement of receipt, unless there are special circumstances.

If a member of the Ethics Committee is named in the report, they are automatically excluded from the entire process and their access to the platform is suspended; they are replaced by the Company’s Chairman or by a person designated by the latter.

## 4. REVIEW OF REPORTS

### 4.1. ANALYSIS, VERIFICATION OF ALLEGATIONS AND INTERNAL INVESTIGATION

The handling of reports is tailored to the nature of the facts reported, based on a spirit of listening, fairness and accountability.

This may include:

- A documentary verification of the information provided by the whistleblower
- The implementation of managerial measures, particularly for situations falling within the remit of human resources (dispute resolution, mediation, conciliation, disciplinary proceedings, etc.)

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The Ethics Committee appoints one of its members to lead the investigation, based on their expertise in the subject matter.

The Company Chairman is informed of the launch of the investigation, the name of the person in charge and the main subject of the report, unless he is himself the subject of the report; in this case, the Ethics Committee informs the Supervisory Board of Chloride Global SAS.

Investigators may be assisted or replaced by external consultants or other Group staff, as required, subject to the signing of a confidentiality agreement.

The Ethics Committee approves, by an absolute majority, any precautionary measures (preservation of data, measures to protect those concerned and whistleblowers, etc.).

Following the interviews, a report is submitted to each person interviewed for approval, any necessary amendments and signature.

## 4.2. GUIDING PRINCIPLES OF THE INVESTIGATION

### 1. Confidentiality

The identity of the whistleblower (if they have chosen not to remain anonymous), the persons targeted or mentioned, and the facts reported, are disclosed only to those persons who need this information to analyse and process the report.

This obligation of confidentiality continues after the investigation has been closed.

### 2. Independence and impartiality

Alerts are handled in a spirit of objectivity and neutrality, in order to verify the validity, nature and scope of the allegations whilst respecting everyone’s rights.

During the investigation, only the person in charge or a member of the Ethics Committee is authorised to intervene; any interference, whether direct or indirect, is strictly prohibited.

### 3. No Retaliation

No form of retaliation, whether direct or indirect, shall be tolerated against a whistleblower or any person interviewed as part of the investigation; such practices may be subject to sanctions, including criminal penalties.

### 4. Categories of data that may be processed

In the interests of data minimisation and data protection, only the following categories may be processed:

- Identity, responsibilities and contact details of the whistleblower
- Identity, responsibilities and contact details of the persons implicated
- Identity, responsibilities and contact details of the persons involved in the collection or processing of the information

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- Description of the allegations
- Facts gathered to verify these allegations
- Documents relating to the verification activities
- Further measures taken following the report

### **4.3. PERSONS TARGETED BY THE ALERT**

Any person mentioned in a report (witnesses, victims, persons implicated) shall be informed, within a maximum of 30 days, of the facts in question and the purpose of the report, unless such information is likely to seriously compromise the objectives of the investigation.

This information shall specify, in particular, the alleged facts and the manner in which the proceedings will be conducted.

## **5. CLOSURE OF THE PROCEEDINGS**

The procedure is closed in the following cases:

- The report does not meet the cumulative conditions relating to the Scope of Application and the Persons Concerned; the reporter is then informed of the reasons for inadmissibility and may, where appropriate, be referred to an internal expert.
- The processing of an admissible report is completed, i.e. when the analysis of the allegations and the evidence gathered has been finalised.

Closure gives rise to the drafting of a report in accordance with the template in Appendix 1; this report is approved by the Ethics Committee, archived in WhistleB, and forwarded to the Company's Chairman.

## **6. ACTION TO BE TAKEN IN RESPONSE TO THE ALERT**

The action to be taken in response to the alert is decided by an absolute majority of the Ethics Committee.

### **6.1. CLOSURE WITHOUT FURTHER ACTION**

The procedure is closed without further action when:

- The reported facts are not substantiated, or the information is inaccurate or unfounded, or the liability of the persons implicated has not been established, or the report has become irrelevant.
- No measures or actions are identified to address the report.

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Personal data is then destroyed or anonymised, subject to possible interim archiving for the duration of the limitation period.

**6.2. CLOSURE WITH FOLLOW-UP**

The case may be closed **with further action** in the following cases:

- If the facts are not substantiated and the investigation reveals bad faith on the part of the whistleblower (intention to cause harm, for example); the Ethics Committee may recommend disciplinary sanctions and/or legal proceedings, in particular for false accusation.
- The allegations are sufficiently substantiated or, even if the report becomes moot, corrective action appears necessary.

Where the allegations are substantiated, Chloride will take appropriate measures to remedy the situation, with a response proportionate to the seriousness of the facts.

These measures may include, in particular:

- Disciplinary actions provided for in the Internal Regulations or any other applicable provisions
- The initiation of legal proceedings against the persons implicated where the facts justify it
- The adaptation or amendment of internal rules and procedures
- The launch of additional internal or external investigations
- The reorganisation of certain activities, departments or processes

The Ethics Committee may meet, if necessary, once a quarter to monitor the implementation of the measures decided upon and to inform the Company’s Chairman.

Particular attention is paid to preventing any form of retaliation against individuals who have contributed to the report or who have been the subject of it.

**6.3. COMMUNICATION WITH THE WHISTLEBLOWER**

Within a maximum of 90 days of acknowledging receipt of the report, the investigator shall provide the whistleblower with written information on the measures envisaged or taken to assess the accuracy of the allegations.

Where possible, the whistleblower may also be informed of the remedial measures being considered.

Chloride is not obliged to disclose the details of the outcome of the investigation, but shall inform the whistleblower of the steps taken to verify the facts.

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## 7. USE OF PERSONAL DATA – GDPR

Chloride SAS is responsible for processing the personal data collected and used in the context of managing ethical reports.

The purposes and legal bases are as follows:

- For reports relating to a crime or offence, the breach or attempted concealment of an international commitment or an act of an international organisation, a breach of the law or regulations, or a threat to or harm caused to the public interest, the legal basis is **compliance with a legal obligation**.
- For reports concerning inappropriate behaviour under the Code of Conduct that may constitute acts of corruption or influence peddling, the legal basis is also **compliance with the law**.
- For other reports relating to the Group’s Code of Conduct, the legal basis is **the legitimate interest** of the Chloride Group companies, in conjunction with the public interest in preventing breaches.

## 8. DATA PROTECTION (GDPR)

### 8.1. RIGHT OF ACCESS

Any data subject (whistleblower, alleged victim, accused person, witness, etc.) has the **right** to access their personal data.

The exercise of this right must not infringe upon the rights and freedoms of others; in particular, the person subject to the report may not obtain the identity of the whistleblower, unless otherwise provided by law.

### 8.2. RIGHT TO OBJECT

The **right to object** cannot be exercised where the processing of data is necessary to comply with a binding legal obligation.

### 8.3. OTHER GDPR RIGHTS (RECTIFICATION, ERASURE, COMPLAINT)

The **right to rectification** may be exercised by any data subject, without, however, allowing for the retroactive modification of the information contained in the report or collected during the investigation, in order to preserve traceability.

It allows factual data to be corrected without deleting or replacing the information initially collected, even if it is incorrect.

The **right to erasure** may be exercised subject to compliance with legal obligations and the requirements relating to the establishment, exercise or defence of legal claims.

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Any data subject may exercise their rights at any time, by post or email, by contacting the persons designated by Chloride.

They may also refer any complaint regarding the processing of their personal data to the French Data Protection Authority (CNIL).

### **Retention period**

Personal data is primarily stored on the platform dedicated to handling reports, which incorporates mechanisms for managing retention periods and automatic deletion.

Any paper or electronic copies of reports or other documents exchanged outside the platform are destroyed within a reasonable period following the closure of the investigation or the conclusion of disciplinary or legal proceedings.

### **Data transfers outside the European Union**

Due to the Group's international structure, certain personal data may be transferred outside the European Union.

Where the destination countries do not offer an adequate level of protection, Chloride puts in place appropriate safeguards, in particular through standard contractual clauses compliant with the GDPR.

Data hosted on WhistleB is stored on servers located within the European Union.

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**APPENDIX 1 – CLOSURE REPORT TEMPLATE**

The closure report for an alert follows the structure below:

**Part 1: The report**

- Site concerned.
- Information about the whistleblower(s).
- Date of the report and method of reporting.
- Subject of the report and related information.
- Summary of the alert and the violation category.
- Initial report of the alert and, where applicable, translation.

**Part 2: Investigation methodology and evidence gathering**

- Methodology followed and parties involved.
- Interviews with the whistleblower, witnesses and those concerned (date and place).
- Description of investigative actions, established facts, evidence corroborating or refuting the allegations, and any limitations encountered.

**Part 3: Outcome of the investigation**

- Conclusion: facts established, inconclusive or unproven.
- Any recommendations regarding the follow-up to the report.

An appendix to the final report contains all the evidence gathered.