

# Global Policy

## Reporting & Non Retaliation

### Statement

Orbia has a long-standing commitment to maintain a workplace where individuals working for or on behalf of Orbia are free to raise good faith concerns about alleged improper or wrongful activity. Individuals are encouraged to report suspected violations of the law, to identify potential violations of policies or procedures of Orbia and to provide truthful information about any official inquiry or investigation.

Upholding this commitment is important for Orbia's continued success. In furtherance of this commitment, Orbia has implemented reporting procedures and mechanisms in order to facilitate the receipt, treatment and retention of reports regarding potential violations of Orbia's legal and ethical obligations.

### Purpose

This Global Corporate Policy is designed to encourage individuals working for on behalf of Orbia to raise good faith concerns about observed or suspected violations of law, policies or procedures and to protect individuals who take or participate in such action from retaliation or any threat of retaliation by any other individual doing work for on behalf of Orbia.

### Scope

This policy applies to all persons working for or on behalf of Orbia.

Policies established by regional offices must, at a minimum, conform to the basic principles outlined in this Corporate Global Policy. Policies designed to address specific local or regional considerations are not within the scope of this policy. In those cases, officers and employees or agents of the region should refer to the relevant regional policies in effect.

Nothing in this policy will limit or restrict Orbia from responding an investigation by government authorities, including preserving or disclosing to such government authorities documents or materials, electronic or otherwise related thereto.

### Subject Matters to which this Policy applies

The Company Whistleblower Line is a mechanism for people working for or on behalf of Orbia to report illegal or unethical matters in accordance with applicable law and Orbia's policies. As it is impossible to provide an exhaustive list of matters covered by this policy, please direct any questions to this website, for more information on the types of matters that should or should not be repeated through the Company Whistleblower Line.

The Company Whistleblower Line should not be used to report on issues falling outside its scope. If an employee raises an issue falling outside the scope of the Company Whistleblower Line, this employee should be asked to report his/her concern by using Orbia's regular reporting process and the Employee's concern should not be further processed through the Company Whistleblower Line

## Definitions

1. **Orbia related misconduct:** includes any activity by an individual working for or on behalf of Orbia that is undertaken in the performance of the individual's work-related duties, whether or not such action is taken within the scope of the individual's employment, that is a violation of a law or regulation or Orbia's policies.
2. **Good faith disclosure:** Disclosure of Orbia-related misconduct made with a belief in the truth of the disclosure that a reasonable person in the whistleblower's situation could have believed based upon the facts. A disclosure is not in good faith if made with reckless disregards, or willful ignorance of facts that would disprove the disclosure. A report does not have to be proven true to be made in good faith.
3. **Retaliation:** any adverse action or creditable threat of an adverse action taken by Orbia, or any individual doing work for or on behalf thereof, in response to a whistleblower's good faith disclosure of Orbia-related misconduct.
4. **Whistleblowing:** good faith report of real or perceived Orbia-related misconduct.
5. **Whistleblower:** any individual doing work for or on behalf of Orbia who, in good faith, reports real or perceived Orbia related misconduct.
6. **Personal data:** is defined under data protection laws as any information relating to a natural person who is or can be identified, directly or indirectly by reference to an identification number or to one or more factors specific to him/her.

## Provisions

### a. Reporting

1. If you have a good-faith belief or concern related to Orbia related misconduct, you should immediately bring it to the attention of Orbia:
  - Log in [here](#) from any computer with an Internet connection and clicking on the Company Whistleblower Line link to file a web report.
2. After reporting a concern to the Company Whistleblower Line, the whistleblower will be assigned a report ID and password. Employee may check back periodically to review the status of the report.
3. When submitting a report, whistleblowers must be informed that:
  - i. Their reports will be handled confidentially to the fullest extent possible;
  - ii. Their identity will not be disclosed to the reported individual(s), and
  - iii. There will be no retaliation against whistleblowers submitting good faith complaints or concerns.
4. Orbia allows anonymous reports unless prohibited by applicable laws. However, because a thorough investigation often depends upon an ability to gather additional information, Orbia encourages whistleblowers to identify themselves. Orbia will explore anonymous allegations to the extent possible, but will weigh the prudence of continuing such investigations against the likelihood of confirm if the alleged facts or circumstances from attributable sources.
5. If the whistleblower identifies him or herself through the Company Whistleblower Line, his/her identity will be kept confidential to the fullest extent possible, consistent with Orbia's need to conduct a thorough investigation and/or to protect the safety of the whistleblower. However, Orbia may be required to disclose the whistleblower's identity as required by law, such as in response to a court or administrative order or equivalent legal requirements. Any decision about disclosing the identity of a reporting Employee and to whom will be made by the General Counsel and/or his/her designees.



6. If deemed to be appropriate by Orbia's Ethics Committee, the whistleblower, when identified, may be kept informed of the progress and results of the investigation as long as this information does not compromise the investigation or involve the disclosure of confidential information. Whether and to what extent the whistleblower will be kept informed should be decided on a case-by-case basis in Orbia's sole discretion. Generally, the whistleblower will be informed of the status of the investigation.
7. Where required by applicable law, when report is submitted through the Company Whistleblower Line, the individual who is subject of the report must receive a written notice as soon as possible from the appropriate HR representative after consultation with Orbia's Ethics Committee. Similarly, he/she will be contacted after any relevant evidences is first collected. However, if the Ethics Committee designee reasonably believes that the accused individual would be in a position to destroy data, alter records, or otherwise jeopardize or compromise an investigation, notification to the accused individual may be delayed until appropriate protective measures such as backing up data, mirroring hard drives, and (or physically securing files) are taken to avoid the destruction, loss, or alteration of evidence. Any significant delay in notification must be approved by Orbia's Ethics Committee, identifying the reasons for the delay.
8. Should Orbia collect additional personal data about the accused individual during the course of an investigation, he/she should be notified of this additional data collection. The additional notification should take place in the same manner and with the same restrictions as the initial notice.
9. Personal Data must be collected and processed through Company Whistleblower Line only to the extent necessary to prepare a report and conduct an appropriate follow-up investigation. All individuals shall be informed of their right, on legitimate grounds, to access, rectify, block and delete their personal data, and to object to processing for compelling and legitimate reasons in relation to their special situation except in cases where applicable law expressly provide for that processing. Please see to Data Protection Policy.
10. As data protection laws require implementation of appropriate technical and organizational measures to protect the data against accidental or unlawful destruction or accidental loss, alteration, unauthorized disclosure or access, Orbia and its third- party service providers will take all reasonable and useful precautions to preserve the confidentiality and security of the personal data when it is gathered, communicated or retained.

#### **b. Non-Retaliation**

1. Orbia will use its best efforts to protect whistleblowers against any form of retaliation.
2. Orbia expressly prohibits any form of retaliation, including harassment, intimidation, adverse employment action, or any other form of retaliation against individuals who raise suspected violations of law, cooperate in inquiries or investigations, or identify potential violations of policies of Orbia.
3. The whistleblower will not be disciplined, lose a job, contract or be retaliated against in any way if the allegations are later found to be unsubstantiated or inaccurate or if Orbia decides to close the matter.
4. Any individual who retaliates, directly or indirectly, or encourages other individual to retaliate against another individual will be subject to disciplinary action up to and including termination of employment or judicial proceedings, to the extent allowed by local law.
5. The non-retaliation protection of this policy does not extend to individuals who knowingly or recklessly makes statements or disclosures that are not in good faith (e.g., employees who maliciously raise concerns that they know to be untrue). In those circumstances, the reporting individual may be subject to disciplinary actions or judicial proceedings being filed against him or her, to the extent allowed by local law.

## Amendments

Deviations or changes to this Policy require the approval of Orbia Vice President & General Counsel.

## Reporting A Concern

Because we all have a stake in Orbia's success, it is in all of our interest to help ensure that our business is conducted to the highest ethical standards, and that our reputation remains untarnished. For this reason, we strongly encourage you to report any situation you know or suspect about that may involve illegal, unethical or otherwise improper business activity, as well as all instances of employee violations of this or any other of the Orbia policies. Doing so will allow the company to address the issue and take appropriate corrective action.

If you have a good-faith belief or concern related to Orbia related misconduct, you should immediately bring it to the attention of Orbia:

- Log in [here](#) from any computer with an Internet connection and clicking on the Company Whistleblower Line link to file a web report.

Orbia will not tolerate retaliation against you due to your report or participation in any internal investigations, as long as you have acted in good faith and believe what you reported to be true.

Retaliation may be grounds for discipline up to and including dismissal, subject to applicable local laws. The company will treat any good-faith reports or discussions in confidence consistent with legal requirements and subject to the need to conduct a thorough investigation where appropriate. In certain cases, and consistent with applicable laws, information may be shared with local law enforcement or other authorities.