

Policy n° 31

## Whistleblowing



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### APPLICATION

This policy applies worldwide to all businesses in which the Group has an interest of more than 50% (each an "**Aliaxis Company**" and together "**Aliaxis**" or the "**Group**").

This policy should be read and applied in conjunction with Aliaxis' Code of Ethics and other applicable Aliaxis policies and procedures.

### EXECUTIVE SUMMARY

The group expects all Aliaxis People to act ethically every day. If you see anything of concern, suspect any violation of laws, regulations, or internal policies, you are encouraged to speak up. Only by speaking up can we make a change for the better.

This policy outlines Aliaxis' approach and commitments regarding whistleblowing. It also provides guidance as to how suspected wrongdoing can be reported and how such reports are handled.

## Content

<b>I. Objective and Scope</b>	<b>3</b>
<b>II. Violations</b>	<b>3</b>
<b>III. Aliaxis People's obligations</b>	<b>4</b>
<b>IV. Global Alert Channel</b>	<b>4</b>
<b>V. Organization</b>	<b>5</b>
<b>VI. Investigation process</b>	<b>6</b>
<b>VII. Safeguards</b>	<b>8</b>

## I. OBJECTIVE AND SCOPE

### 1.1 Objective

Aliaxis is firmly committed to conducting its business with integrity, trust, openness and responsibility, ensuring compliance with applicable laws and regulations, Group and regional or local policies and values. Aliaxis recognizes that Aliaxis People have an important role to play in achieving this goal.

This Policy's objective is to encourage Aliaxis People to report any suspected misconduct and to provide guidance on how to raise such concerns.

In doing so, Aliaxis People help to identify and eliminate misconduct and protect themselves and the Group against financial and reputational damages.

To manage the actual handling and investigation of violations (as defined in Section 2.1 below), Aliaxis has implemented Ethics & Compliance Committees and local whistleblowing committees

### 1.2 Scope

The Policy applies to all employees<sup>1</sup>, officers, directors, volunteers, or trainees/interns, self-employed persons, whether working full time or part time for an Aliaxis Company (collectively "**Aliaxis Personnel**") as well as executive directors, shareholders and persons belonging to the administrative, management or supervisory bodies of an Aliaxis Company (Aliaxis Personnel and any of the former collectively "**Aliaxis People**" and individually an "**Aliaxis Person**").

This policy equally applies to persons working with or at Aliaxis' contractors, subcontractors and suppliers ("**Vendors**")<sup>2</sup>.

## II. VIOLATIONS

### 2.1 Type of Violations

Aliaxis provides Aliaxis People with secure and confidential ways to report in good faith any violation (including suspected **intentional or negligent violation** of laws and regulations, Aliaxis Code of Ethics and/or Aliaxis Group policies (a "**Violation**").

This Policy distinguishes two categories of Violations:

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<sup>1</sup> (prospective, current, and former)

<sup>2</sup> For the Vendors, until 1 January 2025, the reporting shall continue to be managed via the Supplier Code of Conduct: [Our Approach | How We're Defining our Priorities | Aliaxis](#). Thereafter, the Vendors are automatically integrated in this Policy.

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## SEVERE VIOLATIONS

A Severe Violation is a breach which **seriously** affects the interests, especially the **reputation or financially** wise, of Aliaxis or one of its subsidiaries or brands.

Examples of Severe Violations include but are not limited to:

- Illegal behaviour such as insider trading, competition or anti-trust violations, bribes, or fraud
- Financial, Corruption and Tax Criminal offences
- Violation of Human Rights (e.g. Child Labour, Discrimination)
- Money laundering and Financing of terrorism
- Product safety, public health and consumer protection
- Environmental offences
- Serious violations of Health and Safety regulations and practices
- Serious violation of Data Protection Laws
- Abuse of the Global Alert System through intended false accusations
- Violations committed by "**Senior Management**" (such as but not limited to ExCom members, Senior Leadership Team members, Regional Leadership Team members), contradicting their role model function for compliance and integrity.

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## OTHER VIOLATIONS

Other Violations are any Violations which are not defined as a Severe Violation.

## III. ALIAXIS PEOPLE'S OBLIGATIONS

All Aliaxis People are encouraged to promptly report in good faith all Violations.

Aliaxis People are encouraged to raise first any issues directly with their immediate line managers. If an Aliaxis Person has reason to believe that his/her manager is involved in the Violation or has a conflict of interest therein, he/she is encouraged to engage with the next level of management or his/her HR representatives (at local divisional or group level) or to report violations through the global alert channel (see below).

**Aliaxis People are obliged to immediately report information concerning Severe Violations to the relevant Ethics & Compliance Committee**, either directly or preferably through the Global Alert Channel.

## IV. GLOBAL ALERT CHANNEL

Aliaxis has instituted the following reporting channels to report Violations. Any concern raised through one of these channels will fall under this Policy.

### 4.1 Global Alert Channel

A secure online form is accessible to all Aliaxis People via the alert management solution: "**Whispli**". This channel allows Aliaxis People to report issues by completing a

standard form in most local languages. The form can be completed anonymously. A chat function is available for (anonymous) interaction.

1/ via scanning the QR code of the existing Global alert channel posters.

2/ via the ethics & compliance intranet of the group  
(<https://alixaxis365.sharepoint.com/teams/ethicscompliance>).

3/ via the following link: <https://alixaxis.whispli.com/alertchannel>.

## 4.2 Other options

The online form is also available by downloading the Whispli Mobile app and indicating "[alixaxis.whispli.com](https://alixaxis.whispli.com)" as the organization Whispli URL or by scanning the QR code:



A version for Android and Apple phone can be found at their respective stores.

Aliaxis Companies may also implement an additional channel through a Whispli telephone hotline linked to the Global Alert Channel system, allowing Aliaxis People to report a Violation orally and anonymously should they wish to do so. The telephone hotlines can be found on <https://alixaxis.whispli.com/alertchannel>.

## V. ORGANIZATION

Aliaxis has implemented Ethics & Compliance Committees, which are, amongst others, competent for handling whistleblowing cases. These committees are organised both at Group and divisional / regional level.

In addition, whistleblowing committees will be implemented at Company level where required by applicable law.

### 5.1 The Group Committee

At Group level, the Ethics & Compliance Committee comprises the Head of Internal Audit, the Group Chief HR Officer, the Group Chief Operations, Supply Chain and

Sustainability Officer, and the Group Chief Legal & Insurance Officer, and the Group Head of Compliance, who shall chair the Committee ("**Group Committee**"). Members can, under this responsibility, delegate their presence to a person of appropriate seniority and expertise.

The Group Committee is responsible for:

- investigating all cases related to Aliaxis Companies in the Next divisions, and those that are not linked to any individual other division, and
- investigating cases from other divisions which the reporting person decides to report to the Group Committee,
- any regional / divisional or local case which the Group Committee chooses to handle.

In addition, the Group Committee must be informed and consulted for all cases of Severe Violations.

## 5.2 Divisional / Regional and Local Committees

At divisional / regional and local level, the composition reflects the composition of the Group Committee and includes the Regional / Divisional CEO/COO, CHRO and Head of Legal and Compliance (each a "**Divisional / Regional or Local Committee**"). Members can, under this responsibility, delegate their presence to a person of appropriate seniority and expertise.

These committees are responsible for investigating all cases which are reported to them or which are delegated to them by the Group Committee to be locally investigated

At the request of the Group Committee, they may also be involved in the review of cases handled by the Group Committee.

# VI. INVESTIGATION PROCESS

## 6.1 Reception and registration of (potential) whistleblowing cases

All whistleblowing reports on Violations must be recorded in Whispli, either directly by the reporting person or by the Aliaxis Person receiving the notification.

The reporting person must receive a written confirmation of receipt **within 7 days**. In Whispli, this happens automatically.

As from its receipt, each case must be treated in accordance with the safeguard principles defined in [Section VII](#) of this Policy.

Each Committee shall review their respective cases in accordance with Section 6.2 and 6.3 or 6.4 of this Policy and maintain proper records in Whispli.

## 6.2 Plausibility check

As a first step, the relevant Committee (hereinafter the "**Committee**") shall review the case to determine whether:

- **firstly**, any member of the Committee is subject to a conflict of interest regarding the case. In which case, such member shall be temporarily recused from the relevant Committee and, if required, a substitute may be appointed; and
- **secondly**, there are sufficient facts to denote a Violation.

The Committee may ask the reporting person to provide additional information on the case.

Following this check:

- Cases which relate to a (potential) Severe Violation shall be notified to the Group Committee (see [Section 6.3](#) below);
- Cases which are not Severe Violation shall be further investigated by the Divisional / Regional or Local Committee;
- Cases which are manifestly unsubstantiated or which constitute no Violation shall be closed without further investigation.

### **6.3 Investigation of Severe Violations**

The Group Committee has the primary responsibility for reviewing and investigating Severe Violations, and has the discretion to:

- appoint an investigation team, internal or external;
- engage outside auditors, counsel or other professionals; and
- take other measures to facilitate the review/investigation as appropriate.

Based on the investigation result, the Group Committee may make recommendations for disciplinary and/or mitigation measures.

Decisions regarding disciplinary measures against Aliaxis People shall be taken by the relevant employing entity, following local laws.

Any Aliaxis Person who fails to cooperate with an Aliaxis investigation, and or provides false misleading information to the investigation team may be subject to disciplinary action, following local laws.

Decisions to initiate litigation or refer the examination/investigation results to the appropriate law enforcement and/or regulatory authorities for independent investigation can only be made after consultation with the Group Committee.

### **6.4 Investigation of Other Violations**

Investigations on Other Violations will be conducted by the Divisional / Regional or Local Committees, along the above procedure, and the outcome will be reported to the Group Committee.

### **6.5 Reporting**

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## A. TO THE REPORTING PERSON

The Committee handling the specific case shall provide a formalized reply to the reporting person not later than 3 months following the confirmation of receipt, equally providing a general update on the reported case.

In the event an investigation takes longer than 3 months, the Committee handling the specific case shall inform the reporting person accordingly.

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## B. INTERNALLY

Each Committee shall provide quarterly updates on their activities, as follows:

- Local Committees shall provide a report to their Divisional / Regional Committee;
- Divisional / Regional Committees shall provide a report to the Group Committee, covering both divisional, regional and local cases;
- The Group Committee shall provide a report to the Group CEO and Risk & Audit Committee, on all cases.

These reports shall, as a minimum, specify the number of cases received, their nature (e.g., conflict of interest, fraud, harassment, operational issue, etc.), their status and, if applicable, all measures taken in relation thereto. The format of the report shall be provided by the Group Committee.

### 6.6 Procedures against specific individuals

If a case of Severe Violation implicates an Aliaxis Senior Management member, the Committee shall notify the matter to the Group Chief Executive Officer ("**CEO**") who, jointly with the Chairman of the Group Ethics & Compliance Committee, shall review the proposed actions.

When the reported Violation implicates a Committee member, such Committee member shall be temporarily recused from the Committee and a substitute may be appointed to assist in reviewing the case.

When the reported Violation implicates the Chairman of the Audit Committee or the CEO, the Group Chief Legal & Insurance Officer will notify the Chairman of Aliaxis Board of Directors to decide on further actions.

## VII. SAFEGUARDS

### 7.1 Principles

The whistleblowing process shall be carried out in full compliance with applicable laws and regulations, Aliaxis' policies, and in respect with the principles of confidentiality, objectivity, fairness and presumption of innocence.

### 7.2 Non-retaliation

- A. Aliaxis values honesty, integrity, and efforts made by Aliaxis People to protect Aliaxis and its reputation. Aliaxis shall not tolerate any retaliation, directly or indirectly, against anyone who, in good faith, reports an ethics or compliance concern or known or potential misconduct, or assists in a review or investigation thereof.

Retaliation includes but is not limited to harassment, intimidation, coercion, demotion, transfer, suspension, or termination as a direct result of anyone raising a complaint or allegation.

- B. Acts of retaliation (including trying to find out the identity of a reporting person, witness and/or information carrier) can lead to disciplinary action, up to and including termination, in compliance with local laws.
- C. Each person reporting a case under the present Policy shall be protected from retaliation **if he / she / x reports a misconduct in good faith**, i.e. if he / she / x has reasonable grounds to believe that the information is true at the time of reporting. Such reporting person shall be referred to as a “**whistleblower**” under this Policy.
- D. Aliaxis will investigate fairly and impartially and does not tolerate unsubstantiated rumours. Allegations concerning Aliaxis People will only be investigated under this Policy if based upon documented and substantiated facts.
- E. This Policy also affords protection to:
- ‘facilitators’ (i.e. people assisting the reporting person);
  - persons connected to the reporting person and who suffer retaliation in a work-related context (e.g. colleagues or relatives); and
  - legal entities that the reporting person owns, works for, or is otherwise connected with in a work-related context.
  - Aliaxis People responsible of the investigation or who participates in the investigation for example providing information, as witnesses, etc.

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