

# Global Speak-Up, Investigations, and Non-Retaliation Policy

## 1. Purpose and Scope

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This Policy is designed to: (i) encourage and facilitate raising good faith concerns about actual or suspected Misconduct; (ii) support and protect individuals who raise concerns in good faith or who cooperate or provide information in an investigation from retaliation or threat of retaliation; (iii) ensure concerns are dealt with in a timely and appropriate manner; (iv) improve organizational culture and governance; and (v) reduce the risk of future reoccurrence.

This Policy applies to all individuals working for or on behalf of Orbia.

## 2. Policy Statement

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An employee who learns of or suspects a violation of the Code of Ethics has the obligation to immediately report it. Orbia has a long-standing commitment to maintain a workplace where individuals working for or on behalf of Orbia can and are encouraged to raise Good Faith concerns about possible improper or wrongful activity without fear of Retaliation.

Upholding this commitment is important for Orbia's continued success. In furtherance of this commitment, Orbia has implemented reporting procedures and mechanisms to facilitate the receipt and appropriate handling of reported concerns relating to the potential violation of Orbia's Code of Ethics, policies and procedures, or applicable law.

## 3. Definitions

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- 1. Good Faith** means that a person believes or suspects Misconduct at the time they raise a concern and provides facts and information that they reasonably believe to be true. A report does not have to be proven true to be made in good faith or for those who have raised a concern to be entitled to protection from Retaliation under this policy. In other words, you should not be afraid to ask questions or raise concerns if you believe you have witnessed misconduct, regardless of the outcome of the Company's review. We do not expect reporting parties to have all the facts or answers before raising a concern, and in fact, train employees not to investigate concerns on their own. On the other hand, a report is not made in Good Faith if made with malicious intent or contains accusations the Reporting Party does not believe are accurate or true. Reports made in bad faith can result in disciplinary action.
- 2. Misconduct** means any conduct that violates Orbia's Code of Ethics, Orbia policies or procedures, or the law. Examples include, but are not limited to, fraud, theft, bribery, corruption, lying during an investigation or an audit, money-laundering, conflicts of interest, falsification of company records, inappropriate disclosure of confidential information, trade sanctions or export control violations, violations of competition laws, bullying, harassment, discrimination, retaliation, human rights violations, or other illegal or unethical conduct.

- 3. Reporting Party** means any individual who, in Good Faith, raises a concern about suspected or actual Misconduct. Reporting Parties can include Orbia employees, temporary staff and contractors, customers, partners, distributors, suppliers, subcontractors, or other third parties.
- 4. Retaliation** refers to any act that may negatively impact an employee, in response to their Good Faith reporting of suspected violations of the law or Orbia's Code of Ethics and policies. Examples may include, but are not limited to, workplace harassment, termination, loss of wages or change in working hours.

## 4. Policy Detail

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### 4.1 Reporting a Concern

#### a) Open-Door Policy –How do I report a concern?

Any employee who learns or suspects that Misconduct has occurred has an obligation to report it.

To encourage speaking up, Orbia has a strong open-door policy, which means that employees are free to approach any company resource or channel they choose to contact about their concern. You do not need to notify your manager in advance of raising a concern.

There are multiple ways to speak up, so choose the one you are most comfortable with. These include:

- A manager or other trusted leader;
- A member of the People Team;
- A member of the Legal Department;
- A member of the Internal Audit Team;
- Ethics & Compliance at [ethics@orbia.com](mailto:ethics@orbia.com); or
- The Ethics Helpline at [www.ethics.orbia.com](http://www.ethics.orbia.com).

Orbia's Ethics Helpline is available 24 hours a day, seven days a week with operators speaking the languages of everywhere we do business.

#### b) Anonymous Reporting Is Available

Because a thorough and robust investigation depends on our ability to gather information, Orbia encourages Reporting Parties to identify themselves when raising a concern about possible Misconduct. Nonetheless, to ensure everyone feels comfortable speaking up, we offer the option to raise concerns anonymously if you prefer, unless prohibited by applicable law.

Anonymous reports can be made through Orbia's Ethics Helpline, which is managed by a third-party independent provider and acts as a secure, anonymous communication channel between the Reporting Party and Orbia's Ethics & Compliance team. When reporting a concern through the Ethics Helpline, you will be assigned a report ID and password so you can periodically review the status of your report and send/receive follow-up communications. If you submit a report anonymously, it is important to provide as detailed information as possible, as cases may be closed for lack of sufficient information with which to start an investigation.

### **c) Confidentiality**

Whether you raise a concern anonymously or not, all concerns are handled confidentially to the extent possible. This means that information will be shared with a limited number of people on a need-to-know basis, unless required by law, such as in response to a court or administrative order or equivalent legal requirement. All parties involved in an investigation are instructed to keep information relating to the reported concern confidential, including but not limited to the identity of the reporting party.

Orbia takes seriously its commitment to preserve confidentiality during the investigations process, and those who breach confidentiality instructions can be subject to discipline, up to and including termination of employment.

### **d) Privacy Statement**

Orbia reserves the right to inspect its facilities and property, including computers, telephone records, lockers, emails, files, business documents, offices and workstations. For example, Orbia has the right to monitor use of electronic communications tools such as internet and email for the purpose of ensuring that our systems are being used in accordance with the Code of Ethics, other Company policies, and for compliance with applicable laws and the prevention and detection of crime. Unless otherwise protected by applicable law or contractual agreements, employees do not have an expectation of privacy when using Orbia-provided services, networks, computers, smart phones, or company-issued equipment. For further information, consult Orbia's Acceptable Use Policy.

Orbia's investigations processes allow gathering, collecting and reviewing information stored on Orbia systems and devices, including employee emails, as allowed under applicable law. If instructed to do so, employees or contractors must cooperate with company representatives in providing that information (including any "bring your own device") and may not delete or destroy any information on their computer systems.

Orbia retains documents and records reviewed during an investigation according to Orbia's Data Retention Policy, as well as local applicable legal requirements.

Only the Ethics & Compliance team can grant or restrict access to Orbia's case management database, which is limited to designated, trained individuals within the People Team, Internal Audit, and/or the Legal Department, as appropriate on a case-by-case basis.

## **4.2 After a Concern is Raised – What happens next?**

### **a) Initial Assessment and Review**

While the steps taken for the investigation will depend on each individual circumstance and the nature and scope of the allegations, Orbia's investigations protocols require that an investigation be conducted in a fair, objective, and professional manner by qualified and impartial personnel.

Upon receipt of a report of potential Misconduct through one of Orbia's speak-up channels, a member of the Ethics & Compliance team, where possible, will acknowledge receipt of the report within 7 working days.

Ethics & Compliance will then make an initial assessment of the concerns raised, and if it determines an investigation is necessary, will assign the appropriate investigations team to undertake the investigation. In general, the assignment of the matter is based on the geographic location and nature of the alleged Misconduct. Members of the People team, Internal Audit, the Legal Department and Ethics & Compliance may be assigned to review a concern of Misconduct.

**b) Follow-Up/Communication with Reporting Party**

Where necessary, the Ethics & Compliance team or assigned investigator will follow-up with the Reporting Party to request more information or provide a status update. Anonymous reporting parties should remember to continue to log into the Ethics Helpline, as the assigned investigations team will provide updates and may seek additional information via this anonymous communication channel.

Throughout the investigation, the Ethics & Compliance team can serve as a point of contact for any questions or issues relating to the pending investigation.

**c) Interviews/Requests for Information - Duty to Cooperate**

Interviews and other forms of information-gathering are integral parts of an investigation. Employees are expected to cooperate with investigations by providing truthful accounts and relevant documentation in response to questions and information requests. If you have been interviewed in connection with an ongoing investigation, you must not seek to identify the Reporting Party or carry out investigative steps on your own to learn more about the Misconduct concern. Employees who fail to cooperate, or otherwise impede an investigation, will be subject to disciplinary action.

**d) Closure, Feedback and Lessons Learned**

While the nature and seriousness of the allegations will impact an investigation's timeline, we aim to resolve reported concerns within 90 days after confirmation of receipt of the initial report.

Internal investigations are not like legal cases, which must prove guilt beyond a reasonable doubt. Instead, the typical burden of proof for an internal investigation is whether there are facts and evidence to show that it is more likely than not that a violation of the Code of Ethics or company policy has occurred.

As soon as practicable after the conclusion of the investigation, the Reporting Party will be informed about the resolution of the matter to the extent possible, within the bounds of confidentiality requirements. For reasons of confidentiality and privacy of all concerned parties, however, we generally will not share details of the outcome or related actions taken, but, if possible, will share that the matter has been concluded.

If an investigation reveals Misconduct, we will take appropriate action, which may include disciplinary action and necessary process improvements to prevent a reoccurrence. These process improvements can include targeted training, updates to processes and policies, tailored and anonymized "real case" communications and other actions that translate learnings from investigations into "lessons learned", which in turn strengthen Orbia's compliance environment.

### 4.3 Protection Against Retaliation – Retaliation is simply not tolerated

Orbia has a long-standing commitment to maintaining a workplace where all of us can ask questions and raise good-faith concerns about possible improper or wrongful activity without fear of retaliation. Retaliation against anyone who in good faith reports an actual or suspected violation of the law or Orbia's policies or provides information during an investigation is strictly prohibited.

Any individual who engages in Retaliation, or encourages someone else to retaliate against another individual, will be subject to disciplinary action, up to and including termination of employment.

The protection against Retaliation does not extend to individuals who knowingly or recklessly raise concerns that are not in Good Faith (e.g., employees who raise concerns that they know to be untrue or provide facts or information they do not believe to be true). An employee who raises a concern in bad faith may be subject to disciplinary action, up to and including termination of employment.

### 4.4 Process Fairness for Those Accused of Misconduct

Orbia takes seriously its obligation to provide a fair process for the review of alleged Misconduct. Those alleged to have engaged in Misconduct will be treated professionally and with dignity, and facts will be collected and reviewed in an objective and independent manner. Additionally:

- Investigations will be conducted in a timely, fair, and objective manner, consistent with local applicable law and in a way to preserve confidentiality to the extent possible; and
- Where possible, feedback will be provided to the party accused of Misconduct, even if no evidence of Misconduct was found after an interview.

### 4.5 External Reporting – Can I report my concern externally?

We strongly encourage internal reporting using the channels listed in Section 4.1 above. By reporting a concern internally, you give Orbia the chance to look into the matter and appropriately follow up. However, there is no prohibition against making a report to a competent external regulatory body.

## 5. Related Policies

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[Orbia's Code of Ethics](#)

[Global Data Privacy Policy](#)

[Global Acceptable Use Policy](#)

[Global Data Retention Policy](#)

## 6. Reporting Violations or Concerns

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We all have a stake in Orbia's success and maintaining the highest ethical standards. If you know or suspect illegal, unethical, or otherwise improper business activity or a violation of this Policy, report the situation as soon as possible. By raising a concern, you will help Orbia prevent problems and take appropriate corrective action.

There are multiple resources to help if you have a question or concern – choose the one you are most comfortable with:

- Your supervisor or other trusted manager
- A member of the People Team
- A member of the Legal Department
- A member of Internal Audit Department
- The Ethics & Compliance team at [ethics@orbia.com](mailto:ethics@orbia.com) or Orbia's Chief Compliance Officer
- Orbia's Ethics Helpline is available 24 hours a day, seven days a week with operators speaking the languages of everywhere we do business. Contact: [www.orbia.ethicspoint.com](http://www.orbia.ethicspoint.com) and click on the country where you are located for a telephone number for your country or to make a web report.

Orbia forbids retaliation against anyone who reports an issue in good faith or participates in an investigation. You should not be afraid to ask questions or raise concerns about a violation of law or this Policy. An act of retaliation or an attempt to intimidate employees is serious misconduct that will result in disciplinary action, up to and including termination of employment.

## 7. Questions about this Policy?

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If you have a question regarding this policy, we encourage you to reach out to the Ethics & Compliance team at [ethics@orbia.com](mailto:ethics@orbia.com).

<b>Title:</b> Global Speak-Up, Investigations and Non-Retaliation Policy	
<b>Sponsor:</b> Andrea DeShazo	
<b>Function:</b> Chief Compliance Officer	
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