

1. PURPOSE OF THE SYSTEM

The Arkema Group's whistleblowing system offers the possibility for Group employees and other Group stakeholders (as described in section 2 below) to report non-compliances related to the Arkema Group, which they are aware of. This system, which is governed by this procedure, contributes to maintaining honest practices and reinforces the Group's *Compliance & Business Ethics Program*.

This whistleblowing system is a reporting channel which complements traditional internal reporting channels (management, staff representatives, human resources etc.) and external reporting channels. As such, the use of this system is in no way mandatory.

2. SCOPE OF THE SYSTEM

The Arkema Group's whistleblowing system is open to:

- Group employees, as well as former Group employees and applicants for employment within a Group entity;
- shareholders, partners and holders of voting rights in the general meeting of a Group entity;
- members of the administrative, management or supervisory body of a Group entity;
- external and occasional Group staff (seconded employees, interns, agents, representatives...); and
- contractors of a Group entity and their subcontractors (including, as regard to legal entities, their employees and members of their administrative, management or supervisory body).

The whistleblowing system can be used to report facts relating to:

- the existence of conducts or situations contrary to the *Arkema Business Conduct & Ethics Code*, the *Arkema Anti-Corruption Policy* or the *Code of Conduct for Arkema Suppliers*;
- a criminal offence;
- an unlawful act;
- a violation or an attempt to conceal a violation of: an international commitment duly ratified or approved by France or by the country of the Group entity concerned by the report (i), or an unilateral act of an international organisation taken on the basis of such a commitment (ii), the law of the European Union (iii), as well as a law or regulation (iv); and
- a threat or harm to the public interest.

Examples include corruption, influence peddling or fraud, direct or indirect discrimination, moral and/or sexual harassment, breach of competition law, serious violation of human rights or fundamental freedoms, serious harm to the health and safety of people or to the environment.

Facts, information or documents, regardless of their form or media, covered by national defence secrecy (i), medical secrecy (ii), the secrecy of judicial deliberations (iii), the secrecy of judicial inquiry (iv), or solicitor-client privilege (v), are excluded from the scope of this system.

Any person wishing to make a report via this whistleblowing system must:

- act in GOOD FAITH; and
- act WITHOUT EXPECTING ANY DIRECT FINANCIAL COMPENSATION.

In addition, if the information contained in the report was obtained outside of the framework of professional activities, the person must also have had PERSONAL KNOWLEDGE of the facts revealed. Conversely, personal knowledge of the facts revealed is not required if the information contained in the report was obtained in the context of professional activities.

To allow an effective processing of the reports received via this system, the Arkema Group encourages the person making a report to specify his or her identity.

It should be noted that a person who has made an anonymous report benefits from the protection granted to whistleblowers if his or her identity is subsequently known.

It is expressly reminded that the misuse of the whistleblowing system, i.e. a use made in bad faith or with the intent of harming others, may expose the person who made the report to possible disciplinary sanctions or legal proceedings. Making an intentional false statement may constitute, subject to applicable law, a criminal offence punishable by imprisonment and a fine.

Conversely, the use of the whistleblowing system in good faith - even if the facts subsequently prove to be incorrect or do not give rise to any action - will not expose the person who made the report to any disciplinary sanction.

3. PROTECTION OF THE WHISTLEBLOWER

A whistleblower cannot be subject to any retaliation by the Arkema Group for having made a report in accordance with the provisions of this procedure. Any

act or threat of retaliation of such kind by an Arkema Group employee is punishable by disciplinary sanctions.

In accordance with applicable law, facilitators¹, individuals connected to the whistleblower and legal entities controlled by the whistleblower, or for whom he/she works, or with whom the whistleblower is connected on a professional level, also benefit, where applicable, from this protection against any act or threat of retaliation.

Any item likely to identify the whistleblower may not be disclosed (including to the person(s) targeted by him/her in the report), except to the judicial authority, and with the whistleblower's consent.

4. HOW TO USE THE SYSTEM

Any person who wishes to make a whistleblowing report can do so via the following secure email address, dedicated to the whistleblowing system:

alert@arkema.com

The recipients of this report are the members of the Whistleblowing Committee, as the referent designated by the Arkema Group.

The report must contain a DETAILED DESCRIPTION OF THE FACTS as well as any document likely to substantiate the report.

The person making the report is informed of the receipt of his/her report by the Whistleblowing Committee within seven (7) business days of such receipt.

5. THE PROCESSING OF THE REPORT

For efficiency purposes, the processing of the reports received on this system is centralized at ARKEMA FRANCE's level, except when the entity concerned by the report has the means and resources to process it. Centralized processing is also preferred when the sensitive nature of the report or the risk of conflict of interest justifies it.

¹ Any individual or legal entity that helped the whistleblower to proceed with a report

As needed, third parties to the Whistleblowing Committee may be involved in the processing of the reports, in agreement with said committee.

The Whistleblowing Committee or the third parties involved in the processing of a report may interview any employee or any other person it deems necessary and request any assistance or communication of documents that it may consider useful in the framework of the investigation carried out.

Any item likely to identify the person targeted in the report may not be disclosed, except to the judicial authority, and only once the facts of the report are proven to be true.

Within a reasonable period not exceeding three (3) months from the receipt of the report by the Whistleblowing Committee, the person who made the report is informed – except if the report was made anonymously - of the measures contemplated or taken to assess the accuracy of the allegations and, when relevant, to remedy the issue reported.

At the end of the processing of the report, the person who made the report, if known, is informed of the actions taken.

6. DATA PROTECTION

Within the framework of the whistleblowing system, ARKEMA FRANCE, or as the case may be, one of the Group entities, as data controller, collects and processes personal data in accordance with applicable regulations on personal data, including Regulation (EU) 2016/679 of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data.

Information on the processing of personal data within the framework of this whistleblowing system and the exercise of the rights of data subjects is available on:

- with regard to Arkema employees _ the *Personal data information notice for employees*, accessible on MyCareer;
- with regard to persons who are not Arkema employees _ the *Privacy Policy*, accessible on the internet website <https://www.arkema.com/global/fr/privacy-policy/>.

7. THE CLOSURE OF THE PROCESSING OF THE REPORT

When the facts reported clearly fall outside the scope of the whistleblowing system, the data relating to said report is destroyed without delay.

When the report does not give rise to any action or measure (in particular because the alleged facts are not sufficiently serious), the items of the file likely to identify the person who made the report and the persons targeted by him/her are destroyed within two (2) months from the closing date of all verification operations. The person who made the report is informed without delay of this closing date.

When disciplinary proceedings or legal proceedings are initiated against a person targeted in a report or a person having misused the whistleblowing system, the items of the file likely to identify these persons are retained until the end of these proceedings.

8. GUARANTEE OF THE CONFIDENTIALITY

It is expressly recalled that all precautions are taken within the framework of this whistleblowing system to guarantee the strict confidentiality of the whistleblower (i), of the whistleblower's entourage *i.e. facilitators, individuals connected to the whistleblower and legal entities controlled by the whistleblower, or for whom he/she works, or with whom the whistleblower is connected on a professional level* (ii), of the facts reported (iii) and of the targeted persons (iv).

These precautions are also taken and imposed on any potential external third parties involved in the processing of the report on behalf of Arkema Group.

The members of the Whistleblowing Committee, as well as the third parties to this committee who may be involved in the processing of a report, are individually and contractually committed to guaranteeing the confidentiality of the data collected and processed within the framework of the whistleblowing system.

It is a criminal offence, punishable by imprisonment and a fine, for the recipients of a report to disclose confidential information.