

Speak Up Procedure

1. Context

This procedure is aligned with and falls under the scope of the Speak Up Policy. It aims to provide Croda's employees and business partners with an overview of Croda's Speak Up procedure.

2. Scope

Spain.

This procedure covers all Croda employees (including former and prospective employees), self-employed workers, freelancers and consultants, paid and unpaid volunteers, interns, workers representatives during their functions of support and advice to the whistleblower, other individuals that assist the whistleblower, family, friends, colleagues of the whistleblower who could suffer retaliation in a work-related context, other companies owned by the Whistleblower or in which the Whistleblower works, and business partners of Croda.

The procedure applies to such people even when the report occurs:

- during the recruitment process or pre-contractual negotiations;
- during the probationary period;
- after the termination of the work-based relationship, if the information was acquired during the same.

Where there is a conflict between the content of this procedure and any local legislation and/or local procedures, the local legislation and any local procedures (set out in the appropriate Speak Up Procedure) will prevail.

3. What is the Speak Up service?

Speak Up is a confidential way to raise serious concerns. We use an external independent company called Navex Global who provides us with a confidential reporting service called EthicsPoint.

4. What should I report through the Croda Speak Up service?

The Speak Up service should be used to report suspected wrongdoing or dangers at work within Croda. Examples include:

- Any act or omission that may constitute an infringement of EU law related to: public procurement; financial services, products and markets; prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems;



- fraudulent acts or omissions detrimental to the financial interests of the European Union;
- actions or omissions that may constitute a criminal offence (i.e. fraud, corruption, bribery etc.), including those involving financial loss to the Treasury and Social Security;
- acts or omissions that could give rise to serious or very serious administrative offences of any kind;
- unethical activities;
- failure to comply with any legal or professional obligation;
- miscarriages of justice;
- danger to health and safety;
- damage to the environment;
- financial fraud or mismanagement;
- improper accounting;
- theft, damage or misuses of company property;
- breach of our Code of Conduct;;
- conduct likely to damage our reputation or financial wellbeing;
- unauthorised disclosure of confidential information;
- the deliberate concealment of any of the above matters.

We encourage and support you to report any issue causing concern.

5. What is the difference between Speak Up reporting and Grievance reporting?

Distinctions need to be drawn between raising a Speak Up via the Speak Up procedure and raising a grievance.

The Speak Up procedure should be used to raise concerns about the conduct of others that is in some way damaging to our organisation. The grievance procedure should be used to raise concerns about the conduct of management or fellow employees towards you personally. Grievance issues should be raised in line with your local HR grievance policy and procedure in the first instance where you feel comfortable doing so.

If you are uncertain whether something is within the scope of this procedure you can seek advice (in confidence) from the Group General Counsel, Company Secretary and President Sustainability or the Compliance Department (System managers), whose contact details are at the end of this procedure.

6. Protection and support for reporters

It is understandable that persons reporting their concerns are sometimes worried about possible repercussions. We aim to encourage openness and will support everyone who raises genuine concerns under this policy, even if they turn out to be mistaken.

Whistleblowers must not suffer detrimental treatment as a result of raising a concern. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Group General Counsel, Company Secretary and President Sustainability or the Compliance Department immediately.



Any Croda employee involved in any kind of detrimental behaviour against those reporting genuine concerns may be subject to disciplinary action.

7. How do I raise a concern?

If you have any concerns regarding suspected wrongdoing or dangers at work, there are a number of options available to you.

Where you feel comfortable to do so, you can raise the concern with your line manager either face to face (orally) or in writing. Alternatively, you may contact any of the following (either face to face (orally) or in writing):

- The Group General Counsel, Company Secretary and President Sustainability;
- The Compliance Director; or
- Any other member of the Executive Committee.

Contact details are set out at the end of this procedure in Appendix 1.

An alternative way of raising a concern is by using the Croda Speak Up service. This is a confidential and independent service. You may use this in one of two ways:

- **By telephone – via a call-handler**

The telephone numbers are listed in Appendix 2 to this procedure.

Dial the free phone number, then listen to the easy-to-follow instructions. You can speak to a specially trained person (English speaking only – but a translator is available) to tell them your concerns. Please note that you are unable to leave a voicemail by telephone.

Some countries (Chile, Turkey and Vietnam) require 2 stage dialling to be completed to reach a call handler, this is due to the country not having a direct freephone line.

- **Via the Navex Global EthicsPoint website**

You can send a confidential report by going to the Navex Global EthicsPoint website at croda.ethicspoint.com. You can click “Make a report” on the left-hand side of the screen by choosing from the drop-down menu which country you are located in and where the violation took place. Click “continue” and you will then be able to record details of your report in your own language by typing the details into the message boxes.

Whichever way you choose to contact Croda Speak Up, you will be given a unique case number enabling you to receive feedback. **Please keep this safe as you will need your case number to access your case details and be informed about the outcome of the investigation.**

The Croda Speak Up service is available at any time, 24 hours a day, and 7 days a week.

8. What information will I need to provide?



Please be prepared to provide the following information:

- What is happening / has happened;
- Dates and times the incident(s) occurred;
- Who has been involved;
- Where the incident(s) are occurring;
- How have you come to be involved;
- Any files or documents you think we need to see (you can upload these easily through the website if you choose to report via the Speak Up service).

Where you use the Speak Up service, you will be asked whether you would like to remain anonymous or whether you are comfortable to provide your name and contact details. There is no requirement to provide your name or any other personal information when making any Speak Up via any channel.

We do not expect you to have absolute proof of any wrongdoing that you report. However, we would like you to give comprehensive reasons for your concern. The more details you can provide the better as this will help us to investigate fully. If you report your concern via the website, we will be able to leave messages for you if we need more information. If you do leave your name then we may contact you directly via e-mail or telephone, however, please be assured that your name will remain confidential.

We will investigate all legitimate Speak Up matters that are reported and fall under the Speak Up scope.

9. What happens after I have raised my concerns through Speak Up?

Regardless of the channel through which matters are raised, all matters will always be referred to the Compliance Director and Group General Counsel, Company Secretary and President Sustainability.

If a report is submitted via the Speak Up, the report will be sent promptly to the Compliance Director and Group General Counsel, Company Secretary and President Sustainability who will act on it without compromising any individual.

Where a concern is raised outside of the Speak Up service (e.g. in a face-to-face meeting), your concern will be also sent promptly to the Compliance Director and Group General Counsel, Company Secretary and President Sustainability who will act on it without compromising any individual.

We will acknowledge receipt of your concern within seven (7) calendar days and carry out an initial assessment to determine the scope of any investigation. We will inform you of the outcome of our initial assessment if it determines that the reported concern does not fall under the Speak Up procedure and it is to be treated as a HR grievance.

If the reported concern falls under the scope of this procedure and enough details have been provided in the report, an investigation process will take place according to the Speak Up case management process. We may appoint an investigator or team of investigators including employee with relevant experience of investigations or specialist



knowledge of the subject matter or independent external advisors outside the company. The investigator(s) may make recommendations for change to enable us to minimise the risk of future wrongdoing.

Please, be assured that anyone involved in investigating your concern will hold your information confidential to the extent possible, consistent with a thorough investigation. It sometimes may not be possible to investigate a matter fully without identifying you, in this circumstance we will always ask your permission first and ensure the right support and confidentiality measures are in place.

We will immediately start the investigation which will take place within three (3) months of the date that we acknowledge receipt of the report. Where we do not acknowledge receipt of the report (i.e. we have received an anonymous letter for example), we will immediately start the investigation which will take place within three (3) months of the date that is seven (7) days after the date that we receive the report.

We will aim to keep you informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent us giving you specific details of the investigation or any disciplinary action taken as a result. You should treat any information about the investigation as confidential.

If we conclude that a reporter has made false allegations maliciously or with a view to personal gain, the reporter will be subject to disciplinary action.

When the alleged facts may constitute a criminal offence, please note that in some countries there is a legal requirement to forward this information to the National Public Prosecutor's Office or to the European Public Prosecutor's Office if the alleged facts affect the European Union financial interests.

10. How can I follow-up on my report?

Where you have used Croda Speak Up service, the Croda Speak Up service you used to report your concern is the one you will need to use each time you re-contact the Croda Speak Up service to pick up your reply or to leave further information. All you need to do is enter your unique case number that you will be given when you leave your first message. It's simple and secure.

Please note that it is really important that you keep the unique case number safe, as you will need it to follow-up on your case details and the outcome of the investigation. Should you lose your unique case number, you can contact the Compliance Department or the Group General Counsel, Company Secretary and President Sustainability.

If you have left your name and contact details we may contact you directly.

However, if you have requested that you do not want us to know who you are Speak Up will not pass on your details. So, unless you choose to identify yourself, there is no way of us knowing who has left a message.



Where a matter has been raised outside of the Speak Up service, we will need you to provide your contact details if you want to be informed of the outcome of the investigation or follow up on your case. The case details will be recorded in the Speak Up service and your case will be securely stored in the system.

11. Confidentiality and Anonymity

When reporting in writing to an individual or in a face-to-face meeting, the utmost confidentiality measures will be observed and the matters will be referred to the Compliance Department and Group General Counsel, Company Secretary and President Sustainability.

When calling the Speak Up line, anything you discuss with the call-handler is held in the strictest of confidence. Your telephone number is not captured by the service. The call-handler will seek clarification, where necessary, and agree notes of the concern you have raised. This will be reported via the Speak Up system to the Compliance Department and the Group General Counsel, Company Secretary and President Sustainability.

When using the messaging service via the Speak Up line, the information you provide will form a written report. Your email address is not captured by the service and there will be no attempt to identify you.

Please remember when reporting that it can be harder to assess whether an anonymous report is genuine or malicious. Consequently, while all anonymous reports will be considered, it may be more difficult for us to undertake a meaningful investigation.

At all times, if you have asked for your identity to be protected, we will not disclose it without your consent and acknowledgement.

The team in charge of the investigation and reports processing will be trained and aware of their duty to ensure the utmost confidentiality during the investigation.

12. If you are not satisfied

While we cannot always guarantee the outcome you are seeking, we will try to deal with your concern fairly and in an appropriate way.

If you are not happy with the way in which your concern has been handled, you can raise it with one of the other key contacts set out in Appendix 1.

13. External disclosures

The aim of this procedure is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace.

The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. It will very rarely if ever be appropriate to alert the media. We strongly encourage you to seek advice before reporting a concern to anyone external.



Speak Up concerns usually relate to the conduct of our staff, but they may sometimes relate to the actions of a third party, such as a customer, supplier or service provider. In some circumstances the law will protect you if you raise the matter with the third party directly. However, we encourage you to report such concerns internally first.

A list including external reporting channels is provided in Appendix 3.

14. Data protection

All the personal data processed under this Procedure will be handled in accordance with the provisions established in the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and local data protection regulations.

15. Rights of the reported persons

If persons are named in a whistleblowing matter either at the outset or during any investigation, those reported persons will be guaranteed the right to be informed as to the complaints against them and the right to be heard with the presumption of their innocence being respected.

Document Owner: Tom Brophy (Group General Counsel, Company Secretary and President Sustainability)
Document Administrator: Carolina Valea (Group Compliance Manager)

Document History

Date Issued	Version Number	Reason for change
January 2024	v1	Original



Appendix 1 – contacts

Group General Counsel, Company Secretary and President Sustainability	Tom Brophy T: 01405 863279 M: 07921 280792 Tom.brophy@croda.com
CEO	Steve Foots T: 01405 863231 M: 07768 646289 Steve.foots@croda.com
CFO	Louisa Burdett T: 01405 863286 M: 07721 624900 Louisa.burdett@croda.com
Group HR Director	Michelle Lydon T: 01405 864841 M: 07736811911 Michelle.lydon@croda.com
Compliance Department	Laura Thornton Compliance Director M : 07557 473574 Laura.thornton@croda.com Carolina Valea Compliance Manager Carolina.valea@croda.com
Croda Speak Up reporting line	See appendix 2 for telephone and web contact details



Appendix 2 – Speak Up Contact Numbers

Standard Phone Lines

Country:	Telephone Number:
Argentina	0800 345 4864
Australia	1 800 841325
Belgium	0800 74 658
Brazil	0800 764 5022
Canada	(833) 628-0153
China	400 120 9046
Colombia	01-800-5189218
Czech Republic	800 144 342
Denmark	80 83 04 31
Finland	(844) 514-1551
France	0 805 98 78 77
Germany	0800 0972 111
Hong Kong	800 963 911
Hungary	80 088 357
India	000 800 0502 219
Indonesia	0800 1503 164
Iran	+441405 863225
Italy	800 729 264
Japan	0800 888 2609
Kenya	0800 211 221
Malaysia	1-800-81-2477
Mexico	800 681 5394
Netherlands	0800 0227 369
Peru	(0800) 781 41
Poland	0 0 800 141 0115
Russia	8 800 301 45 84
Singapore	800 492 2315
South Africa	080 099 5190
South Korea	080 812 1291
Spain	900 999 367
Sweden	020 88 85 80
Taiwan	00801 49 1531
Thailand	1 8000 145 57
Tunisia	980-500-7468
UAE	800 032 0909
UK	0800 048 8996
US	(833) 628-0153

2 Stage Dialing Phone Lines

Country:	Telephone Number:
Ghana	(833)628-0153 (access code 0-2424-26-004)
Chile	(Telmex - 800) 800-225-288
Chile	(Telefonica) 800-800-288
Chile	(ENTEL) 800-360-311
Chile	(ENTEL) 800-360-312
Chile	(Easter Island) 800-800-311
Chile	(Easter Island) 800-800-312



Turkey	0811-288-0001
Vietnam	1-201-0288
Vietnam	1-201-0288

Webpage: Croda.ethicspoint.com



QR Code:



Appendix 3 – External reporting channels

Autoridad Independiente de Protección del Informante (A.I.P.I.)

Oficina Antifrau de Catalunya: [Buzón de denuncias anónimas](#) | [Oficina Antifraude de Catalunya](#)

