



Group Whistleblower Protection Policy

Adopted by the Board on 11 November 2010
(Revised March 2025)

1. Introduction and purpose

Dyno Nobel Limited and each of its subsidiaries (collectively, **Dyno Nobel** or **Group**) is committed to a culture of compliance, ethical behaviour and good corporate governance that encourages the reporting of improper, illegal and unethical behaviour.

Having a Whistleblower policy in place and accessible to all employees, in multiple formats and languages, helps us to live our Company values. This whistleblower policy (**Policy**) has been adopted to empower staff to confidentially report unethical or illegal conduct and raise concerns regarding actual or suspected contraventions of ethical or legal standards, without fear of victimisation, reprisal or harassment.

This Policy aims to:

- encourage the reporting of any perceived impropriety, unethical conduct, legal or regulatory non-compliance; and
- outline the rights of employees to receive protection from any reprisal or detrimental action arising from such disclosure.

2. Who does this Policy apply to?

This Policy is a Group-level policy and applies to all businesses of Dyno Nobel and their directors, officers and employees.

In some countries where we operate, local laws impose specific obligations and give specific protections in relation to certain types of reporting.

For the purposes of this Policy, references to “Employee” means employees as well as contractors who are acting in the position of an employee.

Compliance with this Policy within Dyno Nobel is mandatory.

3. Summary of the Policy

All employees are encouraged to report any matters or behaviours which they genuinely believe to be in contravention of Dyno Nobel’s Code of Conduct, policies or the law (**Unacceptable Conduct**).

Unacceptable Conduct includes:

- conduct or practices which are illegal or which breach any law;
- breach of any of Dyno Nobel’s policies;
- fraud, theft or misappropriation as set out in the Fraud & Corruption Prevention Policy;
- bribery, corruption, the making of improper payments or money laundering as set out in the Anti-Bribery Policy;
- unlawful discrimination or harassment; or
- conduct or practices involving danger to the health or safety of any individual or any damage to the environment.

The term ‘Whistleblower’ has several meanings. In common usage it refers to a person who raises a concern about a ‘wrong doing’. At Dyno Nobel a ‘Whistleblower’ is someone who alerts us to any suspected Unacceptable Conduct in the Group.

4. How to report?

Standard Reporting

In the first instance, any concerns regarding actual or suspected Unacceptable Conduct should be raised with the person's direct Manager or if the incident has occurred at manufacturing plant, to the Plant Manager.

However, if the person making the report, the Whistleblower, has reason to believe their direct Manager (or Plant Manager) may be involved, or the person making the report feels uncomfortable with disclosing it to their direct Manager or Plant Manager, it should be immediately notified to the General Manager/President of the relevant Business Unit within the Group.

If the Whistleblower making the report considers this is not appropriate (for example, he/she believes the General Manager/President may be involved) or the Whistleblower feels uncomfortable with disclosing this matter, the Whistleblower can make a report under the Alternate Reporting section below.

On the Manager receiving the report, he/she should notify the General Manager/President of the relevant Business Unit within the Group. If the Manager considered this is not appropriate, for example, he/she believes the General Manager/President may be involved) or he/she feels uncomfortable with notifying the General Manager/President, the Manager can make a report under the Alternate Reporting section below.

On a General Manager/President receiving a notification from a Manager (or Plant Manager), he/she should immediately notify the Chief Legal & Corporate Affairs Officer.

The Whistleblower seeking to make a report must not discuss the matter with anyone other than those to whom the disclosure has been made or those who are investigating the matter.

The Whistleblower must not conduct any preliminary investigations prior to making the report.

Alternative Reporting

As an alternative to Standard Reporting, a Whistleblower may report an incident to:

- one of the Whistleblower Protection Officers; or
- Dyno Nobel's Whistleblower Hotline 'Navex Global' (**Navex Global**), an externally managed, worldwide service that is multi-lingual and confidential. Navex Global may be contacted at any time and can take reports in English, French, Spanish, Turkish and Bahasa.

5. Who to report to?

Whistleblower Protection Officers

You can report your concerns to a Whistleblower Protection Officer at:

whistleblowerprotection@dynonobel.com

The Whistleblower Protection Officers are responsible for coordinating a preliminary investigation into any report received from a Whistleblower where they determine that further investigation is necessary, including assembling an investigation team when required.

The Whistleblower Protection Officers will, at all times, have direct and unrestricted access to financial, legal and operational assistance when this is required for any investigation.

Using the Whistleblower Hotline

Where a person wishes to remain anonymous, they can contact Navex Global. Disclosures can be made confidentially or anonymously to Navex Global as follows:

Online	http://dynonobel.ethicspoint.com	
Phone Lines:	Australia	1800 743 483 or 1800 452 415
	Benin	01 6150 9982
	Cameroon	6568 9982
	Canada	866 908 7235 or 866 251 0211
	Chile	Dial 800 360 312 first. At the prompt, dial 866 251 0211
	France	0 800 99 23 60
	Indonesia	001 803 1 002 2573
	Mexico	001 844 485 3113
	Papua New Guinea	00 086 1198
	Singapore	800 852 3055
	South Africa	080 001 0727
	Turkey	From an outside line, dial 0811 288 0001. At the English prompt, dial 866 251 0211
	United States of America	866 908 7235 or 866 251 0211

Where a matter has been reported to Navex Global, a Whistleblower Protection Officer will then review the report and determine how it should be handled.

6. Investigation process

Following receipt of a whistleblower report, the Whistleblower Protection Officers will determine whether further investigation is necessary. If it is, investigations follow the normal Dyno Nobel procedures for handling a complaint or disciplinary issue subject to a determination by a member of the Legal Team or Dyno Nobel's external lawyers that the investigation is to be undertaken for the sole or dominant purpose of providing legal advice to Dyno Nobel, in which case the Legal Team will determine the applicable procedure. Each investigation will involve undertaking a fair, independent and discreet investigation into the substance of the complaint to determine whether there is evidence to support the matters raised, having regard to individual confidentiality. Where appropriate and practical, the Whistleblower will receive feedback following the investigation.

Dyno Nobel is committed to rectifying wrongdoing verified by the investigation to the extent practicable in all circumstances.

7. Protection for Whistleblower

Dyno Nobel is committed to ensuring that a Whistleblower is not disadvantaged in any way from validly raising concerns about suspected Unacceptable Conduct.

Any Whistleblower who makes a disclosure under this Policy must not be personally disadvantaged for having made the disclosure, through:

- dismissal;
- demotion;
- any form of harassment;
- discrimination; or
- current or future bias.

Dyno Nobel is committed to minimising those possibilities by protecting the identity of the Whistleblower.

If a Whistleblower feels that they have been personally disadvantaged for having made the disclosure, against them, that person can appeal to the Chief Legal & Corporate Affairs Officer.

While protection is provided to Whistleblowers under this Policy, that protection is offered where the Whistleblower has acted in good faith and has not engaged in misconduct or illegal activities or made a malicious report. Deliberate false reports will not be tolerated and anyone found making a deliberate false claim or report will be subjected to disciplinary action, which could include dismissal.

Protection under legislation

In many countries, there are laws in place which impose specific obligations and protections in relation to whistleblowers.

For example:

- In Australia – *Corporations Act 2001* (Cth); and
- In the US: *The Whistleblower Protection Act of 2007*.

Dyno Nobel has adopted the Australian Whistleblower Protection Policy as a supplement to this Policy. Please refer to it for more information regarding the protections available to whistleblowers under Australian law. Please also note that only reports made in accordance with the Australian Whistleblower Protection Policy will be protected under Australian law.

If a person seeking to make a disclosure would like more information on the operation of this Policy, further information is available from the Chief Legal & Corporate Affairs Officer. Please be aware, however, that Dyno Nobel's in-house lawyers act for Dyno Nobel and cannot provide personal legal advice or representation.

8. Further advice

A copy of the policy is available on Dyno Nobel's intranet and its external website.

If you are uncertain as to whether any aspect of this Policy applies to you, please contact the Legal Team.

9. Amendments

Dyno Nobel reviews its policies from time-to-time to ensure compliance with applicable law and conformity with industry practice. Therefore, this Policy may be amended, modified or waived at the discretion of Dyno Nobel in accordance with application law and regulation.