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	Whistleblowing	

Basic information

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Approvers: Group Ethics Committee


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1. Introduction

The [Imerys Code of Business Conduct & Ethics](#) introduces a commitment to the highest standards of ethics and legal compliance in our daily professional behavior. To achieve this objective, it states the critical importance of reporting improper conduct. Thus the Group has established a whistleblowing process which provides multiple ways for the Associates¹ and the external stakeholders (e.g.: local community, customers, suppliers) who are aware of circumstances they believe to represent violations of Imerys policies or legal requirements to actively share those with the Group.

This policy defines the fundamental elements of this whistleblowing system (named ‘Speak Up!’): it explains its governance (who establishes, manages and supervises the system), its main operational steps (how to report alleged violations or questionable conduct and how Imerys responds to a report) and its core principles to ensure protection of the whistleblowers. Thus this policy is meant to be communicated as largely as possible, to both the internal and external stakeholders of Imerys.

2. Governance


The RACI² roles for the whistleblowing system are distributed as follows within Imerys:

- **Executive Committee:** The Executive Committee of the Imerys Group has established the Ethics Committee to assist the Executive Committee in ensuring the Group’s operations are conducted ethically (see hereafter the role of the Ethics Committee). On a yearly basis, it is **informed** of the performance and effectiveness of the whistleblowing system by the Chair of the Ethics Committee.
- **Ethics Committee:** The Ethics Committee³ is **accountable** for the whistleblowing system. This includes: defining the whistleblowing policy, approving the whistleblowing case management process, approving the selection of the whistleblowing service provider, ensuring that the Group Internal Audit & Control Vice-President has sufficient human and financial resources to efficiently implement the system, assessing the performance and effectiveness of the system, and identifying new ideas to improve this system.
- **Group Internal Audit & Control Vice-President:** The Group Internal Audit & Control Vice-President reports to the CEO. He/She is **responsible** for the whistleblowing system. This includes: defining the whistleblowing case management process, communicating and training on this process, selecting the service provider, performing a central administration of the system.

¹ Associates are directors, officers and employees of any legal entity of the Imerys Group, exclusively or jointly controlled by Imerys SA, directly or indirectly, and of Imerys SA. In this definition, employees are all Imerys Group employees, without distinction relating to their function or grade, whether they are permanent or temporary employees, trainees, personnel under apprenticeship or work experience contracts, or personnel employed by temporary agencies or seconded to the sites.

² The RACI (Responsible, Accountable, Consulted, Informed) matrix is a responsibility assignment matrix.

³ The Ethics Committee is composed of 8 members (including 5 Executive Committee members). It is chaired by the Group General Counsel and meets at least twice a year (see [the Ethics Committee Charter](#) for more details).

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3. Reporting & Investigation Requirements

3.1. Who Should Be Reporting

- Imerys Associates and anyone contractually working for Imerys have an ethical responsibility to report any improper misconduct observed directly by them or reported to them by an external stakeholder. They have an obligation to raise issues that could potentially affect Imerys people, business or reputation.
- Any other external stakeholders (e.g.: local community members) are encouraged to report improper misconduct.


3.2. What Should Be Reported

- **Misconduct:** Any violation or possible violation of the Imerys Code of Business Conduct & Ethics, policies and procedures established by Imerys management, or laws and regulations applicable in the region where the allegations arose should be reported.
 - Are in the scope (not comprehensive list): anticompetitive practices, asset misappropriation (theft), breach of confidentiality, bribery, child labor, conflict of interest, discrimination, financial manipulation, harassment, forced labor, threat to the environment, threat to health, threat to safety. The definitions of those misconducts are provided in Appendix 1.
 - Are out of scope (not comprehensive list): complaint on management style, disagreement on some management decisions (investment decision for example).
 - Note: It is not the whistleblower's responsibility to determine whether the circumstances he/she considers suspicious are actually a violation of a policy, procedure, or legal requirement. Rather, a whistleblower should have a good faith basis for believing that such circumstances could be a violation.
- **Person misconducting:** Any Imerys Associate or anyone who does business with Imerys (e.g.: an employee of a supplier, an agent, other comparable long term business partner) perpetrating any misconduct (as described above).

3.3. How to Make a Report

At Imerys, there are two channels to report misconduct: via a member of the Imerys management team or via a dedicated helpdesk (internet or telephone).

- **Directly contacting Imerys management**
 - As the preferred option for reporting such concerns, the whistleblower should consider reporting to (i) his/her manager if he/she is an Imerys Associate or (ii) his/her usual contact at Imerys if he/she is a third party.
 - If the whistleblower is uncomfortable sharing his/her concerns with his/her manager or his/her usual Imerys contact, or if there is no satisfactory response to a good-faith report of a suspected violation from his/her manager or his/her usual Imerys contact, the whistleblower should raise the issue with another individual, including one at a higher level.
 - In addition, the Human Resources, Internal Audit & Control, Corporate Social Responsibility (CSR), Environment, Health & Safety (EHS) and Legal departments personnel are all available to hear their concerns.

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- **Using the whistleblowing helpdesk**

- A whistleblowing helpdesk has been established to allow whistleblowers to report cases where (i) he/she prefers to make a report without directly interacting with Imerys personnel, or (ii) if he/she did not receive a satisfactory answer from the people already solicited.
- The website url to the whistleblowing helpdesk is: speak-up.imerys.com
- The whistleblowing helpdesk is operated by Navex Global, a third party provider chosen by Imerys. The name of this whistleblowing service administered by Navex Global is EthicsPoint. It provides two ways to make a report:
 - a written report via an online form (available in 8 languages)
 - an oral report via a call center (available in 33 languages)
- All reports, regardless of the method of reporting or the person receiving the report, are handled in accordance with this policy, and more specifically with the core principles related to the protection of the whistleblowers detailed in section 4.
- This helpdesk is not an emergency service. It shall not be used to report events presenting an immediate threat to life or property as reports submitted through this service may not receive an immediate response.


3.4. What Information Should Be Provided

- **General guidelines**

- A report is made of one or more alleged violation(s).
- When a whistleblower makes a report, he/she should be prepared to provide the following information for each alleged violation:
 - What happened?
 - When did it happen?
 - Who was involved?
 - Are the circumstances still ongoing?
 - What is the urgency of the situation?
 - How does the whistleblower know about these circumstances?
- All reports should be factual and as complete as possible. Consequently, if a whistleblower has documentation or other supporting evidence, he/she should make that known and available to the investigation.
- Although a whistleblower's opinion may be requested during the process, speculation should be avoided.

- **Guidelines specific to the whistleblowing helpdesk**

- If the whistleblower uses the [whistleblowing helpdesk](#), he/she has to provide a pre-defined and detailed list of information on him/her and on the alleged violation(s).
 - By phone: the Navex operator is trained to ask the questions that are relevant to set up a full report.
 - Via the online form: the whistleblower is guided on the website and has to fill in several fields to submit the report.

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- Once the report is finalized, he/she is provided with a unique case number (aka 'report key') and a password which can be used to follow up on his/her report.

3.5. What Happens After a Report is Made


- **General guidelines**

- Reported alleged violations which are serious enough are timely investigated by Imerys in order to identify their cause and to implement appropriate remedial actions. Those investigations are conducted with respect for the rights of all involved individuals.
- If needed, external advisors may be appointed to assist in the investigation and/or preserve legal privilege.
- If, after a fair investigation, including an opportunity for the alleged wrongdoer to be heard, a misconduct has been determined, disciplinary action may be taken against the wrongdoer, including termination of employment, in accordance with local laws.
- Full recovery of any funds or assets are required in the case of such violations and, if appropriate, the Group may take further legal action including criminal proceedings as provided under law.

- **Guidelines specific to the whistleblowing helpdesk**

- All reports made through the whistleblowing helpdesk are sent to the Central Referents of the system who have an independent position within the Group. They review the report, identify the subject matter and assign the report for investigation to the relevant Functional Referent. Imerys reserves the right to decline to investigate reports that are clearly frivolous or do not contain enough information to allow for a meaningful investigation, although efforts shall be made to obtain further information from a whistleblower before disregarding a report.
- A Functional Referent is designated in each of several subject areas: Compliance (antitrust/competition, breach of confidentiality, bribery), Environment, Finance (asset misappropriation/theft, conflict of interest, financial manipulation), Health & Safety, Human Resources (child labor, discrimination, forced labor, harassment). The Functional Referents consider the facts of the report and assign an investigative team of trained professionals in the applicable field to conduct the investigation.
- The investigative team collects and reviews documents, conducts interviews, inspects locations, if needed, and performs any other tasks necessary to come to a conclusion about the allegations in the report. Any person contacted by an investigative team shall cooperate with that investigation by providing true and factual answers. The investigative team contacts the whistleblower for more information. They provide periodic reports on the status of the investigation to the Functional Referents.
- The investigative team's conclusions and recommendations are summarized in an investigation report which is presented to the relevant Imerys Leaders⁴ in the Business Area and/or Support Function that are the subject of the investigation. If needed, appropriate steps to address the conclusions of the investigation are taken by the relevant Imerys Leaders.
- The whistleblower is informed of the outcome of the investigation and potential action plan.

⁴ The Imerys Leaders are senior managers who work in the Business Area or Support Function where the alleged violation occurred and who have enough authority to approve the investigation report and develop the action plan.

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- The relevant Imerys Leader may refer to the Ethics Committee if he/she disagrees with the conclusions of the report. In this case, the Committee either confirms the findings of the report or reopens an investigation.

4. Core Principles

4.1. Confidentiality

- **General principles**

- All reports made under this policy (whatever the channel used) shall remain confidential throughout the whistleblowing process. To maximize confidentiality, the following principles are defined and implemented:
 - Only the people involved in the investigation know the facts and the identity of the whistleblower.
 - Every effort shall be made to keep the number of persons aware of this information (facts and identity of the whistleblower) to a minimum.
 - The people who receive such information sign a non-disclosure agreement.
 - All persons involved in the investigation are trained on the criticality of confidentiality in such a process.
 - Improper disclosure of the identity of the whistleblower shall subject the person making the disclosure to disciplinary action.
- Imerys reserves the right to disclose the identity of a whistleblower if it is legally required to report the circumstances of a report to the local authorities, but even in such a case it shall maximize any opportunities available to maintain the confidentiality of the whistleblower's identity.

- **Principles specific to the whistleblowing helpdesk**


- The identity of the whistleblower is known to the Central and Functional Referents and only to those other persons who have a need to know the whistleblower's identity in order to perform an effective investigation.
- The system and report distribution ensure that implicated persons are not notified or granted access to reports in which they have been named.

4.2. Anonymity

- A whistleblower can choose to make a report anonymously, except where legally restricted from doing so. In that case, he/she should not include information that may personally identify himself/herself.
- However in order to protect against malicious or frivolous complaints and to facilitate investigation, Imerys encourages whistleblowers to disclose their identity. Concerns expressed anonymously may be considered or disregarded at Imerys' discretion, depending only on the seriousness of the reported facts.

4.3. No Retaliation

- Imerys encourages its Associates and other stakeholders to share any information they believe to represent a threat to the ethical conduct of its business. Accordingly, Imerys shall take no action in retaliation against any person for making a good faith report under this policy, even if no violation has been found after investigation. It is expressly forbidden for any Imerys employee to discharge, demote, suspend, threaten, harass, or in any way discriminate against a person based upon any good faith report by a person or his/her participation in an

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investigation of such a report. Any person found to have retaliated against another for making a report or participating in an investigation shall be subject to discipline, up to and including termination of employment.


- Imerys reserves the right to take disciplinary action against a person who violates this whistleblowing policy by knowingly making false and/or malicious statements against another with the intent of misleading or wrongfully initiating an investigation.
- If the whistleblower reports a wrongdoing scheme in which he/she has taken an active role, he/she could nevertheless be subject to disciplinary sanctions. However, his/her denunciation would be taken into consideration and may reduce the level of the sanctions.

4.4. Data Retention

- The electronic data gathered by Navex Global are hosted in Europe and in compliance with the EU General Data Privacy Regulation.
- The processing and retention of personal data in connection with a whistleblower's report shall be made in compliance with the EU General Data Privacy Regulation (GDPR). This means in particular complying with the following:
 - If the report is made by phone on the whistleblowing helpdesk: the discussion over the phone with the Navex operator is not recorded.
 - Once the investigation is over:
 - If the alleged violation(s) is/are not confirmed: the entire report shall be anonymized within 2 months.
 - If the alleged violation(s) is/are confirmed (and in particular if a disciplinary action is decided): the relevant information may be retained for the purpose of potential litigation.


4.5. Independence

To ensure an independent investigation and to avoid conflicts of interest, when a misconduct involves a member of the Executive or Ethics Committee, the Ethics Committee (without the participation of the concerned Committee member if he/she is also a member of the Ethics Committee) is responsible for the investigation.

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APPENDIX 1: LIST & DEFINITIONS OF MISCONDUCTS

Title	Definition
Anticompetitive practices	Anticompetitive practices are agreements and conducts that prevent, restrict or distort competition. Anticompetitive agreements or cartels include price fixing, market sharing and bid rigging. Unilateral behaviors by a dominant company that may lead to an abuse of dominant position include predatory pricing, tying, loyalty rebates/retrospective discounts, refusal to supply, exclusivities and discrimination.
Asset misappropriation (theft)	Asset misappropriation refers to the unauthorized or improper use of a company's assets (including cash, inventory and all other assets).
Breach of confidentiality	Breach of confidentiality refers to the disclosure of a company's non-public information without its consent or use of such information for illegitimate purposes.
Bribery	Bribery occurs (i) when a party proposes (or yields to the request of someone) to offer something of value with the intent to influence an act or decision in order to obtain, retain or direct business or any other advantage or (ii) when a party accepts (or requests) something of value as a condition to act to the advantage of the party giving it.
Child labor	Child labor refers to work that is mentally, physically, socially or morally dangerous and harmful to children (knowing that a child is any person under the age of 18 according to UNICEF); and/or interferes with their schooling by depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work.
Conflict of interest	A conflict of interest is a situation where there is a risk that a direct or indirect private interest (political, business or commercial, etc.) of an employee interferes with the legitimate interest of the company for which that employee works.
Discrimination	Discrimination refers to unequal treatment of persons on specific personal characteristics of any kind including gender, age, nationality, religion, sexual orientation, marital, parental and family status, ethnicity, disabilities, political or trade union affiliation.
Financial manipulation	Financial manipulation refers to the deliberate misrepresentation of the financial condition of a company accomplished through the intentional misstatement or omission of amounts or disclosures in the financial statements to deceive financial statement users, whether the manipulation is for the benefit of the company or for the benefit of the fraudster.
Harassment	Harassment refers to a course of comments or actions that are unwelcome, or should reasonably be known to be unwelcome, to the person towards whom they are addressed (e.g.: sexual harassment, psychological harassment, physical harassment, power harassment, verbal harassment and visual harassment).
Forced labor	Forced labor refers to all work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily, that is performed involuntarily and under the menace of any penalty.
Threat to the	Threat to the environment is (i) a deliberate and substantial breach of environmental

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environment	protocols or applicable environment related legislation or (ii) an environmental incident or accident that could cause significant harm to the environment.
Threat to health	Threat to health is a deliberate and substantial breach of health protocols or applicable health related legislation.
Threat to safety	Threat to safety is a deliberate and substantial breach of safety protocols, in particular the 'Serious 7' protocols or a breach of applicable safety related legislation.
Other	If you feel that the definitions above do not describe the event, action or situation you are looking to report about, please use this header.