



Policy on Whistleblower Protection

(Status: Sept 2021)

Introduction

The Sarbanes-Oxley Act of 2002 makes it a federal crime for any organization — nonprofit and for-profit — to retaliate against a “whistleblower” who reports illegal or unacceptable activity. It also requires publicly traded companies to establish a confidential process for reporting misuse of the organization’s financial assets.

General

Orion Engineered Carbons’ Code of Conduct (“**Code of Conduct**”) requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers, and employees to comply with the Code of Conduct and to report violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No director, officer, or employee who in good faith reports a violation of the Code of Conduct, laws or regulations shall suffer harassment, retaliation, or adverse employment consequences. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.

Reporting Violations

The Code of Conduct addresses Orion’s open-door policy and suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee’s supervisor is in the best position to



address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Legal Department or the Human Resources department or anyone in management who you are comfortable approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct Orion's global Chief Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following Orion's open-door policy, individuals should contact the Chief Compliance Officer directly.

This can be done via e-mail to: christian.eggert@orioncarbons.com or anonymously via the online portal:

https://www.orioncarbons.com/reporting_violations

or

<https://www.bkms-system.net/bkwebanon/report/clientInfo?cin=15orion4&language=eng>

Compliance Officer

Orion's Chief Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code of Conduct, laws or regulations and, at his or her discretion, shall advise the chief executive officer and/or the Audit Committee. The Chief Compliance Officer has direct access to the Audit Committee of the Board and is required to report to the Audit Committee at least quarterly on compliance activity.

Accounting and Auditing Matters

The Audit Committee of the Board shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Chief Compliance Officer shall notify the Audit Committee of any such complaint and work with the committee until the matter is resolved.



Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code of Conduct, laws or regulations must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code of Conduct, laws or regulations. Any allegations that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously (to the extent allowed in the country concerned). Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Chief Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within 5 business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.
