



Whistleblower Policy

Purpose

SEA Water is committed to maintaining a culture of integrity, transparency, and accountability. This policy encourages all stakeholders, incl. employees, partners, and customers, to report unethical, illegal, or harmful practices without fear of retaliation.

Scope

This policy applies to all SEA Water stakeholders globally.

If you have questions concerning the meaning or application of this policy, please contact a relevant manager or the policy owner at impact@drinkseawater.com.

What to report:

- Fraud, corruption, or bribery.
- Environmental harm or violations of sustainability commitments.
- Health and safety risks.
- Discrimination, harassment, or other unethical workplace behaviors.

Grounds for acceptance: SEA Water will accept a grievance where the concern relates to one or more of the reportable categories listed above, is raised in good faith, and contains sufficient information to allow an investigation to be conducted. Concerns that are anonymous but lack sufficient detail, or that are submitted with clear malicious intent, may not be taken forward as formal grievances. In such cases, the reporter will be informed where possible.



Reporting channels

If you want to raise a concern about irregularities or wrongdoing, you can send an email to HR@drinkseawater.com. Please indicate in your email if you wish to remain anonymous.

SEA Water strives for a culture of transparency and accountability. Employees are strongly encouraged to first address concerns directly with the people involved, your supervisor, appropriate manager or HR representative. SEA Water urges all employees to address concerns with their supervisors immediately.

If that is not possible, and you prefer not to email, you can raise your concerns via the Dutch anonymous reporting channel [here](#).

Confidentiality and anonymity

All reports will be handled with the highest possible level of confidentiality. If a concern is reported via email or anonymous reporting channel, your identity will be protected. In certain cases, we may request your identity to facilitate effective resolution. Rest assured, your identity will never be disclosed without your explicit consent.

However, there are limited circumstances where anonymity cannot be fully guaranteed. This applies when disclosure is required by law, a report is made with malicious intent or in bad faith, or if the nature of the concern makes it impossible to investigate without revealing the whistleblower's identity.

Protection against retaliation

SEA Water has zero tolerance for retaliation against anyone who raises a concern in good faith. Any employee found to have retaliated against a whistleblower will face disciplinary action, up to and including termination. This protection applies regardless of the outcome of the investigation.

Investigation process and timelines

- All reports will be acknowledged within five business days



- Within ten business days of acknowledgement, the reporter will be informed whether the concern has been accepted as a formal grievance and what the next steps are
- A confidential and impartial investigation will be conducted, with a target completion time of 30 business days. Where more time is required, the reporter will be informed of the delay and given an updated timeline
- The reporter will be kept informed of each material step in the resolution process
- Outcomes and corrective actions will be communicated to the reporter upon conclusion of the investigation
- Where a concern is not accepted as a formal grievance, the reporter will be informed of this decision and the reason for it