

DEPARTMENT: BOARD OF DIRECTORS**SOP# II-040**

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Approved by: Executive Committee

Title: WHISTLE BLOWER

Policy: This policy defines the processes for notifying the Audit Committee of the Board of Directors of complaints regarding compliance of the laws and regulations to which Alto Ingredients is subject, violations of Alto Ingredients' Code of Ethics, fraud, including any questionable accounting, internal accounting controls, audit matters (collectively "Misconduct") and for the management and reporting of these complaints. In accordance with the Alto Ingredients' Code of Ethics, the Board of Directors and Alto management expect all employees – and anyone carrying out work on behalf of Alto Ingredients – to obey the law, both in letter and spirit, and to promptly bring to the attention of management and/or the Audit Committee any evidence of violation of the Code of Ethics. (see SOP # II-030, Code of Ethics). Each employee, consultant, officer, Director has a responsibility to promptly report any suspected Misconduct in accordance with the provisions of this policy. Any other third party, such as vendors, consumers, stockholders or competitors also may report, under the procedures provided in this policy, a good faith complaint regarding accounting or auditing matters. In order to facilitate the reporting of communications regarding alleged Misconduct, the Audit Committee has established procedures for direct contact with NAVEX, an independent organization operating 24 hours a day, 7 days a week, with access to interpreters in multiple languages. An interview specialist at NAVEX will document the concerns and relay the concerns to the designated Management of Alto Ingredients.

Purpose: Any employee, consultant, officer or Director of Alto Ingredients, Inc. or its subsidiaries may submit a good faith complaint, or participate in investigations, regarding any Misconduct without fear of dismissal, discrimination or retaliation because of such submission or participation. Alto Ingredients is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls, audit practices, and health and safety practices. Alto Ingredients' Audit Committee will oversee treatment of employee concerns in this area. Specifically, Alto Ingredients' policy is designed to prevent individuals from being subject to disciplinary, discriminatory or retaliatory action by Alto Ingredients or any of its agents or employees as a result of an individual's:

- disclosing information to a government or law enforcement agency or a representative of Alto Ingredients, where the individual has a good-faith, reasonable belief that the information demonstrates a violation or possible violation of a federal or state law, rule or regulation;

- providing information, filing, testifying or participating in a proceeding filed or about to be filed, or otherwise assisting in an investigation or proceeding regarding any conduct that the individual reasonably and in good faith believes involves a violation or possible violation of a federal or state law, rule or regulation; or

providing information to Alto Ingredients' representatives or other persons where the employee has a good-faith, reasonable belief that the information discloses a violation or possible violation of the Code of Ethic. If any employee, officer, Director or consultant believes he or she has been subjected to any discrimination or retaliation or other action by Alto Ingredients or its agents for reporting suspected Misconduct in accordance with this policy, he or she may file a complaint with our General Counsel by following the procedures set forth below under the heading "Method of Reporting Complaints." If it is determined that an employee has experienced any improper employment action in violation of this policy, we will endeavor to promptly take appropriate corrective action.

Scope: This policy applies to all Directors, officers, consultants and employees of Alto Ingredients, and anyone carrying out work on behalf of Alto Ingredients.

Procedures:

1.0 Definition

In order to facilitate the reporting of employee complaints, Alto Ingredients' Audit Committee has established the following procedures for the confidential, anonymous submission, receipt, retention and treatment of complaints regarding alleged Misconduct.

2.0 Scope of Matters Covered

These procedures relate to complaints made pursuant to this policy relating to Misconduct including any questionable accounting or auditing matters such as, without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of Alto Ingredients;
- Fraud or deliberate error in the recording and maintaining of financial records of Alto Ingredients;
- Deficiencies in or noncompliance with Alto Ingredients' internal accounting controls;
- Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of Alto Ingredients;

- Deviation from full and fair reporting of Alto Ingredients' financial condition;
- Criminal activity;
- Dangers to health and safety, including violations of Alto Ingredients' health and safety policies;
- Damage to the environment;
- Failure to comply with any legal or regulatory requirements;
- The deliberate concealment of any of the above matters; or
- Unethical behavior.

The above list is not exhaustive, and employees should not be discouraged from making any disclosure of concerns that they may have simply because those concerns do not fall within the categories identified above.

3.0 Method of Reporting Complaints

Through Regular Channels

Employees, and those carrying out work on behalf of Alto Ingredients, are encouraged to use their judgement prior to raising any concerns under this policy. Employees do not need absolute proof of their suspicions, but those suspicions should be genuine and based on a reasonable belief of the relevant circumstances and any disclosures should be made in good faith. Consistent with our values, Alto Ingredients is committed to maintaining a culture of openness, honesty and integrity. Employees should be aware therefore that they may face sanctions if they make a false report in bad faith.

If an employee, officer or consultant becomes aware of suspected Misconduct, it should be reported to the supervisor. In turn, the supervisor is responsible for bringing your report to the attention of management.

If an individual is not comfortable reporting the suspected misconduct to the supervisor, the individual may call NAVEX toll free at 877-217-4695, and online at <https://www.altoingredients.ethicspoint.com>. NAVEX is an independent organization operating 24 hours a day, 7 days a week, with access to interpreters in multiple languages. You do not have to give your name. An interview specialist will document your concern, assign a personal reference number and relay your concern to the designated Management of Alto Ingredients. Investigation results and any action taken by the management of Alto Ingredients will be reported to the General Counsel and the Chair of the Audit Committee.

The role of the Audit Committee is to oversee Alto Ingredients' financial accounting and reporting and public disclosure on behalf of Alto Ingredients' Board of Directors and the implementation and effectiveness of the Company's Code of Ethics and monitoring compliance with the Company's Code of Ethics, among other things. Employees should not

use the Policy for any issues or concerns relating to their own personal circumstances at work. Employees should follow Alto Ingredients' Human Resource grievance or other procedures established at their place of work for handling such matters.

4.0 Treatment of Complaints

Complaints will be treated by Management as follows:

- Upon receipt of a complaint, management 1) determine whether the complaint actually pertains to compliance of the laws and regulations to which Alto Ingredients is subject, violations of Alto Ingredients' Code of Ethics, fraud, including any questionable accounting, internal accounting controls or audit matters, criminal activity, dangers to health and safety, or violation of other laws or policies, and 2) when possible (i.e., when made other than anonymously), acknowledge receipt of the complaint to the sender.
- A copy of the complaint will be given to each of the Chair of the Audit Committee, the General Counsel, the Vice President Human Resources, and a Senior Human Resources Generalist.
- Complaints relating to accounting matters will be reviewed under Audit Committee direction and oversight by such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of Executive Management.
- Alto Ingredients will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee or third party working on behalf of Alto Ingredients in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding accounting matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

5.0 Reporting and Retention of Complaints and Investigations

Reporting and retention of complaints will be treated by the Management as follows:

The Vice President Human Resources will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall inform and involve the Chair of the Audit Committee and the General Counsel. the Vice President Human Resources, General Counsel, and the Chair of the Audit Committee and, at the discretion of the General Counsel, other personnel involved in the investigation of reports, shall have access to the log. If all three

are satisfied with the outcome of the investigation and resolution, then no further action shall be taken. Copies of the log and all documents obtained or created in connection with any investigation will be retained for a period of three years.