

AUDIT COMMITTEE  
OF THE BOARD OF DIRECTORS OF  
TETRA TECHNOLOGIES, INC.

POLICY AND PROCEDURES  
FOR RECEIPT AND TREATMENT OF COMPLAINTS RELATED TO  
ACCOUNTING AND COMPLIANCE MATTERS

(As amended effective December 13, 2021 by the Audit Committee)

1. **Purpose.** The purpose of this Policy and Procedures for Receipt and Treatment of Complaints Related to Accounting and Compliance Matters (“Policy”) is to establish “whistleblower” procedures pursuant to Rule 10A-3(b)(3) under the Securities Exchange Act of 1934, as amended, (which implements §301 of the Sarbanes-Oxley Act of 2002) and the Charter of the Audit Committee (the “Audit Committee”) of the Board of Directors of TETRA Technologies, Inc. (together with its subsidiaries, “TETRA” or the “Company”). TETRA is committed to maintaining compliance with all applicable securities laws and regulations, accounting standards and controls, and audit practices.
2. **Policy.** The Audit Committee has created this Policy to establish and maintain procedures for:
  - The receipt, retention, and treatment of complaints and reports (hereinafter collectively referred to in this Policy as “reports”) received by the Company regarding accounting, internal accounting controls, or auditing matters (“Accounting Matters”), including without limitation,
    - fraud against investors, securities fraud, mail or wire fraud, or fraudulent statements to the SEC or the investing public;
    - violations of U.S. Securities and Exchange Commission rules and regulations applicable to the Company and related to accounting, internal accounting controls, or auditing matters;
    - intentional error or fraud in the preparation, review, or audit of any financial statement of the Company;
    - significant deficiencies in, or intentional noncompliance with, the Company’s internal accounting controls;
    - misrepresentation or false statements made by any employee regarding any matter contained in the Company’s financial records, financial reports, or audit reports; and
    - deviation from full and fair reporting of the Company’s financial condition.
  - The receipt, retention, and treatment of reports, other than Accounting Matters, received by the Company regarding conduct or omissions of Company employees or third parties (i) in possible violation of either TETRA’s Code of Business Conduct or any law, rule, or regulation applicable to the

Company or (ii) that may cause significant damage or prejudice to the Company, including to its public image (“Compliance Matters”); and

- The confidential, anonymous submission by employees of concerns regarding questionable Accounting Matters and Compliance Matters.

It is the policy of the Company to handle all Accounting Matters and Compliance Matters received by it in a serious and expeditious manner. The Audit Committee will review this Policy as often as necessary and make modifications as appropriate.

3. **Communication of Reporting Procedures.** The Company will distribute to all employees an explanation of its reporting procedures, generally in the form of Exhibit A attached hereto (the “Reporting Procedures”), so that all employees will be informed of the multiple ways in which they can report concerns regarding the Company’s Accounting Matters and Compliance Matters. The Reporting Procedures have been made accessible to all employees and are being implemented with ongoing assistance from an independent, third-party provider.

The Company will post this Policy together with the Reporting Procedures on the Company’s public web site and the employee intranet site (“iConnect”). In addition, the Company will post information relating to the availability and operation of its Hotline at each of its facilities.

#### 4. **Reporting of Concerns.**

A. Employees of the Company may report any Accounting Matter or Compliance Matter relating to the Company pursuant to one of the following methods:

- *Problem Solving Procedure.* Employees with concerns regarding Accounting Matters or Compliance Matters are encouraged to timely share their questions, concerns, or suggestions with the Company so that they can be properly and timely investigated and addressed by qualified personnel. In many cases, an employee’s direct supervisor will be in the best position to initially discuss an employee’s concern. However, if an employee is not comfortable discussing a concern with his or her direct supervisor or is not satisfied with the supervisor’s response to a concern that has been raised by the employee, the employee should communicate the concern to the Company’s (i) General Counsel; (ii) Chief Compliance Officer (“CCO”), to the extent that the CCO’s duties have been specifically designated to a senior executive other than the General Counsel, or (iii) an attorney in TETRA’s Legal Department or, in the case of an employee relations or other HR-related matter, to his or her assigned HR representative. Employees are encouraged to utilize the foregoing reporting procedures, but if an employee does not feel comfortable using these procedures for any reason, the employee may utilize one or more of the following other reporting methods that have been established by the Company.

- *By Email.* Employees may make a report (anonymously, if desired, using a non-Company email address) by sending an email to:
  - **compliance@tetratec.com**
- *By Mail.* Employees may send an explanation of a concern or a written report (anonymously or otherwise) in an envelope marked “confidential” to the following mailing address:
  - **TETRA Technologies, Inc.  
Attn: Chief Compliance Officer  
24955 Interstate 45 North  
The Woodlands, TX 77380-3055  
USA**
- *TETRA Hotline.* The Company maintains a Hotline service through an independent, third-party provider. Employees may make a report, including reports concerning any Accounting Matters and Compliance Matters, via the internet on the following website or by calling one of the following telephone numbers:
  - **Report online:  
Reportlineweb.com/tetratec**
  - **From within the United States or Canada:  
1-800-839-0258 (toll free)**
  - **From all other countries:  
770-582-5261 (collect, using an international operator)**

These telephone numbers are available 24 hours a day, 7 days a week. When making a report online or by calling one of these telephone numbers, the employee may identify himself or herself or remain anonymous if such reporting method is permitted under local law.

- B. The Company will make reasonable efforts to not disclose the identity of any reporting employee who wishes to remain anonymous. The Company will also make reasonable efforts to protect the confidentiality of all information that is related to a report submitted by an employee consistent with the Company’s need to conduct a fair and effective review or investigation of the concern.
- C. Under any of these reporting procedures, it is important that sufficient information be submitted by a reporting employee to allow the initiation of a fair and effective review or investigation by the Company including names, dates, places, and events that took place and any other relevant information related to the reported concern.

D. Outside parties, including shareholders, who wish to make any reports to the Company relating to Accounting Matters or Compliance Matters should contact the Chief Compliance Officer pursuant to the information shown below:

- **TETRA Technologies, Inc.**  
**Attn: Chief Compliance Officer**  
**24955 Interstate 45 North**  
**The Woodlands, TX 77380-3055**  
**USA**

E. Sufficient information should be provided by any outside parties to allow for the initiation and completion of a fair and effective review or of investigation by the Company. The Company is not obligated to keep any reports relating to any Accounting Matter or Compliance Matter that it receives from an outside party confidential or to maintain the anonymity of any outside party making a report to the Company.

## 5. Treatment of Concerns; Investigations.

- A. The Company's Hotline service provider is required to promptly share any report it receives with the Chairman of the Audit Committee (the "Chairman") and the Company's (i) General Counsel, (ii) CCO (to the extent that the CCO's duties have been specifically designated to a senior executive other than the General Counsel), and (iii) Vice President – Human Resources except for reports involving any of these individuals, which will be directed only to the other individuals. If such report involves an Accounting Matter, the Hotline service provider shall also provide such information to the Internal Audit Director.
- B. Any Company supervisor or manager who receives directly a report involving a Compliance Matter in a manner other than through the Hotline—such as through the Problem Solving Procedure described above—shall promptly forward such report and information to the Company's (i) CCO and (ii) Vice President – Human Resources (unless such report involves that person). The supervisor or manager shall do so in a confidential manner and must take appropriate measures to protect the identity of the person who has made the report. Additionally, the identity of any persons named in the report (or who are involved in the activities covered by the report) should also be kept confidential consistent with the Company's need to conduct a fair and effective investigation.
- C. Any Company supervisor or manager who receives directly a report involving an Accounting Matter in a manner other than through the Hotline—such as through the Problem Solving Procedure outlined above—shall promptly forward such report and information to the Company's (i) the CCO and (ii) Internal Audit Director (unless such report involves that person). Appropriate measures should be taken to protect the identity of the person who made the report as well as the identity of any individuals named in the report or who are involved in the matters covered by the report.

- D. If the CCO receives a report regarding any Accounting Matter or Compliance Matter in a manner other than through the Hotline—such as through the Problem Solving Procedure described above—that the CCO deems material or significant, the CCO will promptly forward such report to (i) the Chairman (to the extent the report was not already provided directly to the Chairman) (ii) the Company’s Chief Executive Officer (“CEO”), and (iii) the General Counsel (to the extent that the General Counsel is not also performing the duties of the CCO) (unless such report involves that person). A recommendation should be made by the CCO on how any inquiry or investigation involving such report should be conducted.
- E. With regard to any reports received by the CCO, the CCO is the Company officer authorized to assign any employee, outside counsel, advisor, expert, or third-party service provider to assist with any investigation of a report after conducting a preliminary assessment of the report.
- F. The General Counsel, CCO, an attorney in TETRA’s Legal Department, or the Audit Committee may direct that any individual assigned to investigate an Accounting Matter or Compliance Matter involving the Company (i) work at the direction of, or in conjunction with, TETRA’s Legal Department or other designated legal counsel and/or (ii) report his or her findings or recommendations in a confidential manner directly to TETRA’s Legal Department.
- G. The Chairman will report all significant and material Accounting Matters and Compliance Matters that he or she receives to the Audit Committee at its next regularly scheduled meeting, or sooner if the Chairman deems appropriate. The Audit Committee shall have the ultimate authority over the treatment and resolution of any significant or material Accounting Matters or Compliance Matters and shall have the authority to engage and obtain assistance and advice from inside or outside legal counsel or other advisors relating to any investigations or for any other purposes related to this Policy. This authority includes the right to allocate funds for the investigation of a Matter. It is anticipated that the Chairman will normally consult with the Company’s CEO, Chief Financial Officer (“CFO”), General Counsel, CCO, and the Director of Internal Audit as appropriate regarding how each significant and material Accounting Matter or Compliance Matter will be addressed or investigated. If any of the aforementioned officers were involved in any of the activities under a particular investigation, the Chairman will not consult with them. Any action or determination required or allowed to be taken by the Chairman under this Policy may be taken by any other member of the Audit Committee designated by the Chairman. The Audit Committee will always have access to the full record of all of the Company’s reports and may refer any investigation of a Company report to outside parties at any time. The Audit Committee has the ultimate authority to determine the appropriate corrective action, if any, in response to any of the Company’s Accounting Matters or significant or material Compliance Matters. It is anticipated that in most instances any determination of remedial actions related to an investigation will be made by the Audit Committee after consultation

with members of the Company's senior management team, such as the CEO, General Counsel, and CFO.

- H. The Chairman, CEO, General Counsel, CCO, Internal Audit Director, and Vice President – Human Resources will receive a monthly summary of all the reports received through the Hotline, including, but not limited to, reports involving any Accounting Matters or Compliance Matters.
- I. At least once every quarter and more frequently as deemed necessary, the General Counsel, CCO, and/or Internal Audit Director will report to the Audit Committee on every current Accounting Matter and every current significant or material Compliance Matter. This report to the Audit Committee will include the status of all investigations, a description of each of the matters under investigation, any findings or conclusions reached by the investigators with respect to each investigation, and a description of any recommended remedial action(s) pertaining to each investigation.
- J. At any time, with regard to any Accounting Matter or Compliance Matter, the General Counsel may, following a discussion with the Chairman, specify a different procedure for investigating any Accounting Matter or Compliance Matter, such as when the Accounting Matter or Compliance Matter is related to pending litigation.

6. **No Retaliation.** The Company is committed to providing a workplace conducive to an open discussion of its business practices. It is the Company's policy to comply with all applicable federal, state, and local laws that protect employees against unlawful threats, discrimination, retaliation or discharge by their employer as a result of their lawfully reporting, in good faith, information relating to any Accounting Matter or Compliance Matter or participating at the Company's request in any investigation relating to a Matter. Any unlawful threats, discrimination or retaliation against an employee, or the discharge of any employee (by the Company or by any officer, employee, or agent of the Company) for making a report in good faith is strictly prohibited. If any employee believes he or she has been subject to any such action that violates this Policy, he or she should promptly contact the Corporate HR Department, the CCO, or General Counsel or report such violation in accordance with the procedures included in this Policy.

## 7. **Records.**

- A. All documents and records associated with any report regarding an Accounting Matter or a Compliance Matter and any investigation of a Matter will be treated by the Company as strictly confidential. Access to any reports or related investigations will be restricted to members of the Audit Committee and those employees and legal counsel who have been directly or indirectly involved in investigating the Matter. Access to reports and records involving the investigations of any Accounting Matters or Compliance Matters may be granted to other parties at the discretion of the CCO and the Chairman.

- B. Reports regarding the investigation of any Accounting Matters or Compliance Matters and any related investigations will generally not be disclosed to the public except as required by law or regulations or by any Company policy in place at the time.
- C. All documents and records associated with any Company investigation including any final report(s) regarding any Accounting Matter or Compliance Matter shall be retained by the Company for at least seven years from the date of the issuance of any final investigation report, after which the information may be destroyed consistent with the Company's records retention policy, all applicable laws, and any judicial obligations.
- D. Without prejudice to any other Company data protection notice, clause, or policy, all recipients of this Policy are informed that the implementation of this Policy may involve the collection of some of their personal data. Any personal data collected or processed pursuant to this Policy will be used for the exclusive purposes of this Policy. Anyone filing a report with respect to this Policy consents to the collection and processing of their personal data for purposes of enabling the Company to implement this Policy.

## **Procedures for Submitting Complaints or Concerns about Accounting and Compliance Matters**

(As amended effective December 13, 2021 by the Audit Committee)

The Audit Committee of the Board of Directors of TETRA Technologies, Inc. (together with its subsidiaries, the “Company”) has established procedures for:

- The receipt, retention, and treatment of complaints and reports (hereinafter collectively referred to as “reports”) received by the Company regarding accounting, internal accounting controls, or auditing matters (“Accounting Matters”), including without limitation,
  - fraud against investors, securities fraud, mail or wire fraud, or fraudulent statements to the SEC or the investing public;
  - violations of U.S. Securities and Exchange Commission rules and regulations applicable to the Company and related to accounting, internal accounting controls, or auditing matters;
  - intentional error or fraud in the preparation, review, or audit of any financial statement of the Company;
  - significant deficiencies in or intentional noncompliance with the Company’s internal accounting controls;
  - misrepresentation or false statements made by any employee regarding any matter contained in the Company’s financial records, financial reports, or audit reports; and
  - deviation from full and fair reporting of the Company’s financial condition.
- The receipt, retention, and treatment of reports, other than Accounting Matters, received by the Company regarding conduct or omissions of Company employees or third parties (i) in possible violation of either TETRA’s Code of Business Conduct or any law, rule, or regulation applicable to the Company or (ii) that may cause significant damage or prejudice to the Company, including to its public image (“Compliance Matters”); and
- The confidential, anonymous submission by employees of concerns regarding questionable Accounting Matters and Compliance Matters.

These procedures relate to employee complaints relating to any questionable Accounting Matters or Compliance Matters. If you have any good faith complaints or concerns about these matters, we encourage you take advantage of these procedures.

Employees may submit complaints or concerns in any one of the following methods:

- *Problem Solving Procedure.* Employees with concerns regarding Accounting Matters or Compliance Matters are encouraged to timely share their questions, concerns, or suggestions with the Company so that they can all be properly and timely investigated and addressed by qualified personnel. In

many cases, an employee's direct supervisor will be in the best position to initially discuss an employee's concern. However, if an employee is not comfortable discussing a concern with his or her direct supervisor, or is not satisfied with the supervisor's response to a concern that has been raised by the employee, the employee should communicate the concern to the Company's (i) General Counsel; (ii) Chief Compliance Officer ("CCO"), to the extent that the CCO's duties have been specifically designated to a senior executive other than the General Counsel, (iii) or an attorney in TETRA's Legal Department or, in the case of an employee relations or other HR-related matter, his or her assigned HR representative. Employees are encouraged to utilize the foregoing reporting procedures, but if, for any reason, an employee does not feel comfortable using these procedures, the employee may utilize one or more of the following other reporting methods that have been established by the Company.

- *By Email.* Employees may make a report (anonymously, if desired, using a non-company email address) by sending an email to:
  - **compliance@tetrattec.com**
- *By Mail.* Employees may send an explanation of a concern or a written report (anonymously or otherwise) in an envelope marked "confidential" to the following mailing address:
  - **TETRA Technologies, Inc.  
Attn: Chief Compliance Officer  
24955 Interstate 45 North  
The Woodlands, TX 77380-3055  
USA**
- *TETRA Hotline.* The Company maintains a Hotline service through an independent, third-party provider. Employees may make a report, including reports of any Accounting Matters and Compliance Matters, via the internet on the following website or by calling one of the following telephone numbers:
  - **Report online:  
Reportlineweb.com/tetrattec**
  - **From within the United States or Canada:  
1-800-839-0258 (toll free)**
  - **From all other countries:  
770-582-5261 (collect, using an international operator)**

These telephone numbers are available 24 hours a day, 7 days a week. When making a report online or by calling one of these telephone numbers, the employee may identify himself or herself or remain anonymous if such reporting method is permitted under local law.

If you lose this notice, the contact information is also set forth on the Company's internet site ([www.tetrathec.com](http://www.tetrathec.com)) and on the Company's employee intranet ("iConnect").

An employee of the Company may submit a complaint or concern anonymously, if permitted by local law. The Company will make reasonable efforts to not disclose the identity of any reporting employee who wishes to remain anonymous. The Company will also make reasonable efforts to protect the confidentiality of all information that is related to a report submitted by an employee consistent with the Company's need to conduct a fair and effective review or investigation of the concern.

Any unlawful threats, discrimination or retaliation against an employee, or the discharge of any employee (by the Company or by any officer, employee, or agent of the Company) for making a report in good faith is strictly prohibited.