



SELECT WATER SOLUTIONS, INC.
Whistleblower Policy
(Effective as of April 28, 2022, Updated January 15, 2024)

Statement of Principles

The Board of Directors of Select Water Solutions, Inc. (the “Company”) has constituted and established an Audit Committee (the “Committee”) with the authority, responsibility and specific duties as described in the Company’s Audit Committee Charter. Pursuant to the Audit Committee Charter, the requirements of the Sarbanes-Oxley Act of 2002 and the rules and regulations of the Securities and Exchange Commission, the Committee is required to establish the procedures for (1) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters (“Accounting Matters”), (2) the receipt, retention and treatment of complaints regarding potential violations of applicable laws, rules and regulations or of the Company’s codes, policies and procedures (“Compliance Matters”) and (3) the confidential, anonymous submission by employees of the Company of concerns regarding questionable Accounting Matters and Compliance Matters. In order to facilitate the reporting of employee complaints, the Committee has adopted this Policy for Employee Complaint Procedures for Accounting and Compliance Matters (this “Policy”).

Pursuant to this Policy, any employee of the Company may submit a good faith complaint regarding Accounting Matters or Compliance Matters to the Company’s management or anonymous whistleblower hotline without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable laws, rules, regulations, standards and policies, including securities laws and regulations, accounting standards, accounting controls and audit practices. The Committee will oversee treatment of employee concerns in this area.

Any employee of the Company, or its affiliates, may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company’s Audit Committee will oversee treatment of employee concerns in this area.

This policy covers not only the Company’s employees, but also any third parties the Company interacts with – including suppliers and customers. Whistleblower mechanisms and processes are communicated regularly and can be found in the employee handbook and on the Company’s website.

Scope of Matters Covered by These Procedures

These procedures cover employee complaints relating to any matter, including, without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any of the Company's financial statements;
- Fraud or deliberate error in the recording and maintaining of the Company's financial records;
- Deficiencies in or noncompliance with the Company's internal accounting controls;
- Misrepresentation or a false statement to or by a senior officer or accountant regarding a matter contained in the Company's financial records, financial statements or audit reports; and
- Deviation from full and fair reporting of the Company's financial condition. In addition, these procedures cover employee complaints relating to any Compliance Matter, including, without limitation, the following:
 - Applicable laws, rules and regulations;
 - Listing standards of the New York Stock Exchange applicable to domestic listed companies; and
 - Compliance with the Company's policies

Reporting Process

This Policy presumes that employees will act in good faith and upon reasonable belief and will not knowingly make false accusations when reporting an Accounting Matter or a Compliance Matter. If an employee or interested third party has a concern regarding an Accounting Matter or a Compliance Matter, the complaint must be submitted in writing, telephonically or in person. Employees with concerns regarding questionable Accounting Matters or Compliance Matters should share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's direct supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his or her supervisor, or if he or she is not satisfied with the supervisor's response, the employee is encouraged to speak with anyone in management with whom the employee is comfortable approaching.

Supervisors and managers are required to report questionable Accounting Matters and Compliance Matters to the Company's General Counsel. The Company's General Counsel, as such officer is designated by the Board, shall serve as the "Compliance Officer" for the purposes of this Policy.

When an employee is not satisfied or comfortable with the above stated escalation policy, he or she should report complaints to the Committee directly through an anonymous Ethics Reporting Program. Reports can be made 24 hours a day, seven days a week online at www.clearviewconnects.com or by calling 1-844-861-9559.

Treatment of Complaints

Upon receipt of a complaint, the Company's General Counsel will (1) determine whether the complaint actually pertains to an Accounting Matter or a Compliance Matter and (2) when possible, acknowledge receipt of the complaint to the sender. Complaints relating to Accounting Matters will be reviewed under the Committee's oversight by the Company's Chief Financial Officer, internal audit department or such other persons as the Committee determines to be appropriate.

Complaints relating to Compliance Matters will be reviewed under the Committee's oversight by the Company's General Counsel or such other persons as the Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by such 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 the Audit Committee. The chairman of the Audit Committee will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.

As part of its compliance program, the Company must rely on its employees to bring to its attention any conduct that might violate legal requirements or internal policies. Consequently, the Company cannot, and will not, tolerate retaliation against an employee who has reported a compliance concern in good faith. In addition to this policy prohibiting such retaliation, the Sarbanes-Oxley Act of 2002 and other laws protect employees who report violations of certain laws (such as rules and regulations of the Securities and Exchange Commission or anti-fraud statutes) from retaliation with respect to their employment.

Any employee who reports a complaint in good faith should not be concerned about experiencing any adverse consequences for having done so. Employees will not be penalized or retaliated against in any way with regard to their employment, nor harassed or threatened for reporting such good faith concerns.

Retaliation or retribution against any employee who, in good faith, reports a violation is strictly prohibited. All employees can be confident that management will stand behind and support those who raise good faith concerns of behavior that potentially violates the law or this Code. In no event will the company take or threaten any action against an employee for making a complaint or reporting in good faith a potential violation of law or this Code. Retaliation or retribution against any employee, who in good faith, reports a violation

pursuant to this Code is cause for disciplinary action of the person or persons engaging in retaliation, up to and including termination of employment.

Independent Reporting Available 24/7 & Available in English or Spanish

There are several ways for raising a concern. You can choose to speak to someone about the potential issues or can put it in writing. Generally, a supervisor or manager is in the best position to resolve an integrity concern, but other resources include:

- General Counsel and Chief Compliance Officer
- Human Resources leader
- Anonymous methods of reporting through Clearview Connects (an independent, third-party supplier) include
 - 1-844-861-9559
 - www.clearviewconnects.com
 - Mail your information to:
P.O. Box 11017
Toronto, Ontario
M1E 1N0
Canada