

Anti-Corruption Policy

D&R Dispersions and Resins Sp. z o.o.

D&R Dispersions and Resins Sp. z o.o. (hereinafter: D&R) applies the principle of zero tolerance to any manifestations of corruption. Corruption is contrary to our desire to conduct business responsibly and in accordance with the highest ethical standards. We want to actively participate in business as a responsible, reliable and trustworthy company.

In accordance with **the requirements of D&R's Sustainable Development Policy, the Anti-Corruption Policy is an integral part of our efforts to conduct business ethically and responsibly.**

The zero-tolerance policy for corruption applies to all areas of D&R's activities. The Management Board is obliged to play a key role in shaping an organizational culture in which corruption is an absolutely unacceptable phenomenon. **The Anti-Corruption Policy is widely communicated and promoted among the company's employees, business partners and other stakeholders.**

1. Policy objective

The Anti-Corruption Policy of D&R Dispersions and Resins Sp. z o.o. is aimed at establishing the obligation to comply with the principle of zero tolerance towards all forms of corruption and bribery, both among employees and associates of the company. This policy provides guidance to help identify and avoid situations that pose a risk of abuse.

The document is addressed to all D&R employees, business partners, contractors and managers. The Anti-Corruption Policy is consistent with the Company's **Sustainable Development Policy** as well as the **Code of Conduct for Suppliers**, which guarantees a uniform approach to ethical principles throughout the value chain.

As part of its preventive activities, the company promotes the Anti-Corruption Policy among customers, suppliers and other entities cooperating with D&R. **The Anti-Corruption Policy is not the only tool regulating all possible business situations. Therefore, every D&R employee and partner should also familiarize themselves with and comply with anti-corruption laws in their daily business.**

2. Definitions

In the light of the Anti-Corruption Policy of D&R Dispersions and Resins Sp. z o.o., corruption (i.e. bribery and bribery) are unacceptable and are defined in accordance with the provisions of the Penal Code as passive and active bribery.

Bribery (active bribery): This is an offence defined in Article 229 of the Polish Penal Code, which consists of *granting or promising to provide a financial or personal benefit to a person performing a public function in connection with the performance of this function. Bribery can take many forms, such as giving money, donations, gifts, offering preferential treatment, or other intangible benefits.*

Venality (passive bribery): according to Article 228 of the Penal Code, corruption is defined as *the acceptance of a financial or personal benefit or a promise thereof by a person performing a public function in connection with the performance of this function. This can range from direct acceptance of goods to indirect benefits such as employment contracts, confidential information, or other forms of unjustified preferential treatment.*

Bribery in a managerial position (managerial corruption): according to Article 296a § 1 of the Penal Code, *bribery in a managerial position applies to persons performing managerial functions in organizational units conducting business activity or remaining in an employment relationship with them, a contract of mandate or a contract for specific work. Such a person commits an offence if he or she demands or accepts a financial or personal benefit, or a promise of such a benefit, in exchange for the abuse of the rights granted to him or her or failure to comply with his or her obligations. Such actions must at the same time lead to material damage to the organizational unit, constitute an act of unfair competition or*

result in an unacceptable preferential action for the benefit of the buyer or recipient of the goods, services or performance.

Benefit: within the meaning of the Anti-Corruption Policy, *a benefit is not only tangible but also intangible value, including, m.in, gifts, invitations, awards, confidential information or special treatment.*

3. Policy Principles

1. D&R Dispersions and Resins Sp. z o.o. emphasizes the impartiality and objectivity of the activities of persons performing public functions, which may have an impact on the implementation of the company's business objectives. To avoid potential conflicts of interest, D&R monitors, in accordance with the law, any family, emotional, economic or other interests between persons holding public office and employees or associates of the company.

2. As part of risk management, D&R shall prohibit the following practices:

- accepting or giving cash or cash equivalents as a gift,
- accepting or giving any financial or material benefit that would not be allowed in the ordinary course of business,
- donating to political causes.

3. Legitimate gifts, such as modest promotional gifts with a gross value of up to PLN 200, invitations to meals or business events, are acceptable if they are within the limits of customary norms and legal regulations. If this value is exceeded, the employee is obliged to obtain the prior, documented (e-mail) consent of his or her direct supervisor before accepting or giving a gift. **In case of doubt, it is necessary to consult a representative of the D&R board.**

4. Business relations with contractors, co-workers and customers should be carried out in a professional manner, **using business communication tools**, such as company e-mails or business phone calls.

5. All D&R employees and associates have a duty to avoid actions that could lead to a violation of the Anti-Corruption Policy. If you suspect fraud, such as accepting a luxury gift from a business partner, or if you suggest an advantage as a condition of the transaction, you should immediately report the matter to the Compliance Officer, your supervisor or the company's board of directors.

6. This Anti-Corruption Policy obliges D&R's business partners, suppliers and customers to conduct business with integrity, without actions or intentions related to corruption, and to comply with the following principles:

- refrain from offering, giving or accepting any financial or intangible benefit,
- cooperation with D&R in the field of preventing and eliminating corrupt behaviour,
- maintain relations with public officials, individuals and other business entities in an open and transparent manner to avoid the risk of allegations or suspicions of corruption.

7. Each employee and associate of D&R is obliged to read the content of the Anti-Corruption Policy and strictly comply with its provisions. **Preventing, identifying and reporting corruption cases is an integral responsibility of every employee.**

8. Failure to comply with the rules set out in this Policy constitutes a breach of professional duties and may result in disciplinary action against the employee, as well as criminal liability in accordance with applicable law.

9. Suspicions related to the violation of the Anti-Corruption Policy or other provisions of law may be reported using the channels specified in the adopted **internal procedure for reporting violations of the law and taking follow-up actions in force at D&R Dispersions and Resins Sp. z o.o.**, developed in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of the law.

10. Reports can be made anonymously or with your personal data through a dedicated e-mail address: **sygnalista@d-resins.com**, which is used to report any unethical activities or cases of violations. It is also possible to report directly to the D&R board.

11. D&R undertakes to regularly conduct training in the field of corruption prevention for all employees and to make and update corruption risks in individual positions.

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