

Dispersions and Resins – Sustainable Development Policy

Dispersions and Resins (D&R) is committed to conducting its business in a responsible manner, considering environmental, social and governance (ESG) factors. This Sustainability Policy sets out the principles and standards that D&R will apply to ensure sustainable development, respect for the environment, respect for human rights, employee rights and fair competition.

1. Ecological scope of the Policy (E)

Dispersions and Resins is deeply committed to protecting the environment and promoting sustainable development practices. D&R implements and continuously improves environmental management systems in accordance with international standards such as ISO 14001 and EcoVadis certification, demonstrating our commitment to sustainable business practices.

D&R strives to minimize its carbon footprint by optimizing its production processes, investing in environmentally friendly technologies, promoting renewable energy sources and the Circular Economy. D&R implements strategies for the efficient use of raw materials, reducing waste and promoting the use of recycled materials. We aim to reduce our carbon footprint by increasing the use of energy from the sun and other sustainable sources.

D&R's environmental policy is an integral part of our sustainability strategy. By meeting international standards, continuously improving environmental practices and actively involving all stakeholders, Dispersions and Resins Sp. z o.o. strives to achieve a balance between business success and responsibility for our planet.

2. Social scope of the Policy (S)

Dispersions and Resins declares full compliance with international human rights standards, particularly those related to the prohibition of child labour, forced labour and discrimination in the workplace. The company complies with the principles of the International Labour Organization conventions and the Declaration of Human Rights, as well as all local employment laws.

2.1. Prohibition of Child Labor – According to the provisions of the Labor Law, D&R does not employ persons under the age of 16. All employed persons under the age of 18 must not be engaged in work that could endanger their health or safety.

2.2. Forced Labor – The Company undertakes not to use any form of forced labour. Every employee has the right to resign from work in accordance with the provisions of the labour law, without fear of reprisals or harassment.

2.3. Equality and diversity – D&R promotes equal opportunities and diversity. The Company ensures equal treatment of all employees regardless of race, colour, gender, sexual orientation, age, disability, religious beliefs or any other factor. The company is implementing specific accommodation measures to ensure that people with disabilities have equal opportunities to be employed and grow within the company. D&R provides the right assistive technology, adapted workplaces, and flexibility in terms of working hours and remote work opportunities where possible. The company's management undertakes to actively promote the policy of inclusivity. Management is responsible for the implementation of this policy and is also assessed on the basis of the effectiveness of inclusive measures.

2.4. Promotions and training – The Company ensures that decisions regarding promotions, pay rises and other aspects of employment are made based on competence and actual performance, without the influence of personal bias or preferences. D&R organizes regular competency training to develop job-specific skills. These trainings are tailored to the company's business needs and individual employee development paths. The company

guarantees equal access to training for all employees, regardless of their position, gender, age or origin. Equal opportunities in access to development is a key element of D&R policy.

2.5. Protection of Female Employees (Rights of pregnant women and breastfeeding mothers) – Pregnant and breastfeeding mothers enjoy the full range of rights provided for by law, including the right to paid maternity leave and parental leave. When they return to work, we guarantee that each employee will return to the same position, under the same conditions, without the risk of discrimination, loss of seniority or reduction of remuneration.

2.6. Freedom of Association – D&R recognizes and supports the right of workers to form and join trade unions and other workers' organizations of their choice. Employees have the right to participate in the activities of these organizations without the need for the employer's consent and without fear of discrimination or retaliation from the employer. The Company undertakes to actively participate in collective bargaining aimed at resolving problems related to the workplace, remuneration and other issues related to employment conditions.

2.7. Anti-bullying – D&R strongly opposes all forms of bullying in the workplace. The company has a zero-tolerance policy towards behaviour that may be classified as mobbing, both by employees and management. The adopted procedures allow employees to report cases of mobbing in a safe and confidential manner. The company assures that each report will be taken seriously and that the actions taken will be aimed at a quick and fair resolution of the problem.

3. Scope of the governance of the Policy (G)

Dispersions and Resins recognizes that corruption and money laundering undermine legitimate business operations, distort market competition, and expose the company and its employees to significant legal and reputational risks. In response to these threats, D&R takes a strong and uncompromising approach to preventing, identifying and eliminating corruption and money laundering in all of its operations.

3.1. Transparency and anti-money laundering – D&R is transparent. All financial and operational reports are available to business partners, employees and other interested parties. D&R monitors all financial transactions with the aim of identifying and reporting operations that may indicate money laundering to the appropriate regulatory authorities. The company applies the principles of financial prudence, ensuring that all transactions are transparent and properly documented.

3.2. Anti-corruption – The Company adopts a zero-tolerance policy for corruption. All forms of bribery, personal gain, or unethical behaviour are prohibited. D&R prohibits offering, promising or giving, demanding, accepting or accepting bribes or other unlawful benefits as a means of influencing business decisions. This commitment applies to both domestic and international operations, covering all employees and business partners, including suppliers, consultants and intermediaries. D&R establishes secure and anonymous reporting channels through which employees and third parties can report suspected corruption. All reports will be treated seriously, professionally and confidentially.

3.3. Payment terms – D&R is committed to the principles of fair and timely settlement of all its liabilities. All payment terms are clearly stated in contracts and are consistently followed. The company ensures that any changes to the payment terms are communicated in advance. D&R is committed to maintaining full transparency in its financial transactions. The company conducts regular internal audits and works with independent external auditors to ensure that all financial transactions are properly documented and comply with applicable regulations.

4. Our Commitment

Dispersions and Resins (D&R) is deeply committed to promoting social and ethical responsibility to all its stakeholders. This Sustainability Policy represents the company's commitment to operate in accordance with **the highest environmental and ethical standards, promoting equality, diversity and fairness in every aspect of its business.**

D&R understands that social responsibility goes beyond its own actions and directly affects the entire value chain. For this reason, the company is committed to actively promoting and requiring its business partners, suppliers and subcontractors to apply equally stringent standards of environmental, ethical and responsible business practices. **D&R expects all business partners to adhere to principles prohibiting corruption, forced labour and discrimination, and to engage in environmental and community protection activities.**