

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.

Pursuant to 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 Union law

The President of the Board of D&R Dispersions and Resins Sp. z o.o. manages:

1. Introduction

D&R Dispersions and Resins Sp. z o.o. (hereinafter referred to as the Company), after consultation with the representatives of persons performing work for it appointed in accordance with the procedure adopted therein, introduces an internal procedure for reporting breaches of the law and taking follow-up actions for whistleblowers) – those persons performing work who have concerns about improper conduct in the Company (the "Procedure"). The purpose of this Procedure is, on the one hand, to create a safe environment in which the concerns of people performing the work, reported in good faith, regarding the observed irregularities can be duly addressed. The Company intends to encourage employees to report serious concerns and cases of misconduct, irregularities or violations of the law in the Company. The Company undertakes to:

- (i) ensure a culture of openness in which people in work can raise serious concerns, as well as
- (ii) protect the rights of the whistleblower by ensuring the confidentiality of the whistleblower process, including the possibility of anonymous reporting.

At the same time, persons performing work in the Company are obliged to report irregularities in a manner consistent with this procedure, which is aimed at, m.in other things, appropriate protection of the fundamental rights and interests of persons involved.

2. Definitions

1) **Whistleblowing** – reporting an abnormal situation that requires a report, which should be reported by persons performing work to the Compliance Officer or the Member of the Board for Compliance, who:

a) it is justified and results from the knowledge acquired by the person performing work for the Company or resulting from the knowledge gained by the person performing work as part of work in another entity or organization, and which at the same time may affect the public interest in connection with:

violation of a statutory obligation or an obligation concerning the law of the European Union, in particular in the scope of:

- a. public procurement,
- b. financial services,
- c. product safety,
- d. transport safety,
- e. environmental protection,
- f. radiation protection,
- g. food safety, nutrition,
- h. animal safety and health,
- i. consumer protection,
- j. protection of privacy, personal data, security of networks and information systems,
- k. state aid,
- l. tax avoidance;
- ii. a threat to the interests of the European Union or the Republic of Poland;
- iii. a threat to public health;
- iv. the emergence of a risk to human safety;
- v. the risk of damage to the environment;
- vi. the emergence of a risk to the proper functioning of the organization due to improper conduct or omission of action.

By way of example, the following situations related to improper conduct can be indicated, which should be reported to the Compliance Officer or the Member of the Board for Compliance:

- misconduct (such as embezzlement, breach of trust, etc.),
- bribery,
- bid rigging – setting rates or setting prices,
- accounting fraud (manipulation of accounting and financial data to present a situation inconsistent with reality),

- fiscal and financial criminal offences (such as money laundering, insider trading, etc.),
- fraudulent activities that are deliberately omitted by auditors,
- fraudulent activities related to quality (such as falsification of data),
- human rights violations,
- discrimination and harassment of people performing work, mobbing, intimidation or other forms of unfair treatment of employees,
- violations of environmental protection regulations (e.g. improper waste management),
- violations of occupational health and safety rules (e.g. non-compliance with health and safety regulations, threatening the health of employees),
- improper management of personal data (GDPR violations),
- manipulating product test results,
- other violations of the Company's rules (such as ethics, corruption, anti-money laundering).

The above list is not exhaustive and the person performing the work cannot rely solely on it. Any concerns about potential irregularities should be assessed in the context of local regulations and checked against local (best) practices.

2) **Person performing work** – means a person performing work (including an intern, apprentice, volunteer, temporary worker, freelancer, contractor, etc., working or cooperating in the Company, regardless of whether they perform work on the basis of an employment contract or on the basis of another legal title), as well as a person performing work when the relationship on the basis of which they performed work has already ceased, and a person who will be a person performing work in the future and therefore has obtained knowledge of the internal situation of the Company.

3) **Compliance Officer** – means a person performing work for the Company, appointed to conduct preliminary investigations after receiving a whistleblowing regarding an irregularity, authorized to refer the whistleblowing to the Investigation Committee. Hereby, the Company appoints Ms. Joanna Kunowska as the Compliance Officer, tel. no. +48 54 41 14 370, mobile no. +48 605 051 480 e-mail joanna.kunowska@d-resins.com. Changing the data of the compliance officer requires the form of an order to this procedure.

4) **Member of the Board for Compliance** – means a Member of the Board of the Company, responsible, m.in, for the area of compliance, including receiving signals regarding breaches in the event that the

report relates directly or indirectly to the Compliance Representative. The Company hereby appoints Mr. Jerzy Jarosz as the Member of the Board for Compliance, phone no. +48 54 41 14 370, mobile no. +48 601 818 656, e-mail jerzy.jarosz@d-resins.com. A change in the data of the Member of the Board for Compliance requires the form of an order to this procedure.

5) **Investigative Committee** – means a body tasked with investigating signalling and preparing a report with findings/recommendations. The Investigative Committee will address the signaling provided by the Compliance Officer or the Compliance Board Member and will make recommendations to the Company as to suggested remedies.

3. Methods of submitting reports

1. Signalling (internal reports) concerning irregularities may be provided by the person performing the work:

- ✓ I. Orally
- ✓ II. by phone.

Telephone number (phone number +48 54 41 14 370, mobile number +48 605 051 480).

Access from Monday to Friday from 8:00 a.m. to 4:00 p.m.

Applications are possible in Polish.

- ✓ III. by means of a direct meeting:

The delegated person is on duty in room 202 (second floor – Office Building) from 12:00 to 14:00 every Friday, after prior telephone (phone no. +48 54 41 14 370, mobile phone no. +48 605 051 480) or e-mail (joanna.kunowska@d-resins.com) appointment.

Applications are possible in Polish-

- ✓ IV. in writing:
 - by post (correspondence address: 9 Duninowska Street, 87-800 Włocławek – with the note Whistleblower),

- with the use of a drop-in box located on the premises of the organization,
- using a dedicated e-mail account (e-mail address: signalista@d-resins.com),

in all of the above:

- Access 24 hours / 365 (6) days
- Applications possible in Polish

2. In order to efficiently consider the report and effectively take follow-up actions, it is recommended that the report should include in particular: the name of the Company's organizational unit to which the report relates; the approximate period of occurrence of the breach; the details of the whistleblower to whom the report relates and other persons who have or may be related to him/her; any other information related to the report, including any documents; indication of the preferred method of contact ensuring that the principle of anonymity is maintained, e.g. by using a dedicated and private e-mail address of the whistleblower, created specifically for this purpose, indicating a contact address, the purpose of which is to enable contact with the whistleblower if necessary, when more information may be necessary to consider the report than was originally indicated in the report (Appendix 1).

3. All reported cases are initially considered serious by the Compliance Officer or the Member of the Board for Compliance, regardless of their nature or the person who reports them. Exceptionally, the Compliance Officer, the Compliance Board Member or the Committee of Inquiry may decide not to conduct an investigation if:

- (a) the report is manifestly unreliable;
- (b) it is impossible to obtain information necessary to conduct the investigation.

If the notification concerns a Member of the Company's Board, the relevant entity shall immediately inform the Company's supervisory board or another Member of the Board of the decision referred to above, stating the reason for withdrawing from considering the notification

The status of a whistleblower may be obtained by any whistleblower, unless the initial analysis of the report gives grounds to assume that the whistleblower has clearly acted in bad faith (presumption of good faith). If, in the course of the investigation, it turns out that the whistleblower, who had previously been granted the status of a whistleblower, acted in bad faith, he or she is deprived of the protection

provided for a whistleblower (Appendix 2). The reporting person is obliged to treat the information in their possession regarding suspected irregularities as a secret and refrain from public discussions about the reported irregularities, unless the person is obliged to do so by law

4. A person performing work may make signalling in an anonymous or non-anonymous manner. In the event of an anonymous report, the Compliance Officer or the Member of the Board for Compliance will take active measures to prevent the identification of the whistleblower by third parties. However, reporters are encouraged to report on a non-anonymous basis as this is helpful in establishing the necessary facts about the signalling.

5. In any case, the Compliance Officer or the Member of the Board for Compliance and the Person performing the work are obliged to maintain strict confidentiality with regard to the doubts raised by the reporting person, in compliance with separate provisions of law.

6. In addition, the Compliance Officer or the Member of the Board for Compliance will make all reasonable efforts to keep the report and/or the name of the reporting person confidential in order to ensure that the whistleblower is protected against repressive actions, discrimination or other types of unfair treatment, in particular the whistleblower's data is not disclosed in any of the documents related to the proceedings, the whistleblower's data shall not be disclosed at the request of the parties or participants in the proceedings. Nor are documents related to the proceedings included in the distribution boards. The documents containing the whistleblower's data are only the breach notification form, confirmation of granting the whistleblower status and a register of reports, or reports of retaliation against the whistleblower.

7. The Compliance Officer or the Member of the Board for Compliance shall confirm, as far as possible, the receipt of the whistleblowing within 7 days from the date of its receipt, unless the Whistleblower has not provided a contact address.

8. Whistleblowing (external reports) concerning irregularities may also be forwarded by the person performing the work to the competent public authorities (the Ombudsman) and, where appropriate, to the institutions, bodies, offices or agencies of the European Union, without this Procedure, in particular when:

- a. the whistleblower has reasonable grounds to believe that the breach of the law may constitute an immediate or manifest threat to the public interest, in particular there is a risk of irreparable harm, or
- b. making an internal report will expose the reporting person to retaliation, or
- c. in the case of an internal report, there is a low probability of effective prevention of the violation of the law by the employer due to the special circumstances of the case, such as the possibility of concealment or destruction of evidence or the possibility of collusion between the employer and the perpetrator of the violation of the law or the employer's participation in the violation of the law,
- d. within the time limit for providing feedback set out in the Procedure, the Company will not take follow-up actions or provide feedback, despite having his data;

9. For cases reported by a person who has been granted the status of a whistleblower, a separate register of cases is created, the procedure of which is specified in Appendix 3 to this procedure.

4. The Investigative Committee

1. When the whistleblower reports irregularities, the Compliance Officer or the Member of the Board for Compliance will seek to appoint an Investigation Committee.

2. If the Compliance Officer is himself the subject of a whistleblowing, the Compliance Board Member should be informed about it, bypassing the Compliance Officer, while ensuring special measures to protect the identity of the Whistleblower.

3. The Investigative Committee will investigate the matter, provide a written report with the findings and make appropriate recommendations to the Board of the Company, which will then determine actions to remedy the irregularities and/or take measures to prevent the occurrence of such irregularities in the future.

4. The Investigation Committee shall be appointed by the Compliance Officer or the Member of the Board for Compliance on a case-by-case basis. The Investigative Committee consists of 3 permanent members, which are:

- a. President of the Board,

- b. Vice-President of the Board,
- c. Compliance Officer

5. Depending on the nature of the signalling, the Investigative Committee may be completed *on an ad hoc* basis by the person responsible for the signalling area or another designated person from that area, or by an external adviser.

6. A member of the Commission may not be a person who is the subject of a report, a person who is the direct superior of the whistleblower to whom the report relates, or a person who is directly subordinate to the whistleblower to whom the report relates, or who may be associated with him in any way. If, in the opinion of a member of the Committee, there are circumstances that may affect his or her impartiality in the assessment of the application, he or she may apply to the Compliance Officer or the Member of the Board for Compliance to exclude him from the work of the Committee in the ongoing explanatory proceedings.

5. Protection of whistleblowers

1. The whistleblowing procedure is primarily intended to protect a whistleblower who signals in good faith his or her concerns about the misconduct of the company or raises concerns about the misconduct of others.

2. The primary objective of the procedure is to protect the reporting person – the Whistleblower against:

- a. disclosure of his identity to unauthorized persons, in particular to the person to whom the signaling relates,
- b. direct or indirect discrimination or other types of unfair treatment, persecution, mobbing, including those directed against their relatives,
- c. any form of pressure aimed at revoking the whistleblowing, including pressure directed against other persons with the intention of influencing the Whistleblower, including, m.in others, exerted through financial or organisational pressure, restriction of employee rights and privileges, use of seemingly legal means to obtain unauthorised effects,
- d. intimidation, ostracism,
- e. any other form of unjustified retaliation.

3. The Company will take steps to ensure the protection of the rights and interests of all persons involved in the whistleblowing procedure, in order to ensure the proper course of the proceedings and the exercise of its fundamental rights and obligations, including in the course of any proceedings triggered by the whistleblowing, in particular it will ensure that the receipt and verification of internal reports, follow-up actions and processing of the Whistleblower's personal data, persons to whom the report relates and a third party indicated in the report were admitted only to persons who had a written authorization from the Company's Board and who undertook to maintain confidentiality with respect to information and personal data obtained as part of receiving and verifying internal reports and taking subsequent actions, also after the termination of the employment relationship or other legal relationship under which they performed this work.

4. Due to the need to protect Whistleblowers, any persons taking retaliatory action against the whistleblower will be subject to disciplinary proceedings, and a breach in this area will be treated as a serious breach of basic obligations. The Company will take steps to remedy the negative effects of such unauthorised actions.

5. At the same time, the rights and interests of the person who is accused of improper conduct must be protected, in particular against unauthorized disclosure of his or her identity and other personal data, as well as conduct that may give rise to additional unauthorized stigmatization, discrimination, persecution or retaliation. In view of the need to protect the rights of these persons, any actions aimed at unauthorised disclosure of their identity, as well as unauthorised retaliation, will be subject to disciplinary proceedings, and a breach in this area will be treated as a serious breach of basic duties. The Company will take steps to remedy the negative effects of such unauthorised actions.

6. A whistleblower who has made a report and whose personal data has been unauthorised has been disclosed, has experienced any retaliation, discrimination or other unfair treatment, should immediately notify the Commission of the situation in accordance with the template constituting Annex 4 to this Procedure. If the analysis of the information confirms the allegations of such a notification, the Commission shall take appropriate action, in accordance with paragraph above, to protect the Whistleblower.

6. Investigation

1. The Committee of Inquiry shall, in principle, investigate all aspects of signalling which it considers necessary for consideration. The Investigative Committee will separately hear the reporting person (provided that the report is made anonymously) and the person(s) performing the work to whom the matter relates, ensuring that their identity and other personal data are protected, as well as the protection of fundamental rights and obligations. During this procedure, the applicant may be accompanied by a professional attorney (attorney or legal advisor) of his choice.

2. The Investigative Committee shall be authorized, if it deems it necessary to consider the signaling, to request testimony or explanation from other entities (including the assistance of specialists, experts and experts).

3. If necessary, the Commission may summon to a meeting staff or collaborators who may have a connection or any knowledge of the notification. At the request of the Commission, all staff are required to attend the meeting and to provide documents and information necessary to establish all the circumstances in which the application is justified.

4. The meetings of the Investigative Committee shall be held in camera and shall be confidential. Minutes of the meetings are drawn up and signed by the persons taking part in them, if possible. In particularly justified cases, it is possible to send a draft protocol to interested parties in order to make comments and sign the document (circulation signing is allowed) – it is of key importance to ensure the protection of the document and the identity of the persons participating in the protocol. If one of the persons refuses to sign the protocol, this fact will be recorded in the protocol itself and signed by other persons. The Chairman of the Investigative Committee is responsible for preparing the minutes and their correctness, as well as ensuring their confidentiality.

5. At the request of the person participating in the action (or his representative), an anonymized copy of the report is issued to him/her, provided that he/she accepts a written undertaking to ensure confidentiality, the breach of which will be the basis for disciplinary liability and will be treated as a breach of basic duties.

7. Written report to the Board of the Company

1. The Investigation Committee will conclude the proceedings by issuing a written report to be sent to the Company's Board. In its report, the investigative committee sets out in detail (m.in):

- whether and to what extent the Investigative Committee considers the whistleblowing to be justified and valid or unjustified; signalling is considered justified and valid when there is evidence of malfunction,
- who is affected by the signaling,
- how the scale, frequency and impact of irregularities on the Company's operations were demonstrated, as well as
- the remedial and/or disciplinary measures to be taken,
- risks related to the irregularity signaled.

2. The report and/or any other relevant documents prepared during the procedure may not be used, as part of the Company's business, to any extent other than this procedure.

3. Personal data contained in the documentation relating to this procedure will be deleted in accordance with the general principles regarding personal data in the Company, as long as they do not conflict with the principles set out in the Act of 14 June 2024 on the protection of whistleblowers.

4. The Investigation Committee shall provide feedback to the whistleblower within 3 months from the confirmation of receipt of the report or, in the absence of confirmation, within 3 months from the lapse of 7 days from the date of the report, unless the whistleblower has not provided a contact address to which the feedback should be submitted.

8. Next steps

1. At the latest two weeks after receipt of the written report of the Investigation Committee, the Board of the Company will issue a decision on possible measures to be taken.

2. Within one week of the decision of the Company's Board, the persons concerned and related to the signalling will be informed of the results of the investigation and the recommended remedies (if they exist and are implemented).

9. Entry into force

1. This procedure shall enter into force after 7 days from the date of its disclosure to persons performing work in the manner adopted by the Company.
2. Initial and regular training in ethics is carried out in each organizational unit of the Company, as part of which the Procedure is obligatorily discussed.
3. The managers of the Company's organizational units are obliged to inform all their subordinate employees about the entry into force of the Procedure and its changes.
4. The Company's Board is responsible for the adequacy and effectiveness of the Procedure. Reviews of this Procedure are carried out systematically, but at least once a year by the Company's Board.
5. Changes to this Procedure are made by order of the President of the Board of the Company.

**REPORTING A BREACH IN ACCORDANCE WITH THE PROCEDURE FOR
ANONYMOUS REPORTING OF BREACHES AND RECOGNITION OF REPORTS IN
FORCE AT D&R DISPERSIONS AND RESINS SP. Z O.O.**

Submission date:

anonymous reporting

report with the details of the reporting person

1. DATE AND PLACE OF THE INCIDENT

**2. DESCRIPTION OF THE OCCURRENCE AND HOW KNOWLEDGE OF THE INCIDENT
WAS OBTAINED**

**3. PERSONAL DATA AND ROLE OF THE SUBJECTS/PERSONALLY IDENTIFIABLE
ELEMENTS**

4. DATA OF OTHER ENTITIES THAT MAY HAVE KNOWLEDGE OF THE INCIDENT

**5. DOCUMENTS AND OTHER EVIDENCE THAT MAY CONFIRM THE EXISTENCE OF
THE FACTS CONSTITUTING THE BASIS FOR THE REPORT**

**6. ADDITIONAL NOTES/ANY OTHER DATA AND INFORMATION HELPFUL IN
INVESTIGATING THE INFRINGEMENT**

Information pursuant to Article 13 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27/04/2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (hereinafter referred to as GDPR): The controller of the Whistleblower's personal data is D&R Dispersions and Resins Sp. z o.o.

In matters related to the processing of personal data, you can contact us at: biuro@d-resins.com.

Personal data provided by the Whistleblower will be processed for the purposes of the legitimate interests pursued by the Company, in particular to determine whether the act or omission being the subject of the report constitutes an actual or potential violation, to detect irregularities in the Company, such as violations of internal procedures in force in the Company and the provisions of generally applicable law, and to consider reports, to take action informing Whistleblowers of the receipt and consideration of the report in the manner described in the PROCEDURE FOR ANONYMOUS REPORTING AND EXAMINATION OF REPORTS IN FORCE AT D&R DISPERSIONS AND RESINS SP. Z O.O., as well as taking action to counteract the irregularities revealed, pursuant to Article 6(1)(f) of the GDPR. If the reported breach meets the characteristics of a crime or fiscal crime, personal data will also be processed for the purposes of fulfilling legal obligations incumbent on the Company, in particular with regard to the obligation to report a crime, pursuant to Article 6(1)(c) of the GDPR. Personal data will be stored until the end of the explanatory procedure, ending with the issuance of a decision by the Board of the Company. The Whistleblower's personal data will be removed from the register of reports immediately after the end of the investigation.

You have the right to request access to your personal data, rectification, deletion, restriction of processing and the right to object to the processing of data. You also have the right to lodge a complaint with the supervisory authority (President of the Office for Personal Data Protection). Providing data is voluntary, and failure to provide them does not entail any negative consequences.

PERSONAL DATA OF THE APPLICANT:

Name:

Mailing address:

email:.....

telephone:.....

Appendix No. 2

.....
(city, date)

CONFIRMATION OF RECEIPT OF SIGNALING

The acceptance of the whistleblowing by the on is hereby confirmed and relates to an irregularity consisting in the taking place in

It is hereby stated that the Whistleblower has been granted/denied the status of Whistleblower.

The refusal to grant the Whistleblower status to the Reporter is due to the following reasons:

.....
(signature of the person responsible for signaling)

It is hereby stated that as of The reporter was deprived of the status of a Whistleblower for the following reasons:

.....
(signature of the person responsible for signaling)

**REGISTER OF INTERNAL REPORTS – PROCEDURE IN FORCE AT D&R DISPERSIONS
AND RESINS SP. Z O.O.**

1. Introduction

This procedure in force at D&R Dispersions and Resins Sp. z o.o. defines the rules for keeping the Register of Internal Reports.

2. Register of internal notifications

1. The Company maintains a Register of Internal Reports. The person responsible for receiving and examining reports is responsible for maintaining the Register of Irregularities

2. The register referred to in point 1 shall contain in particular information on:

- a. the application number;
- b. the subject of the infringement;
- c. the contact address of the applicant;
- d. the date of filing the internal report;
- e. information on the follow-up actions taken; possible retaliatory actions, indicating the consequences for the entity undertaking them,
- f. the date of completion of the case.

3. The Register of Internal Reports is kept in accordance with the template from the Annex to this Procedure.

4. Access to the Register of Internal Reports is granted only to the permanent members of the Investigation Committee, the Compliance Officer and the Member of the Board for Compliance.

5. Access to the Register of Internal Reports is also granted to law enforcement authorities in connection with activities carried out under the provisions of generally applicable law.

6. Personal data and other information in the Register of Internal Reports are stored for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or after the completion of proceedings initiated by these actions.

7. The controller of the data collected in the Register of Internal Reports is the Compliance Officer.

3. Final provisions

1. The procedure is effective from 25.09.2024.
2. The Annexes are an integral part of the Procedure.

**TEMPLATE OF THE REGISTER OF INTERNAL REPORTS IN FORCE AT D&R
DISPERSIONS AND RESINS SP. Z O.O.**

Notification number (cumulatively)	Subject matter of the infringement	Personal data of the reporting person and the person concerned necessary to identify them	Applicant's contact address	Date of filing an internal report	Information on the follow-up actions taken, possible retaliation and the consequences for the entity undertaking them	Case End Date

SAMPLE RETALIATION REPORT FORM

<p>(name and surname).....</p> <p>(department name)</p> <p>(e-mail address)</p> <p>(phone number)</p>

Retaliation Report Form

1. Description of the circumstances

Please indicate in connection with which report of violation of the law retaliation against you occurred:

When the retaliation took place (please provide an approximate date/period):

Please indicate the employee(s) (name, position) who, in your opinion, have committed or contributed to retaliation against you:

Please indicate the behaviours that have taken place towards you:

Lp.	Form of retaliation	Choose the right
1.	Suspension, forced unpaid leave	
2.	Degradation, lack of promotion	
3.	Handing over responsibilities, changing jobs, reducing salaries, changing working hours	
4.	Suspension of training	
5.	Unjustified negative performance reviews or negative job reviews	
6.	Unjustified imposition of a disciplinary penalty	
7.	Actions bearing the hallmarks of mobbing, harassment or intimidation	
8.	Actions that bear the hallmarks of discrimination or unequal treatment	
9.	Failure to conclude a contract for an indefinite period of time if you had a reasonable expectation that you would be offered permanent employment. Non-renewal of a fixed-term contract or termination of a contract concluded for an indefinite period of time	
10.	Violation of personal rights, including reputation, in particular in social media	
11.	Other.....	
12.	Other.....	
13.	Other.....	

Please describe as precisely as possible the inappropriate behaviour that you have committed or contributed to:

Please indicate the person(s) (name and surname, position) who can confirm the occurrence of the behaviour described by you:

Documents to be attached to the application form

- 1.
- 2.
- 3.

Name and surname of the applicant:
Date:
Signature: