WHISTLEBLOWING PROCEDURE FOR THE CODE OF ETHICS OF THE LERG GROUP

1. WHAT IS THE PURPOSE OF THE PROCEDURE AND SCOPE OF REPORTING?

1.1 The purpose of this Procedure is to create a safe and confidential mechanism for employees, associates, business partners and other persons associated with the LERG Group Companies to whistleblow and report any irregularities and violations of the LERG Group Code of Ethics.

1.2 The Procedure aims to protect the interests of the above-mentioned persons and to ensure compliance with the principles of fairness, transparency and accountability.

1.3 Whistleblowing reports may only be made in good faith. It is prohibited to knowingly submit false reports.

2. WHO TO REPORT TO?

2.1 The person authorized by the Company to receive reports is the Compliance Officer.

2.2 In justified circumstances, e.g. in the event of a conflict of interest or long-term absence of the Compliance Officer, the Management Board of the Company appoints another person as the Compliance Officer's deputy and grants him/her written authorization to act. The provisions of the Procedure concerning the Compliance Officer apply accordingly to his/her deputy. In particular, if a report indicates the Compliance Officer as the person who violated of the Code of Ethics or the person associated with a person who committed the violation, such report should be communicated to the Management Board of the Company for it to to appoint a deputy.

3. WHO MAY USE THE PROCEDURE?

3.1 A whistleblowing report may be submitted by any employee, associate, Business Partner, supplier or other person performing work for the Company, former employee, job applicant, trainee, intern, or third party who has received reasonable information about a violation of the LERG Group Code of Ethics.

4. HOW TO REPORT?

4.1 A whistleblowing report may be submitted in writing (letter to the Compliance Officer), electronically (e-mail) or orally (conversation with an authorized person). The Compliance Officer prepares a memo of an oral report, to be read and – unless they have any comments – signed by the whistleblower.

4.2 The reporting channels for individual Group Companies are provided at the end of the chapter.

4.3 A whistleblowing report should include a description of the incident, date, location, persons involved and evidence, if possible.

5. HOW IS RECEIPT OF YOUR REPORT CONFIRMED?

5.1 The whistleblower, as long as he or she is not anonymous and has provided his or her contact details, will receive confirmation of receipt of the report within 7 business days. The report is entered in the register kept by the Compliance Officer.

6. HOW IS THE CASE INVESTIGATED?

6.1 The Company is obliged to take follow-up action with due care. Follow-up actions are understood as actions taken by the Company after receiving a whistleblowing report in order to assess the accuracy of the information contained in the report and to counteract the violation covered by the report, including in particular:

a. verification of the report and assessment whether the information contained in it is true;

b. initiation and conduct of an internal investigation or inspection;

c. request for the initiation of external legal proceedings, e.g. administrative or criminal proceedings;

d. actions taken to recover lost or embezzled funds;

e. communication with the whistleblower.

6.2 The person authorized by the Company to take follow-up action is the Compliance Officer, acting jointly with the Committee referred to below. The Compliance Officer will begin verifying the report immediately after receiving it.

6.3 The Compliance Officer may decide not to verify the report if it does not meet the requirements specified in the Procedure and it is impossible to obtain additional information from the whistleblower as necessary to verify the report. Information on the decision not to verify the report is communicated to the whistleblower, provided that he or she has given contact details.

6.4 The Compliance Officer, after initial verification of the content of the report, decides to appoint an investigation committee consisting of at least 3 persons, including the Compliance Officer (the "Committee"). The composition of the Committee should be justified by the subject matter of the report, with impartiality fully ensured. The Compliance Officer serves as the lead of the Committee. The provisions of the Procedure concerning the Compliance Officer apply accordingly to members of the Committee.

6.5 The composition of the Committee may be changed based on the decision of the Compliance Officer if special circumstances so require. If it is necessary for proper verification of the report and clarification of the reported violation, the Committee may seek consultations or opinions from experts from outside the Committee.

6.6 Employees of the Company are obliged to appear at the Committee's request and provide it with comprehensive explanations.

6.7 The Committee conducts an investigation and decides on the validity of the report. Where the report is found to be valid, the Committee may issue recommendations on appropriate corrective or disciplinary actions towards the person who committed the violation, as well as recommendations aimed at eliminating and preventing identical or similar violations in the future. Recommendations may also include filing a report of a suspected crime, filing a lawsuit, filing a motion to initiate proceedings, or taking other legal actions, including those aimed at recovering financial resources. The Committee's recommendations are forwarded to the Company's Management Board.

7. IS THERE ANY FEEDBACK PROVIDED?

7.1 Feedback on planned or undertaken follow-up actions and the reasons for such actions will be provided to the whistleblower by the Compliance Officer no later than 3 months from the confirmation of receipt of the report or, where receipt of the report was not confirmed, no later than 3 months from the expiry of 7-day period

from the date of filing the report, unless the whistleblower has not provided contact details enabling the feedback.

8. IS THE INFORMATION CONFIDENTIAL AND THE WHISTLEBLOWER PROTECTED?

8.1 All reports are confidential. Each LERG Group Company ensures protection of the identity of the whistleblower and prohibits any retaliatory actions. The whistleblower acting in good faith will not suffer any negative consequences.

9. ARE REPORTS REGISTERED AND RETAINED?

9.1 Whistleblowing reports are registered and stored in a secure manner in line with data protection policies. Only the Compliance Officer has access to the register.

9.2 The register of internal reports features in particular:

a. report number;
b. subject matter of violation;
c. personal data of the whistleblower and the persons concerned by the report, necessary to identify these persons;
d. contact address of the whistleblower (if provided);
e. report filing date;
f. information on follow-up actions taken;
g. closure date of the case.

10. MISCELLANEOUS

10.1 The Compliance Officer presents an annual summary of reports and follow-up actions to the Management Board of the Company.

10.2 The procedure is reviewed at least once a year.

10.3 The procedure is available on the LERG Group website at www.lerggroup.pl.

11. WHISTLEBLOWING CHANNELS:

LERG SA

BY LETTER:	Compliance Officer, LERG SA, Pustków-Osiedle 59D, 39-206 Pustków
ELECTRONICALLY TO THE EMAIL ADDRESS:	pomoc.lerg@lerggroup.pl
ORALLY:	Compliance Officer

GTX HANEX PLASTIC SP. Z O.O.

BY LETTER:	Compliance Officer, GTX Hanex Plastic sp. z o.o. ul. Budowlanych 7, 41-303 Dąbrowa Górnicza; the letter can also be dropped off in person in the yellow mailbox located on the ground floor of the company's headquarters (by the staircase)
ELECTRONICALLY TO THE EMAIL ADDRESS:	pomoc.hanex@lerggroup.pl
ORALLY:	Compliance Officer

MARPOL SP. Z O.O.

BY LETTER:	Compliance Officer, Marpol sp. z o.o., Ignatki 40/1, 16-001 Kleosin
ELECTRONICALLY TO THE EMAIL ADDRESS:	pomoc.hanex@lerggroup.pl
ORALLY:	Compliance Officer

PERMEDIA SP. Z O.O.

BY LETTER:	Compliance Officer, Permedia Sp. z o.o., ul. Grenadierów 9, 20-331 Lublin
ELECTRONICALLY TO THE EMAIL ADDRESS:	pomoc.permedia@lerggroup.pl
ORALLY:	Compliance Officer

IZO-ERG SP. Z O.O.

BY LETTER:	Compliance Officer, Izo-Erg sp. z o.o., ul. J. Śliwki 86, 44-100 Gliwice
ELECTRONICALLY TO THE EMAIL ADDRESS:	pomoc.izoerg@lerggroup.pl
ORALLY:	Compliance Officer

SARZYNA CHEMICAL SP. Z O.O.

BY LETTER:	Compliance Officer, Sarzyna Chemical sp. z o.o., ul. Chemików 1, 37-310 Nowa Sarzyna
ELECTRONICALLY TO THE EMAIL ADDRESS:	pomoc.sarzynachemical@lerggroup.pl
ORALLY:	Compliance Officer

DAFO SA

BY LETTER:	Compliance Officer, Dafo SA, Waksmundzka 193, 34-400 Nowy Targ
ELECTRONICALLY TO THE EMAIL ADDRESS:	pomoc.dafo@lerggroup.pl
ORALLY:	Compliance Officer

WEBUTEX KUNSTSTOFFBEARBEITUNG GMBH

BY LETTER:	Compliance Officer, WeButex Kunststoffbearbeitung GmbH, Turonstraße 15, DE-93426 Roding
ELECTRONICALLY TO THE EMAIL ADDRESS:	help.webutex@lerggroup.pl
ORALLY:	Compliance Officer