

 <p style="text-align: center;">Allnex Resins (Aust) Pty Ltd</p>			
<p>“Speak Up”</p> <p>Allnex Whistleblower Policy</p> <p>Australia</p>	<p>Date: 18-Dec-19</p>	<p>Supersedes:</p>	<p>Page 1 of 13</p>

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This policy applies to employees of Allnex Resins Australia Pty Limited	Yes

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1. INTRODUCTION

Allnex is committed to ensuring that the company and its employees operate ethically and in accordance with allnex’s policies and applicable laws at all times. This is reinforced by allnex’s values of Integrity and Compliance.

Consistent with these values, we all have a responsibility to speak up and report improper or unethical conduct or to raise incidents of concern. In encouraging all employees to speak up, we want to ensure that those who do so, are not personally disadvantaged or adversely affected as a result of making a report.

This policy applies to employees of Allnex Resins Australia Pty Limited.

2. WHAT IS THE PURPOSE OF THIS POLICY?

The aim of this Policy is to make employees of allnex, and others to whom this Policy applies, feel confident about raising concerns, by offering a reporting and investigative process that is objective, confidential and protects employees from any repercussions or adverse impact as a result of raising a concern.

The Policy also summarizes any particular protections which may be available to you under Australian Law.

3. WHO DOES THE POLICY APPLY TO?

This Policy applies to anyone who is employed by or works at allnex including all permanent, part-time, fixed-term or temporary employees, contractors, consultants and directors.

Under Australian law, specific protections (which are described later in this Policy) apply to certain types of eligible whistleblowers. In addition to the people described above, these protections also apply to any person who previously held any of the positions described above, as well as any current or former officer, supplier of goods or services to allnex (or an employee of a supplier) or anyone who acts on their behalf, as well as to a relative, spouse or dependent of someone to whom the Policy directly applies.

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4. POLICY REQUIREMENTS

All allnex employees have a responsibility to help detect, prevent and report instances of suspicious activity or wrongdoing. Employees are encouraged to speak up to raise concerns about any issue or suspicion of wrongdoing at the earliest possible time (see section below **“Making a Report”**).

You can approach a member of allnex’s Legal team at any time if you would like general advice on this Policy or its application to a given set of facts. It should be noted that allnex Legal may not be in a position to advise in some circumstances and, where this is the case, they may suggest you should obtain your own independent personal advice.

This Policy will be made available to officers and employees of allnex in Australia by the following means:

- a) A copy of the Policy will be emailed to all officers and employees on allnex’s email system;
- b) A copy of the policy will be emailed to all officers and employees who do not fall within sub-clause (a) above and who have provided a personal email address to allnex;
- c) A copy of the Policy will be available on allnex’s intranet;
- d) A copy of the Policy will be publicly available on the allnex website; and
- e) A copy of the Policy will be provided to all new officers and employees in Australia.

5. WHAT IS REPORTABLE CONDUCT

At allnex, we encourage you to speak up whenever you might have concerns. We take all reports received from our employees seriously and are committed to investigating them.

In certain circumstances, the content of a Report you make may qualify for specific protections under the applicable law. In this policy, we have described the type of conduct which qualifies for protection under the Australian laws as 'Reportable Conduct'.

Reportable Conduct includes any actual or suspected misconduct, or an improper state of affairs or circumstances in relation to allnex or an allnex group company. This includes information that indicates that allnex or an officer or employee of allnex or an allnex group company has engaged in conduct that is, may be, or appears to be:

- Dishonest;
- Fraudulent;
- Corrupt;
- Illegal;

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- Unethical;
- Improper;
- In breach of an internal allnex group policy (including the Code of Conduct and Anti-bribery & Corruption Guidelines);
- A financial irregularity;
- A danger to the public or the financial system;
- an offence against, or contravention of any of the laws identified in Appendix B;
- an offence against any other law of the Commonwealth that is punishable by imprisonment for 12 months or more; and
- misconduct or an improper state of affairs in relation to the tax affairs of allnex or an associate of allnex.

To qualify for the specific protections available, a person who reports Reportable Conduct must have reasonable grounds to suspect that the concern he or she is raising is true. There won't be negative consequences if the information turns out to be incorrect, but an individual must not report anything that he or she knows to be untrue or misleading.

Personal work-related grievances

Reportable Conduct does not usually include a personal work-related grievance, being a grievance that relates to the discloser's employment (or former employment) personally and which does not have significant implications for allnex (or another entity in the allnex Group).

Examples of a personal work-related grievance include an interpersonal conflict between the discloser and another employee or matters that relate to the engagement, transfer, promotion, employment terms and conditions, disciplining, suspension or termination of engagement of the discloser.

There may be times where a disclosure of a work-related grievance may still be treated as Reportable Conduct under this Policy.

This may occur if any of the following exceptions apply:

- the disclosure is about detrimental treatment, or the threat of detrimental treatment, suffered by the discloser as a consequence of the discloser having made, or proposing to make, a disclosure of Reportable Conduct;
- the disclosure has significant implications for allnex (or another entity) and the information suggests misconduct beyond the discloser's personal circumstances;
- the disclosure also includes information about Reportable Conduct (a mixed report); or

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- the disclosure is made to a legal practitioner for the purpose of seeking legal advice or representation about the operation of the whistleblower provisions under Australian law.

6. MAKING A REPORT

A report under this Policy (“Report”) can be made at any time via any of the following channels and can be made on an anonymous basis.

- To the relevant Senior Manager in your area (for the purposes of this Policy, “Senior Manager” shall mean the person to whom your report or who is in a position of leadership in your area or business unit);
- To allnex’s internal or external auditor (*);
- To a member of the Legal Team (*);
- To a member of Exco (*);
- Via allnex’s secure, anonymous whistle blower hotline administered by Lighthouse Services (*); and
- Directly to the Australian Securities and Investment Commission ("ASIC"), the Australian Prudential Authority ("APRA") or the Australian tax Office ("ATO"), depending on the nature of the Report).

(*Refer Appendix A for contact details)

The choice of which channel you use to make your Report may depend on the nature of the conduct to be reported and/or the person who is the subject of the Report. You may at any stage decide not to report the incident to a person in the above categories if that person is the subject of the Report or if you have reason to believe that the person is not likely to deal with the Report properly for any reason.

As explained further in the section "**How are you protected?**", a Report will only be a legally protected disclosure under Australian law if it is made directly to one of the individuals or entities named above or a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions under Australian law.

A Report may be made anonymously and still be a legally protected disclosure under Australian law but making a Report anonymously may affect the ability to investigate the matter properly or effectively and to communicate with you about your Report.

Nothing in this Policy should be taken as restricting you from reporting any matter to a regulator, to allnex’s auditor or a member of the internal or external audit team or any other person in accordance with any relevant regulatory requirement.

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A Report can be made in person, by phone, by email or otherwise in writing.

7. WHAT HAPPENS WHEN A REPORT IS MADE?

When you make a Report, the person to whom the Report is made must take the following action:

- Take steps to protect your confidentiality (as described further below in the section "**How are you protected?**");
- Ensure that the matter is properly investigated by the person nominated for the purposes of this Policy as the “Whistleblowing Investigations Officer” (who may be the Senior VP/General Counsel, the Head of Compliance, the Internal Auditor or some other independent and suitably qualified person nominated by the Chief Executive Officer); and
- If the person to whom the matter is reported is not a member of Exco, he or she must advise the relevant member of Exco, who is then jointly responsible for ensuring that the matter is properly investigated.

8. THE INVESTIGATION PROCESS

The exact processes to be followed in an investigation will vary, depending on the exact nature of the matter being investigated. The primary purpose of the investigation is to determine whether or not the matters which are the subject of the report are substantiated, so that any wrongdoing which is uncovered can be rectified to the extent practicable in all the circumstances.

The investigation will be conducted independently of you and in a way which is objective and thorough.

9. KEEPING YOU INFORMED ABOUT YOUR REPORT

We will keep you informed of the outcome of the investigation of your Report, to the extent we are able to and subject to consideration of any privacy issues relating to anyone who is the subject of the Report and to any applicable confidentiality requirements.

Where practicable, we aim to provide you with initial feedback within 2 weeks of receiving your report, and, thereafter on a periodic basis until the matter is concluded.

10. HOW ARE YOU PROTECTED?

This section of the Policy provides information about how allnex will protect and support persons who make a Report in accordance with the Policy.

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In addition, this section identifies the specific protections that are available under Australian law to eligible whistleblowers who make a Report about a Reportable Concern.

Protections

Protecting a whistleblower's identity

Where you make a Report and disclose your identity, the person who receives the Report may, if you agree, disclose your identity to the Whistleblower Protection Officer, but will otherwise keep your identity confidential. Disclosing your identity to the Whistleblower Protection Officer will assist us in supporting you and protecting you.

The recipient of your Report will ensure that all files relating to your Report are kept secure and your identity is kept confidential. Any information about your identity will only be disclosed if:

- You have been consulted and have given your consent to the disclosure; or
- If such disclosure is required or permissible by law. For example, we are permitted to disclose information about your identity to our lawyers in order to obtain advice and we might need to disclose certain information about your Report in order to properly investigate your concerns.

It is possible that your identity may be deduced by someone even though there has been no breach of confidentiality. This may occur where the nature of the Report that you make points to one particular person having made the Report, or otherwise as a result of the investigatory process. However, we will take all reasonable steps to reduce the risk that you are identified without your consent.

Protecting whistleblowers from detrimental acts or omissions

Allnex acknowledges that making a report can be a very stressful thing to do. To assist in encouraging a working environment where employees feel comfortable to report wrongdoing, allnex gives an assurance that it will endeavour to protect whistleblowers from detriment.

If your Report is a legally protected disclosure under Australia law, it is illegal for a person to engage in conduct that causes detriment to you if that detriment is in relation to the Report, even if the person is only motivated by a suspicion that you may have made, propose to make, or could make a whistleblower report. This includes making threats of any kind against you. Allnex is committed to protecting you from this type of conduct if you make a Report. We will take whatever action is possible to ensure that you are not personally disadvantaged by making a Report.

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If you claim to have been subjected to any such action as a consequence of making a Report in accordance with this Policy, and the matter cannot be resolved with you by management, the matter will be referred to the Managing Director and Senior VP, General Counsel. Any person found in breach of the provisions of this Policy may be subject to disciplinary action, including dismissal.

Certain protections from civil, criminal and administrative liability

Under Australian law, you will be protected from any civil, criminal or administrative liability (including disciplinary action) for making a legally protected disclosure. No contractual or other remedies can be enforced against you because of your disclosure.

Compensation

Under Australian law, if you suffer loss, damage or injury because of a legally protected disclosure and allnex failed to take reasonable precautions and exercise due diligence to prevent you from suffering detriment conduct, you may be able to seek compensation and other remedies through the Courts.

11. PROTECTIONS FOR PERSONS NAMED IN THE REPORTS

Allnex will take steps to ensure the fair treatment of employees of allnex who are mentioned in disclosures that qualify for protection under Australian law, or to whom such disclosures relate. In this regard, the measures and mechanisms that allnex will use include the following:

- disclosures will be handled confidentially, when it is practicable and appropriate in the circumstances;
- each disclosure will be assessed and may be the subject of an investigation;
- the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- when an investigation needs to be undertaken, the process will be objective, fair and independent;
- an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken; and
- an employee who is the subject of a disclosure may contact allnex’s support services.

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12. WHISTLEBLOWER PROTECTION OFFICER

The Executive Vice-President, Human Resources is appointed as Whistleblower Protection Officer.

The role of the Whistleblower Protection Officer is to:

- Seek to protect a person making a Report under this Policy from adverse repercussions or impact arising as a result of making a Report;
- Maintain the confidentiality of a person who makes a Report, where relevant, including as may be required by law;
- Review and consider any complaints of personal disadvantage to a person who makes a Report or any concerns that a disclosure has not been dealt with in accordance with the Policy.

13. FALSE REPORTING

Making a false Report could have significant adverse effects on the reputation of other employees of allnex, and on the reputation of allnex itself. False reporting, or reporting which is not genuine, can also waste a considerable amount of time and resources.

Any reporting which is knowingly false or not genuine will be regarded as a serious matter and may be subject to disciplinary action.

14. OTHER FORMS OF DISCLOSURE UNDER AUSTRALIAN LAW

In limited circumstances, you may be able to make a whistleblowing report to a journalist or parliamentarian and be protected under Australian law.

Public interest disclosures

A ‘public interest disclosure’ is the disclosure of information to a journalist or parliamentarian, where:

- (a) at least 90 days have passed since a disclosure was made to ASIC, APRA or the ATO;
- (b) the person making the report does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- (c) the person making the report has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and

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(d) before making the public interest disclosure, the person making the report has given written notice to the body to whom the previous disclosure was made that:

- (i) includes sufficient information to identify the previous disclosure; and
- (ii) states that the person making the report intends to make a public interest disclosure.

Emergency disclosures

An ‘emergency disclosure’ is the disclosure of information to a journalist or parliamentarian, where:

- (a) the person making the report has previously made a disclosure of the information to ASIC, APRA or the ATO;
- (b) the person making the report has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- (c) before making the emergency disclosure, the person making the report has given written notice to the body to which the previous disclosure was made that:
 - (i) includes sufficient information to identify the previous disclosure; and
 - (ii) states that the discloser intends to make an emergency disclosure; and
- (d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

A report that meets the above criteria for either a public interest disclosure or an emergency disclosure may be a legally protected disclosure under Australian law. If you are planning on making a public interest or emergency disclosure you should consider seeking independent legal advice.

15. RECORDS

The Executive Vice-President, Human Resources will maintain a record of all whistleblowing incidents and actions taken under this Policy. This report will be on an anonymized basis and access will be restricted.

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16. QUESTIONS

At first instance, any questions about this Policy should be directed to the Executive Vice-President, Human Resources or to the Head of Compliance. As outlined in the “Policy Requirements” section above, in certain circumstances, questions may also be directed to a member of the allnex Legal team.

Specific questions about whistleblower protection issues can be directed to the Senior Vice-President HR

17. APPENDICES

APPENDIX A

Reporting to allnex’s whistleblower hotline:

A Report may be made to the allnex whistleblower hotline reporting service, details of which are as set out below.

The hotline can be reached via the following website and phone numbers:

- **Website:** www.lighthouse-services.com/allnex
- **Toll-Free Telephone:**
 - **Direct Dial**
 - **English speaking USA and Canada: 844-260-0005**
 - **Spanish speaking USA and Canada: 800-216-1288**
 - **French speaking Canada: 855-725-0002**
 - **Spanish speaking Mexico: 01-800-681-5340 AT&T USADirect**
 - **All other countries: 800-603-2869** (must dial country access code first [click here](#) for access codes and dialling instructions)
- **E-mail:** reports@lighthouse-services.com (must include company name with report)
- **Fax:** +1 (215) 689-3885 (must include company name with report)

Reporting to allnex’s internal auditor:

Fazal Bawa, Global Internal Audit Director

Email: fazal.bawa@allnex.com

Ph: +61 2 9666 0398 or mob. 0420 974 739

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Location : 49-61 Stephen Rd, Botany, NSW, 2019, Australia

Reporting to allnex’s external auditor:

Daniel Camilleri, Partner KPMG (Sydney)

Email: dcamilleri@kpmg.com.au

Ph: +61 2 9335 8101 or mob. +61 (0)401 998 053

Location: KPMG, Tower Three, International Towers Sydney, 300 Barangaroo Ave, Sydney NSW 2000 Australia

Reporting to allnex’s Legal Team

James Williams, General Counsel AO/RoA

Email: james.williams@allnex.com

Ph: +61 2 8336 8546 or mob. +61 (0)416 265511

Location: 49-61 Stephen Rd, Botany, NSW, 2019, Australia

Marie van In, Global Head of Compliance, Deputy General Counsel

Email: marie.vanin@allnex.com

Ph: +32 23345255 or mob.

Location: Anderlechstraat, 33 1620 Drogenbos, Brussels

Jan-Mathias Kuhr, Vice President Legal, General Counsel

Email: jan-mathias.kuhr@allnex.com

Ph: +49 (0)69 643571019 or mob. +49 160 95440320

Location: The Squire 13, Am Flughafen, D-60549 Frankfurt am Main, Germany

Reporting to Exco

Miguel Mantas, Chief Executive Officer

Email: miguel.mantas@allnex.com

Ph: +49 (0)69 654371020 or mob. +49 151 2074 8459

Location: The Squire 13, Am Flughafen, D-60549 Frankfurt am Main, Germany

Duncan Taylor, Chief Financial Officer

Email: duncan.taylor@allnex.com

Ph: +49 (0)69 643571011 or mob.

Location: The Squire 13, Am Flughafen, D-60549 Frankfurt am Main, Germany, and Anderlechstraat, 33 1620 Drogenbos, Brussels

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Jean-Marc Durbuis, Executive Vice President, Performance Resins

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Ph: +49 (0)69 643571014 or mob. +32 476 441700

Location : The Sqaire 13, Am Flughafen, D-60549 Frankfurt am Main, Germany, and
Anderlechstraat, 33 1620 Drogenbos, Brussels

APPENDIX B

Legally Protected Disclosure

For the purposes of Australian law, a disclosure may be a legally protected disclosure if it is a disclosure of information about conduct constituting an offence against, or contravention of, a provision of any of the following:

- i. the Corporations Act 2001;
- ii. the ASIC Act 2001;
- iii. the Banking Act 1959 ;
- iv. the Financial Sector (Collection of Data) Act 2001 ;
- v. the Insurance Act 1973 ;
- vi. the Life Insurance Act 1995 ;
- vii. the National Consumer Credit Protection Act 2009 ;
- viii. the Superannuation Industry (Supervision) Act 1993 ; or
- ix. an instrument made under an Act referred to in any of subparagraphs (i) to (viii);

18. REVISION HISTORY

Revision No	Review Date	Reviewed By	Description of Changes Made