

BorsodChem Zrt.'s

GUIDELINE ON REPORTING ESG COMPLAINTS

It is a particularly important commitment for BorsodChem Zrt. to ensure that stakeholders have the opportunity to report ESG-related non-conformities and observations, as well as the appropriate professional investigation and handling of these complaints in accordance with Act CVIII of 2023 and Act XXV of 2023.

The Compliance and Internal Audit Office is the impartial organizational unit designated to operate the ESG complaint management system; it cannot be instructed in this area of responsibility and ensures compliance with the principle of conflict of interest.

The following ESG-related reports can be made at the following contact channels:

- financial misconduct, fraud, corruption
- human rights discrimination
- conflicts of interest
- occupational safety and health, environmental protection
- data management and data protection, IT security
- discrimination
- irregular operations
- other (e.g., corporate social responsibility, etc.)

Phone number: +36-48 522 360

Email: compliance@borsodchem.eu

By post: BorsodChem Zrt.

3700 Kazincbarcika, Bolyai tér 1.

In person: Office of the Director of Compliance & Internal Audit (or his designee in case of his absence)

Further information can be found in our ethical related policies: <https://borsodchem.com/en/documents>

You may also report any environmental complaints using the following contact information:

Phone number: +36-48 511 211

Email: bc@borsodchem.eu

By post: BorsodChem Zrt.

3700 Kazincbarcika, Bolyai tér 1.

Our Company's specialists will respond to reports within 5 business days, if the reporter's contact information is

available. The processing of personal data provided during the report is governed by the Data management policy of the Company, which is in force at all times.

The main steps in investigating ESG-related reports are as follows:

1. Submit a report through one of the mentioned contact channels, providing the necessary data and information.
2. The investigation of the report may be omitted if the information provided by the reporter is insufficient to initiate an investigation or if the reporter provides clearly false information.
3. Recording and forwarding of complaint-related data to the Director of Compliance & Internal Audit, who ensures the independence of the complaint handling process.
4. Involving the professional organization appropriate to the type of complaint and providing the information necessary to conduct the investigation.
5. Carrying out necessary investigations, measurements, analyses, interviews, and surveys to assess whether the received observation is relevant.
6. The investigations, measurements, analyses, interviews, and surveys carried out can have two outcomes:
 - The complaint was deemed valid based on the available evidence: identifying root causes, developing and following up on an action plan, and taking the necessary legal steps.
 - The complaint was not deemed valid based on the available evidence: closing the process.
7. If the reporter's contact information is available and they request it, the reporter will be informed about the final outcome of the complaint investigation process.

BorsodChem Zrt. provides all affected parties with the opportunity to make a report either by name or anonymously. BorsodChem Zrt. takes all necessary measures to ensure that the reporter's identity – if the circumstances of the case allow it – is disclosed only to those persons directly involved in handling and investigating the complaint. The Company guarantees that a person who makes a report in good faith will not be subject to retaliation or other forms of discrimination for making a report.