

**WHISTLEBLOWER POLICY**  
**FOR SPAIN AND PORTUGAL**

**1. Purpose of the Policy**

This Policy is intended to supplement and establish the specific requirements that apply to DOW subsidiaries in Spain and Portugal, namely DOW CHEMICAL IBÉRICA, S.L. (“DOW SPAIN”) and DOW PORTUGAL, PRODUCTOS QUÍMICOS, SOCIEDADE UNIPessoal, LDA (“DOW PORTUGAL”, and DOW SPAIN and DOW PORTUGAL jointly referred to as “DOW IBERIA”), in relation to the global Whistleblower System of THE DOW CHEMICAL COMPANY (“DOW”, “DOW EthicsLine”). All of this is in compliance with Spanish Law 2/2023, of February 20, regulating the protection of persons who report regulatory infringements and the fight against corruption, and with the Portuguese Law 93/2021, published on December 20, 2021, which establishes the general regime for the protection of whistleblowers.

**2. Who can report under this policy?**

Any person who has a reasonable suspicion that an activity or conduct is wrongful or unlawful should report, including but not limited to full- and part-time employees, interns, customers, suppliers, contractors, and stakeholders.

**3. What types of situations should be reported?**

Any concerns regarding potential or actual violations of law, as well as DOW’s policies and guidelines, must be reported, including actions or omissions that may constitute a breach of EU laws and actions or omissions that may constitute a serious or very serious criminal or administrative offense according to Spanish and Portuguese law.

**4. What is DOW IBERIA’s priority reporting mechanism?**

Any breach related to DOW IBERIA, and therefore to DOW’S activities in Spain and Portugal, should preferably be reported through the established internal channels:

- **DOW EthicsLine**, accessible via the following link – [www.dowethicsline.com](http://www.dowethicsline.com)
  
- **The whistleblower may request a face-to-face meeting** with the person responsible for the system to submit the communication verbally. The meeting must be held within seven days of the date of the request. The meeting must be duly documented in one of the following ways:

v' By means of a recording of the conversation in a secure, durable and accessible format. The whistleblower must be given prior warning that the communication will be recorded, informing him/her of the processing of his/her data in accordance with the provisions of the regulations in force.

v' By means of a complete and accurate transcription of the conversation by the staff responsible for processing it. In addition, the whistleblower will be offered the opportunity to check, rectify and accept the transcription of the conversation by signing it.

Any communication made through other channels established in the global Whistleblower Policy will be redirected to the person responsible for DOW IBERIA's internal information system for its management and processing.

## **5. Who is responsible for DOW's internal information system in Spain and Portugal?**

A collegiate body has been appointed as the person responsible for DOW IBERIA's internal information system, composed of Mr. Francisco Javier Castillo Palacios, Legal Counsel and Compliance Officer for DOW IBERIA, and Ms. Inmaculada Concepcio Sumoy Palau, Human Resources for DOW IBERIA. The functions of the person responsible for the system will be delegated to the latter.

## **6. What about external reporting?**

Although the internal information channel is the preferred means for reporting, any individual may directly access the external information channels established by the competent authorities as determined pursuant to each applicable law.

In Spain, it is possible to contact:

- The external information channel created by the Independent Authority for Whistleblower Protection, available through the form provided on the AIPI website (<https://www.proteccioninformante.gob.es/canales-de-presentacion-de-informaciones>) or via the AIPI email address ([canal.externo@proteccioninformante.es](mailto:canal.externo@proteccioninformante.es)).

In Portugal, the whistleblower may only access external information channels directly if (i) they have reasonable grounds to believe that the infringement cannot be effectively known or resolved internally, or that there is a risk of retaliation; (ii) they initially submitted an internal report without being informed about the resolution, within the required time limit, of the measures envisaged or adopted following the report; and, (iii) the infringement

constitutes a criminal offence or an administrative offence punishable by a fine exceeding EUR 50,000.

- In case external reports are permissible, whistleblower may report the facts to the following authorities which, in accordance with their respective powers, are competent to deal with the subject matter of the report:
  - a) The Public Prosecutor's Office;
  - b) The criminal police bodies;
  - c) the Bank of Portugal;
  - d) the independent administrative authorities;
  - e) the public institutes;
  - f) the inspectorates-general and equivalent entities, and other central services of the direct State administration with administrative autonomy;
  - g) the local authorities;
  - h) the public associations;
  - e) National Anti-Corruption Mechanism.

## **7. Anonymity**

You can report your matter anonymously. It is expected that the reporter can communicate back to the team responsible for investigating the allegation, preferably through the official reporting tool (via the chat tool feature), which allows communication with the investigation team while preserving complete anonymity, or through an email address created solely for that purpose.

## **8. Prohibition of Retaliation**

DOW strictly prohibits any form of retaliatory conduct. No adverse action shall be taken against any individual who, in good faith, reports a concern or participates in an investigation, regardless of whether the reported allegation is ultimately substantiated.

Retaliation constitutes serious misconduct and may result in disciplinary measures, up to and including termination of employment, as deemed appropriate and in accordance with applicable laws, regulations, directives, and labor agreements.

This policy does not exempt individuals from disciplinary action if they are found to be involved in or connected to the misconduct or illegal activity that is the subject of the report.

## 9. Measures to protect against retaliation

DOW will take the necessary measures to ensure that whistleblowers that report concern in good-faith and those who participate in an investigation are protected against retaliation. The main protection measures are:

- Exemption from liability for disclosure of information: Any person who provides information on the actions or omissions that may constitute a breach of EU laws and actions or omissions that may constitute a serious or very serious criminal or administrative offense, or who makes a public disclosure in accordance with the Whistleblower Protection Act will not be considered to have infringed any restriction on disclosure of information and will not be held liable in any way in relation to that communication or public disclosure, if they have reasonable grounds to believe that the communication or public disclosure of that information was necessary to disclose an action or omission. This measure will not affect criminal liability.

The preceding paragraph extends to the disclosure of information made by workers' representatives, even if they are subject to legal obligations of secrecy or to the non-disclosure of confidential information. This is without prejudice to the specific rules on protection applicable under labor law.

- Access to and acquisition of information: The whistleblower will not be liable for the acquisition or access to the information that is reported or publicly disclosed, provided that such acquisition or access does not constitute an offense.
- Limitation of liability: Any other potential liability of whistleblowers arising from actions or omissions that are not related to communication or public disclosure or that are not necessary to disclose a breach under the Whistleblower Protection Act will be enforceable in accordance with the applicable law.
- Presumption of retaliation: In proceedings before a court or other authority relating to the harm suffered by the whistleblowers, once the whistleblower has reasonably demonstrated that they have reported or made a public disclosure in accordance with the Whistleblower Protection Act and that they have suffered harm, the loss will be presumed to have occurred as a reprisal retaliation for who report breaches or for making a public disclosure (in Portugal, such presumption remains in effect for 2 years after the report). In those cases, it will be for the person who took the damaging measure to prove that that measure was based on duly justified grounds not connected with the communication or public disclosure.
- Protection in legal proceedings: In court proceedings, including proceedings relating to libel, breach of copyright, breach of secrecy, breach of data protection rules,

disclosure of business secrets, or to claims for compensation based on labor or statutory law, the persons filing a report in accordance with this Policy and the Whistleblower Protection Act will not be held liable in any way as a result of communications or public disclosure protected by that Act. Those people will have the right to plead in their defense in the framework of those court proceedings that they have reported or made a public disclosure, provided that they have reasonable grounds to believe that the communication or disclosure was necessary to disclose a breach under the Whistleblower Protection Act.

#### **10. Protection measures for people to whom the report relates**

DOW will ensure individuals to whom the report relates (i) are heard within the framework of the internal investigation; (ii) are entitled to the presumption of innocence; (iii) are entitled to a defense; and (iv) have access to the procedure, under Spanish Act 2/2023.

Likewise, the identity of the person to whom the report refers will be protected and treated confidentially, as will the facts reported and the identity of the whistleblower, always with the limits and exceptions to ensure the proper completion of the investigation, or any communication to the competent authorities.

#### **11. Handling and investigation of reports. Peculiarities affecting the investigation procedure in Spain and Portugal:**

The DOW's Office of Ethics and Compliance (OEC) receives and records the reports in EthicsPoint, classifies it, and determines whether a formal investigation is required or whether the issue should be referred to another appropriate function. The OEC opens an investigation into a reported suspicion of misconduct unless the suspicion is not based on reasonable grounds or it is clear from the outset that the report does not relate to suspected misconduct. Confidentiality is protected throughout the process, including where a report is initially submitted through an incorrect channel or to a person not responsible for handling it; in such cases, it must be immediately forwarded to the internal information system responsible or to the OEC. The procedure also allows ongoing communication with the reporting person and requests for additional information where needed. Receipt of the report should be acknowledged within seven calendar days, unless doing so would jeopardize confidentiality. If the OEC decides not to open an investigation, it must inform the reporting person in writing within two weeks of the internal report and explain the grounds for concluding that the suspicion is not reasonably based or does not relate to suspected misconduct.

If an investigation is initiated, the OEC will determine whether it will be handled internally or externally. For internal matters, an investigator and an assigned attorney are appointed, and

both must assess any real, potential, or apparent conflict of interest before proceeding. The investigation must, in any event, be assigned to investigators who are independent and impartial and who are not, and have not been, involved in the suspected misconduct. If the report affects DOW IBERIA, it is advisable to involve the responsible for DOW's internal information system in Spain and Portugal in the investigation. The investigator will gather information, define the scope of the investigation with the attorney, and conduct the review in a fair, objective, discreet, and well-documented manner. Investigative steps typically include interviews with the reporting person, witnesses, and the subject, together with review of relevant documents and, where appropriate, electronic data.

The process must respect confidentiality, the presumption of innocence, and the honor and reputation of the people involved. Concerned individuals must be informed of the acts or omissions attributed to them and must have the opportunity to be heard.

For DOW SPAIN, reporter must receive information about case resolution within three months from receipt of the report or, if no acknowledgement of receipt was sent, from the expiry of the seven-day period for doing so. Such deadline can be extendable to six months in particularly complex cases.

For DOW PORTUGAL, the reporting person must be informed about the case resolution no later than three months from receipt of the complaint. Information will include the measures adopted in response to the report, if any, and the reasons for them. The reporter must receive the feedback about the case resolution within 15 days after the investigation is concluded.

At the end of the investigation, the investigator prepares a factual report for legal review. Where allegations are substantiated in whole or in part, or other issues are identified, the matter is communicated to the appropriate management and Human Resources representatives so that corrective or disciplinary measures can be considered. If the facts could potentially constitute a criminal offense, the matter must be referred immediately to the Public Prosecutor's Office, and, where the financial interests of the European Union may be affected, to the European Public Prosecutor's Office.

- Compliance with data protection regulations:

- v' The data processed may be kept in the information system only for the time necessary to decide whether to initiate an investigation into the facts reported.

- v' If the allegation made against the subject of the investigation is proven untrue, it will be immediately deleted, unless such lack of truthfulness may constitute a

criminal offense, in which case it will be kept for the necessary time during the legal proceedings. For clarification purposes, if the case has been concluded without certainty on whether a policy violation has happened or not, no information will be deleted.

- v' To comply with the Spanish Data Protection Act, article 32 of Act 2/2023 requires that, if no investigation is started within three months of obtaining the report, all data pertaining to that report must be eliminated.
- v' The identity of the informant will in no case be disclosed to the person to whom the facts refer.
- v' Internal information systems, external channels and those receiving public disclosures will not obtain data that allow the identification of the informant who decided to report anonymously, and will have adequate technical and organizational measures in place to preserve the identity and ensure confidentiality of the personal data of those concerned and any third party mentioned in the information provided, especially the identity of the informant if he or she has been identified.
- v' Access to personal data contained in the internal information system will be limited exclusively to the following people or bodies, within the scope of their duties and responsibilities:
  - a) The person responsible for the system and anyone directly managing it.
  - b) The person or persons responsible for investigating the allegations.
  - c) The head of human resources or the duly designated competent body, only when disciplinary measures may be taken against an employee, or, in the case of public employees, the competent body for processing such matters.
  - d) The person responsible for the entities or organization's legal services, if legal action is to be taken in relation to the facts reported.
  - e) Any data processors that may be designated.

- f) The data protection officer.
  
- v' The processing of data by persons other than those listed above, or even its disclosure to third parties, will be lawful only when it is necessary for the adoption of corrective measures within the entity or for the processing of disciplinary or criminal proceedings, as appropriate.
  
- v' Employees and third parties must be informed in accordance with the applicable data protection regulations. This includes the information required under Articles 13 and 14 of the GDPR. Specific information may be postponed or limited where disclosure would compromise the investigation or related corrective, disciplinary, or criminal actions, subject to appropriate safeguards and provision at the earliest appropriate time.

## **12. Confidentiality**

DOW employees involved in investigations are trained to treat all information with the utmost confidentiality. Specifically, the entity undertakes to ensure confidentiality at all times of the identity of the person making the report through the enabled internal information system. We follow the “need-to-know” principle, so access is restricted to individuals who require the information to handle the case. Those managing investigations are impartial, independent, and bound by confidentiality obligations. We also ask all participants in the investigation to maintain confidentiality.

## **13. Record of communications**

DOW IBERIA will keep a record of all communications and inquiries it may receive through the internal information system in the so-called "register book," at all times complying with the established confidentiality requirements, and only for as long as it is strictly necessary and proportionate to fulfilling the applicable legal and regulatory requirements of the European Union.

In Portugal, reports must be retained for at least five years and, regardless of that period, for the duration of any judicial or administrative proceedings relating to the report.

