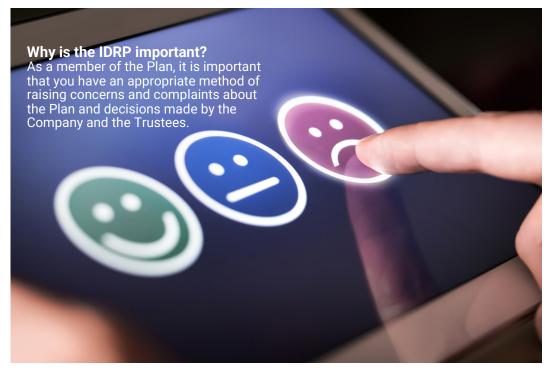


BASF Ireland Limited Defined Benefit Plan (the Staff Plan)

Complaints & the Internal Dispute Resolution Procedure (IDRP)



How do I make a complaint?

If you are not satisfied with any decision that has been made about the pension plan, you have the right to ask for it to be reviewed again under the formal complaint procedure (known as the IDRP).

You can appoint a representative to take your complaint forward if you don't feel comfortable.

All complaints are treated 'in confidence'.

I don't have a complaint, but how do I raise concerns?

The Plan welcomes the opportunity to resolve concerns before they develop into formal complaints.

If you have any concerns and would like to raise these informally, please email the BASF Pension Team.

IDRP Stages

All disputes follow a 3-stage process to ensure they fully and fairly considered.

Stage 1 is reviewed by the BASF Pension Manager

Stage 2 is reviewed by the Trustees

Stage 3 is reviewed by the Financial Services and Pensions Ombudsman (FSPO)

All disputes are considered at stage 1 and only progress if a resolution cannot be reached.

See the following page for more details.



IDRP Stages - the detail



Stage One (the Company)

To begin stage one of the IDRP, you should submit your complaint in writing to the BASF Ireland Pension Manager quoting your:

- ♦ Name
- Address
- Date of Birth
- Social Security Number

Pension Manager Contact Information

BASF Ireland Pension Manager
4th & 5th Floor, 2 Stockport Exchange
Railway Road
Stockport, SK1 3GG
United Kingdom

basfpensions@basf.com

If you are not a member, you should give the member's details as well as your own and explain your relationship to the member.

You will normally receive a decision within two months. A copy of your complaint and the reply will be provided to the Trustees for information.

If you are not satisfied with the reply, you should proceed to Stage Two within six-months of the reply.

Plan Trustee Contact Information

C/O BASF Ireland Pension Manager 4th & 5th Floor, 2 Stockport Exchange Railway Road Stockport, SK1 3GG United Kingdom

basfpensions@basf.com

Stage Two (the Trustees)

You can escalate your dispute by submitting the reasons that you are not satisfied in writing to the Trustees.

You will normally receive a reply within two months, stating the decision reached and the extent to which it confirms or replaces the previous decision.

If you are still dissatisfied, you can proceed to Stage Three.

Stage Three (the Ombudsman)

If you are not satisfied with the decision or response received during Stage Two of the IDRP, you can discuss your complaint with the Financial Services and Pensions Ombudsman (FSPO).

The FSPO is an independent, fair, and impartial service that helps resolve complaints with pension providers and regulated financial services providers.

FSPO Contact Information

Financial Services & Pensions Ombudsman Lincoln House Lincoln Place Dublin 2, D02 VH29

+353 1 567 7000

www.fspo.ie

Before approaching the FSPO, you should ensure that you have completed both Stage One and Stage Two of the IDRP