

CODE OF CONDUCT

Introduction

This Code of Conduct is intended to help you as an employee of Chemiepark Lülsdorf GmbH to behave legally and ethically at all times in your day-to-day work. The Code of Conduct applies to all employees at Chemiepark Lülsdorf GmbH regardless of organizational unit, hierarchical level or location. It is crucial for all managers and employees to ensure that their conduct is in line with this Code of Conduct as well as with the applicable laws and regulations. Managers must ensure that their employees are familiar with the contents of this document.

GENERAL PRINCIPLES AND OBLIGATIONS

1. Employee rights

We are committed to the Universal Declaration of Human Rights and the principles of the International Labor Organization (ILO) and are categorically opposed to child and forced labor. All employees are entitled to fair, impartial and respectful treatment. We respect the right of our employees to join trade unions and/or other employee organizations and to engage in collective bargaining. Employee representatives are protected from discrimination and receive the support they need to carry out their role. We expect our business partners to adhere to these principles as well.

2. Harassment and discrimination

We ensure a working environment that is free from discrimination, bullying and harassment. We do not tolerate the belittling of employees or colleagues on the basis of their ethnicity, skin color, language, gender, religion, political or other world views, age, sexual orientation or other personal characteristics. The same applies to harassment, particularly of a sexual nature. Our managers are obliged to prevent and punish such actions. We decide on the recruitment of applicants and the promotion of employees solely on the basis of their performance, skills and potential with regard to the respective task. This principle of equality also applies to training and further education, remuneration and the allocation of duties.

3. Invitations and gifts

Gifts, offers of entertainment or other benefits may not be accepted if they could cast doubt on personal integrity or the integrity and independence of Chemiepark Lülsdorf GmbH. The acceptance of gifts, invitations or services is permitted as long as they are in line with normal and legal business practice, are ethically unassailable and are made completely transparent. Under no circumstances may such gifts influence the decision-making or behavior of the employee concerned. The approval of the line manager must be obtained for high-value gifts.

4. Conflicts of interest

We expect our employees to keep business and private interests strictly separate and not allow any conflicts of loyalty to arise. Private interests

must never influence business decisions. Even the impression that this is the case must be avoided. Existing or foreseeable conflicts of interest must be disclosed to the line manager so that further action can be discussed together.

5. Money laundering and terrorist financing

Chemiepark Lülsdorf GmbH supports the fight against money laundering and the financing of terrorism. Our employees never commit or tolerate acts in their working environment that violate domestic or foreign laws or other rules to combat money laundering and the financing of terrorism. We comply with the applicable regulations on recording financial transactions. Chemiepark Lülsdorf GmbH only enters into business relationships with reputable companies, organizations and individuals. If necessary, appropriate research must be carried out. Cash movements are unusual in business transactions and should therefore always be critically scrutinized – especially when large sums are involved.

6. Free competition

Chemiepark Lülsdorf GmbH strictly adheres to the laws for the protection of competition. Agreements or de facto cooperation with competitors that lead to a restriction of free competition are not permitted. Contracts that could have an impact on the competitive situation must be discussed with the legal department.

7. Bribery

Employees of Chemiepark Lülsdorf GmbH may never offer or promise material or other benefits to business partners, public officials or other third parties with the aim of influencing their decisions or behavior.

8. Foreign trade and trade supervision

Chemiepark Lülsdorf GmbH fully complies with applicable trade control regulations. For products whose export or import is subject to special restrictions, we ensure that all necessary registrations, licenses and permits are available. When we purchase, manufacture or circulate goods or acquire or transfer technologies, we comply with the requirements of the trade control authorities. This applies in particular to the regulations on handling dual-use products, combating terrorism and chemical weapons. We strictly observe existing embargo and sanction regulations. We do not do any direct or indirect business in countries, with companies or individuals against which a legally binding embargo has been imposed. This also applies to countries, companies and individuals who could assume an intermediary function in this respect.

RESPONSIBILITIES

1. Accounting, documentation, reporting

We fulfill all legal and otherwise prescribed obligations for accounting and documentation of business transactions. This includes the establishment of effective processes and internal controls for financial reporting and the publication of information in accordance with disclosure requirements. In

reporting, relevant transactions and facts are recorded completely, clearly and comprehensibly and presented accurately.

2. Communication with stakeholders

Chemiepark Lülsdorf GmbH maintains an open dialog with relevant interest groups such as neighbors at production sites, the media, supervisory authorities, politicians and NGOs. We always strive to ensure that exchanges and debates are factual, truthful and solution-oriented.

3. Sales, marketing and advertising

In sales, marketing and advertising, we comply with legal requirements and relevant codes and voluntary commitments. We present our services and products truthfully and based on facts. The same applies to the services and products of competitors, insofar as comparisons are legally permissible.

ENVIRONMENT, HEALTH, SAFETY AND QUALITY

1. Plant and occupational safety

As Chemiepark Lülsdorf GmbH, which operates in the chemical industry, we fulfill our special responsibility with regard to plant and occupational safety without compromise. The management uses suitable processes to ensure that buildings, plants and other facilities meet all relevant safety criteria. The same applies to the working environment and the working conditions of employees. We fully comply with all relevant laws and other

regulations at all times. In the personal working environment, each individual is jointly responsible for protecting themselves, colleagues and the environment through safe behavior. Relevant requirements such as company regulations, instructions, clothing regulations or traffic regulations must be complied with at all times. All employees are encouraged to report safety deficiencies and proactively make suggestions for improvement.

2. Product quality and safety

Chemiepark Lülsdorf GmbH operates a professional quality management system with the aim of ensuring that our products and solutions meet or exceed customer expectations at all times. We ensure that our products are safe to manufacture, handle, transport and use through suitable technical and logistical solutions and by providing sufficient information to all parties involved. Legal requirements and internal rules on product quality and safety must be complied with at all times.

3. Environmental impact

We use natural resources as efficiently as possible in all operational processes and minimize emissions and waste volumes. Environmental laws, regulations and work instructions are strictly adhered to. In addition, we encourage all employees to minimize their impact on the environment through their personal conduct in their day-to-day work.

GUIDELINES FOR PROPERTY, DATA, INTELLECTUAL PROPERTY AND CONFIDENTIAL INFORMATION

1. Protection of company property

We always handle company property with care, use it as intended and protect it appropriately against loss, theft, damage and access by third parties. Employees use company property exclusively for business purposes.

2. Data protection

We treat data records that have been transmitted to us or created by us with the utmost care in order to prevent unauthorized access to them. In doing so, we are guided by the General Data Protection Regulation (GDPR) or comparable legal standards.

3. Protection of intellectual property

We ensure that the intellectual property of our customers and our own company does not fall into unauthorized hands or is misused. As far as possible, we protect our new developments and ideas in a legally secure manner by registering patents, trademarks, brands or other suitable forms. We consistently respect the corresponding rights of our customers.

4. Protection of confidential information

All employees are obliged to keep confidential information secret during and after their work at Chemiepark Lülsdorf GmbH. This includes, for

example, documents on business strategy and development, balance sheet data, cost calculations, contracts of all kinds and information on customers, suppliers and other business partners. Confidential information is used exclusively for business purposes for the benefit of Chemiepark Lülsdorf GmbH and is not made accessible to third parties. We ensure that this data is reliably protected from access by uninvolved colleagues or external third parties at all times.

DIGITAL COMMUNICATION PROTOCOLS

As a matter of principle, we only use electronic means of communication for business purposes that meet the technical standards of Chemiepark Lülsdorf GmbH. New technology services, systems and platforms as well as software and means of communication operated by third parties must be checked and approved by those responsible internally before they are used. Electronic means of communication must be used with the necessary care, in particular to prevent third parties from accessing data. If a device is lost or stolen, or if unauthorized access to data is suspected, the local IT service function must be informed immediately.

USE OF SOCIAL MEDIA

Chemiepark Lülsdorf GmbH's policy on the use of social media emphasizes professionalism, respect and discretion. Employees are expected to uphold the values and reputation of the company in their online activities. This includes refraining from discriminatory, offensive or confidential postings that could harm the company or its stakeholders. Employees are encouraged to engage positively with the company's social media accounts, but must do so transparently and not

present personal opinions as those of the company. Employees should also be aware of the potential impact of their online presence on colleagues, customers and the company's brand. Any concerns or questions about social media use should be reported to the line manager.