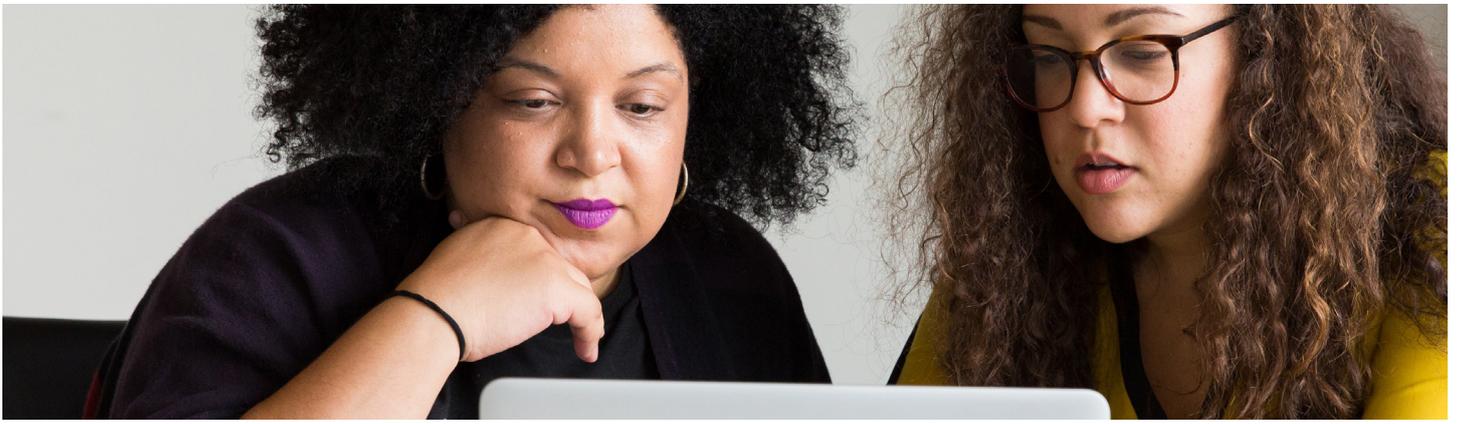


People & Organization

# CODE OF ETHICS AND CONDUCT

August 2023 - REV 3





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Dear iGM Team member,

iGM Resins (hereinafter referred to as “iGM”) was founded with strong values that today are the basis of the company in a solid and ethical way. We trust that all our team members are committed to achieving the goals in a transparent and straightforward way, respecting all ethical standards that guide our business. Respect for our customers, colleagues, business relations, and communities is foundational to our success.

We are committed to providing a work environment governed by the highest ethical and legal standards. In all situations, you are expected to conduct your activities with integrity, ethically, and in accordance with applicable laws and regulations. Every day our work involves decisions and actions – some are simple, and others are complex. Regardless of the situation, we must always act with high ethical principles and values of our company. In many cases, infringement, and inappropriate behavior, can be avoided by an anticipated discussion.

The objective of this Code of Ethics and Conduct (hereinafter referred to as “the Code”) has been created to set a clear standard and expectation of conduct to ensure that we always make the right choice. The Code provides guidance on how our team is supposed to interact with fellow team members, clients, and suppliers, in doing business, honoring our commitments, and seeking excellence in everything we do.

Our Purpose “We Enable the Transformation of Light for a Better Future” unifies us and inspires us to make a positive contribution every day.

Please carefully read this document to understand what we expect of ethical behavior and conduct. We expect you to follow the guidelines. Always keep in mind that each of us has a personal responsibility to incorporate, and to encourage colleagues to incorporate the principles of the Code and values into our work. The Code will help us to have a meaningful impact on the lives of people across our value chain. Thank you for your dedication and for helping to create a fairer and more righteous world.

If you have a question, or ever think that one of your colleagues, or the company as a whole, may be falling short, know that we want and need to hear from you, so please speak up.

Please read and re-read our Code. It matters.

Sincerely,

Wilfrid Gambade  
CEO



# OBJECTIVE

Our objective with the Code is to guide our team on how we must interact with other people by representing our Company. The guidelines reflect the values/principles and the organizational culture. They determine parameters of ethical conduct to establish relationship patterns, which provide trust to our team workers, customers, shareholders, partners, and suppliers, and to the market and our society.

It summarizes the rights, obligations, and corporate responsibilities of the individuals who provide services to iGM.

**SOMETIMES WE FACE DIFFICULT SITUATIONS WHERE THE RIGHT CHOICE IS NOT CLEAR. HOW DO YOU KNOW WHEN YOU SHOULD SEEK GUIDANCE?**

*If something does not feel right, then it might not be the right thing to do. Ask yourself*

Am I sure this course of action is legal?

Is it consistent with our Code, our Culture and our policies?

Will it cause iGM to lose credibility or will it hurt iGM's reputation?

Is it in the best interest of our customers, coworkers, company and the community?

Am I acting with integrity, being truthful and honest?

Am I putting other people at risk?

If it were made public, would I still feel okay about it?

If you are **unsure** about the answer to one of the above questions, you should **ask for help** in making the right decision.

If the answer is **NO** to any of the above questions: **STOP**, the action could have serious consequences.

# COVERAGE

We expect all our team members, with no distinction of position or geographic location, to know and follow the Code. Failure to do so can result in disciplinary action, including termination of employment.

While the Code is specifically written for iGM team members, the Code applies to all partners, officers, and board of directors, as well as temporary (service) workers and independent contractors (hereafter referred to as -iGM- team members). We also expect that third parties working on our behalf will follow the Code with similarly high ethical standards with their work for us. Failure of an iGM contractor, consultant, or other covered service provider to follow the Code can result in termination of their relationship with iGM.

This Code of Conduct is enforced where our organization's work is performed or discussed, including offices, conferences, forums, meetings, and social events.

# VALIDITY

The Code has been approved by the Executive Leadership Team and the Global People & Organization team and is effective on its publication date for an indefinite time.

# COMPLIANCE

iGM team members at all levels of the organization are responsible for reporting violations of this policy using the appropriate communication channels. iGM encourages you to report any actual or potential violations of applicable laws or regulations and any unethical, dishonest, or improper conduct to your supervisor, manager, a member of the People & Organization Department, or the appropriate Executive Leadership team

member or to the email address: [businessethics@igmresins.com](mailto:businessethics@igmresins.com).

If you are uncertain as to whether there are any laws or regulations that may impact your work, you are responsible for requesting guidance from your People & Organization Department or the Executive Leadership team.

The violation of any conduct in this manual will be penalized through evaluation of the damage caused, and disciplinary and applicable measures can be adopted, according to the existing law in the country.



## WHISTLEBLOWER PROCEDURE & PROTECTION OF THE COMPLAINANT AGAINST RETALIATION

Part of maintaining an ethical workplace is providing team members the opportunity to provide honest feedback. When you think something isn't right, speak up and share your concerns, knowing that we want to hear them.

iGM Resins is committed to regulatory compliance and ethical standards in the conduct of business and believes in the benefits of a system that allows employees to raise issues that may be of serious consequence for iGM's business or seriously entail its liability and/or reputation. This policy is intended to encourage iGM Team members and others to report suspected or actual occurrence(s) of illegal, unethical, or inappropriate events (behaviors or practices) without retribution.

1. The Whistleblower should promptly report the suspected or actual event to his/her Manager or supervisor.

2. If the Whistleblower would be uncomfortable or otherwise reluctant to report to his/her Manager or supervisor, then the
3. Whistleblower could report the event to the next highest or another level of management, including to an appropriate Executive Management Team member, the People & Organization Manager or to the email address: [businessethics@igmresins.com](mailto:businessethics@igmresins.com)
4. The Whistleblower can report the event with his/her identity or anonymously through normal post service.
5. The Whistleblower shall receive no retaliation or retribution for a report that was provided in good faith – that was not done primarily with malice to damage another or the organization. iGM will not tolerate retaliation of any kind against an employee who reports in good faith a violation of law or of this policy. The company prohibits retaliation against any team member who, in good faith, reports or participates in the investigation of a suspected violation of the Code, misconduct, illegal actions, fraud, or corruption. The company will investigate in an intensive way any allegation of retaliation. Team members guilty of retaliation conduct will be subject to disciplinary actions.
6. A Whistleblower who makes a report that is not done in good faith is subject to discipline, up until and including termination of employee relationship, or other legal means to protect the reputation of the organization and members of its Management and team.
7. Crimes against persons or property, such as assault, rape, burglary, etc., should immediately be reported to local law enforcement personnel.
8. Supervisors, managers and/or (Executive) Management Team members who receive the reports must promptly act to investigate and/or resolve the issue.
9. The Whistleblower shall receive a report within five business days of the initial report, regarding the investigation, disposition, or resolution of the issue.
10. If the investigation of a report, that was done in good faith and investigated by internal personnel, is not to the Whistleblower's satisfaction, then he/she has the right to report the event to the appropriate legal or investigative agency.
11. The identity of the Whistleblower, if known, shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement.

## CODE OF ETHICS AND CONDUCT COMPLIANCE

The information in this Code is subject to modifications, review, or replacement by internal or external policies without previous notice. Any modification in the current document will be confirmed through the communication channels of iGM.

We reinforce that the Code is the property of the company and it is destined for the exclusive use of the iGM team members, therefore, all iGM team members must know its substance and must declare that they are aware and agree through the receipt term of the Code, as well as to cooperate

Any disagreement with this code should be informed using the e-mail: [m.slaats@igmresins.com](mailto:m.slaats@igmresins.com) or to your local People & Organization representative with the subject: Code of Ethics and Conduct. Comments will be analyzed by the People & Organization and Executive Leadership Team.

## iGM's PURPOSE

### We Enable the Transformation of Light for a Better Future

#### We Enable the Transformation of Light...



- IGM is dedicated to the development of innovative energy curing technology offering integrated raw material solutions (photoinitiators, energy curing resins and additives) for energy curing formulations in our key markets Printing and Packaging, Industrial Coatings and 3D Printing, Electronics and Adhesives, and several niche markets.
- UV-LED, UV or even day-light activates the photoinitiator-system which initiates the polymerization (curing/drying) of the formulation.
- As a customer and market driven company, we offer technical and regulatory advice and support to our customers enabling them to provide high performing and compliant UV curing formulated systems to their customers.

#### ...for a Better Future.

- UV curing formulated systems are solvent free and have excellent performance properties contributing to a better and more sustainable future.
- As part of our sustainability strategy, we focus on UNSDG 12 "Responsible Consumption" and 13 "Climate Action" where we as a company can have the most significant impact. Initiatives under UNSDG 12 and 13 have a good fit with EcoVadis categories "Environment" and "Sustainable Procurement". In addition, we will focus on initiatives that align with EcoVadis categories "Labor and Human Rights" and "Ethics".



# iGM'S STRATEGY



## GO CUSTOMER



Enhance customer centricity and value by:

- Market segment-based organization
- Strengthening commercial excellence and value selling

Our job will put customers in the center. From a product driven solution provider, we moved to a global organization focusing on the market segments: Printing & Packaging, Industrial Coatings & 3D printing, and Electronics & Electrics.

## GROW INNOVATION



Strengthen solution and value-based sales by:

- Innovation and integrated solutions by market segment
- Operational excellence and robust scale up of new products

The growth of iGM will be market driven following the current and incoming needs of the market in terms of sustainability, regulatory issues, high performances etc., we will lead the growth of iGM by launching new product ranges and new products through all our portfolio.

## GREEN SUSTAINABILITY



Lead the industry change for a better future:

- Convert to lower environmental footprint technologies.
- Strengthen the pipeline for environmentally friendly solutions.

iGM will focus on UNSDG 12 and 13 as these are the areas where we as a company can have the main impact. In addition, we will focus on initiatives supporting the EcoVadis "Labor and Human Rights" and "Ethics" categories.



# PEOPLE

## IGM's CULTURE

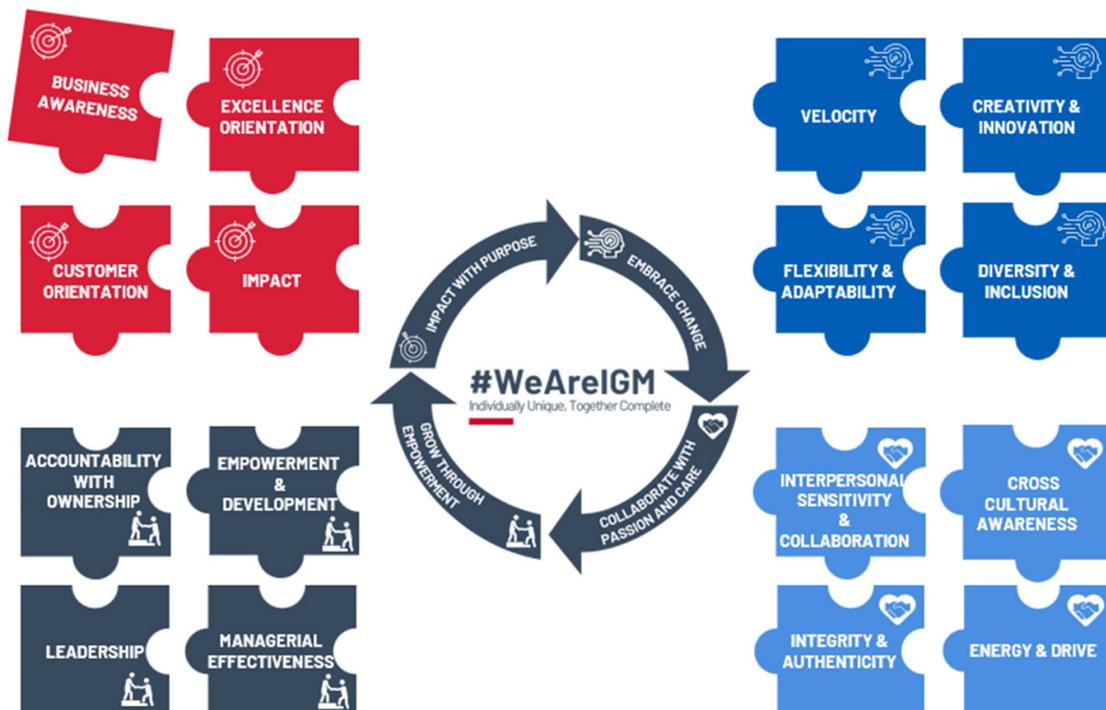
A company culture can be defined as a set of shared values, goals, attitudes, and practices that characterize the organization. In iGM, our Cultural Agenda #WeAreIGM: Individually Unique, Together Complete includes our current strengths, as well as our opportunities. All these elements have been reflected in the 4 pillars. It is the compass in behavior and decision making and it unifies us with all our different backgrounds, experiences, and personalities. By embracing these guiding principles, it will have a positive impact on our daily lives. We will be delivering our individual strengths, combined with our common culture to work as one unified team.

For comprehension, development, and feedback purposes, it is imperative to have a common

understanding of which mindsets and behaviors reflect our culture. Therefore, we have defined Mindsets & Behaviors aligned with each pillar. With a clear understanding of the expectations of Mindsets and behaviors, it provides clarity, awareness, and an opportunity for personal development.

The mindsets and behaviors matrix contains our culture pillars translated into mindsets and behavioral examples to provide a roadmap aligned with our culture. There are 4 defined mindsets per cultural pillar which are applicable for everyone. Each mindset has examples of behavioral descriptions that support personal development and your understanding of the pillars. The behaviors should be used as examples and can vary per individual.

Each mindset has examples of behavioral descriptions.



Navigate the examples of behavioral descriptions:  
[Link to intranet](#) or go to the Intranet: People & Organization/Cultural Agenda/Mindsets and Behaviors

## PROFESSIONAL RIGHTS

We are committed to the UN Universal Declaration of Human Rights and the International Labor Organization (ILO) Conventions. Our Code of Conduct supports the spirit and letter of those documents, as respect for people, their rights and the power of diversity are key drivers of our people policies.

We take our responsibility to comply with laws and regulations very seriously and each of us is expected to comply with applicable legal requirements and prohibitions. iGM is committed to defending, respecting, and protecting basic labor rights, human rights, and the freedom of the people as acknowledged in the Universal Declaration of Human Rights.

Team members should act with integrity, comply with laws, maintain a professional work environment, and comply with company policies. We should treat customers, colleagues, and partners ethically at all times.

It is all iGM team member's responsibility to:

- Not make use, directly or indirectly, of child labor, neither of people subject to forced labor or human trafficking;
- Warrant the freedom of association, speech, and expression of our professionals, just as the right of collective negotiation.
- Respect the human rights and labor laws upon all the activities of our professionals.

## RESPECT TO PEOPLE

We believe that respect, in all relations, must be a basic element of conduct by professionals, therefore, we reject any type of harassment in the workplace, just as any other behaviors that are violent or offensive to the rights and dignity of people. We are committed to providing a work environment free of discrimination and unlawful harassment. Actions, words, jokes, or comments based on an individual's sex, race, ethnicity, age, religion, or any other legally protected characteristic are not tolerated. We ask you to always

conduct yourself professionally and to be kind to others. Do not insult or put down others. Harassment and exclusionary behavior are not acceptable. Every professional has the obligation and responsibility to contribute to a workplace that values and respects diversity so that no discrimination takes place.

It is all iGM team member's responsibility to:

- Treat your colleagues, superiors, and subordinates with the utmost respect and dignity. We might not all agree all the time, but disagreement is no excuse for disrespectful behavior. We will all experience frustration from time to time, but we cannot allow that frustration to become personal attacks. An environment where people feel uncomfortable or threatened is not a productive one.
- Contribute to maintaining the workplace free of punishment and physical force and of any other form of abuse or harassment, be it vocal, physical, sexual, or psychological.
- Warrant all relationships to be free of bias, obligation, or personal interest.
- Make sure that comments, criticism, and questioning are expressed adequately and respectfully to others.
- Pay special attention to the cultural sensibilities and to what is acceptable or not to different cultures. It is important to understand our cultural differences. We can find strength in diversity. Different individuals have different perspectives on issues, and that can be valuable for solving problems or generating new ideas. Being unable to understand why someone holds a viewpoint doesn't mean that they're wrong. Focus on resolving issues and learning from mistakes.

## WORKING HOURS

We do not demand our team members to work excessive hours. Our working hours comply with all local laws, statutes, and regulations.

## EMPLOYEE DEVELOPMENT AND FAIR COMPENSATION

We support our team members' personal growth and development and invest in the knowledge and skills of our team members on an ongoing basis to support their long-term employability. We comply with all local wage and hour laws and regulations.

## SAFETY FIRST

Safety is a foundational commitment; we never compromise on safety. It is a joint responsibility to make sure that every person can return home safely every day. We stop and think before we act. If we cannot work safely, we do not take the risk. We introduced 10 Life Saving Rules (LSRs) at IGM Resins. The purpose of our LSRs is to ensure a safe work environment and safe behavior among our employees, contractors, and visitors. Anybody should stop the work if conditions or behaviors are not safe because we care about others.



## 10 Life Saving Rules

Stop work if conditions or behaviors are not safe

- 1** Work with a valid work permit when required 
- 2** Ensure safe working conditions before entering a confined space 
- 3** Use fall protection when working at height (>1.8mtr) 
- 4** Check equipment is isolated when work begins (Lock Out, Tag Out, Try Out) 
- 5** Obtain authorization before disabling safety equipment 
- 6** Wear appropriate Personal Protection Equipment and use equipment that is fit for its purpose 
- 7** Do not walk under a suspended load 
- 8** Wear a seatbelt in motor vehicles 
- 9** Comply with management of change when required 
- 10** Do not use alcohol or drugs at work and smoke only in authorized area 

## OCCUPATIONAL SAFETY AND HEALTH



We follow all legislation requirements regarding Occupational Safety and Health, with the goal of providing a safe and healthy work environment, besides guaranteeing the right to protect the health and physical integrity of our team.

It is all iGM team member's responsibility to:

- Know and strictly follow the Occupational Safety and Health program and its present norms.
- Communicate, to the responsible areas, any situation where the health and safety of an employee is at risk.

## SAFE DRIVING

In iGM we have a Safe Driving Policy which is in place to

- Make drivers aware of the main risks they face or create when driving for work.
- Make sure that team members who drive vehicles in the course of their work demonstrate safe, efficient driving skills and other good road safety habits at all times.
- Maintain all company vehicles in a safe, clean and roadworthy condition to ensure the maximum safety of the drivers, occupants, and other road users, and reduce the impacts of company vehicles on the environment – this also applies to personal vehicles used for work purposes.

While driving company vehicles or own vehicles for work purposes, team members must comply with traffic legislation, be conscious of road safety and demonstrate safe driving and other good road safety habits.

The policy applies to anyone who drives as part of their work, whether driving their own vehicle, provided by the company, or rental car, during a business trip. iGM Resins strongly encourages team members to also apply this policy outside of work, with the goal of preventing accidents.

Navigate our Policy:

[Global Policies & Processes](#) (sharepoint.com) or go to the Intranet: People & Organization / Global Policies & Processes / Safe Driving Policy

## RESPECTFUL WORKING ENVIRONMENT

iGM is committed to providing a safe, respectful working environment for all individuals with whom we interact. The Code is based on the underlying philosophy that we respect every individual's right to dignity, privacy, integrity, and safety as well as their right to equal and fair treatment in the work environment.

Working at iGM is based solely upon individual

merit and qualifications directly related to professional competence. We welcome and support people of all backgrounds and identities.

We also make all reasonable accommodations to meet our obligations under laws protecting the rights of the disabled.

We strictly prohibit unlawful discrimination or harassment on the basis of, (but not limited to) members of any sexual orientation, gender identity and expression, basis of actual or perceived race, ethnicity, culture, national origin, citizenship, social and economic class, educational level, color, immigration status, sex, age, size, family status, political belief, religion, pregnancy status, special needs, any personal, physical or social condition or any other characteristics or ground protected by law.

It is all iGM team member's responsibility to:

- Contribute to a workplace where diversity is respected.
- Respect individual differences and not stimulate or propagate discriminatory judgments of any nature.
- All managers must be objective and unbiased in the selection, remuneration, training, and promotion of their professionals, always acting without any sort of discrimination, taking individual performance and professional competence as the only basis.

## **DEFINITIONS AND EXAMPLES OF UNACCEPTABLE BEHAVIOR DISCRIMINATION**

In any way making statements about, acting against, or making decisions about people that insult them by virtue of their (but not limited to) sexual orientation, gender identity and expression, race, ethnicity, culture, national origin, citizenship, social and economic class, educational level, color, immigration status, sex, age, size, family status, political belief, religion, pregnancy status, special needs, any personal, physical or social condition or any other characteristics or ground protected by law, or making any distinction on the basis of these aspects.

All individuals are treated equally in the organization, and we do not tolerate and strictly prohibit any discrimination based on (but not limited to) members of any sexual orientation, gender identity and expression, race, ethnicity, culture, national origin, citizenship, social

and economic class, educational level, color, immigration status, sex, age, size, family status, political belief, religion, pregnancy status, special needs, any personal, physical or social condition or any other characteristics or ground protected by law.

This commitment applies to all interactions with individuals doing business with the organization, including recruitment, investment, divesture, promotion, training, transfer, discipline, termination, compensation, benefits, participation in all activities, events, and programs sponsored by the organization.

## **WORKPLACE HARASSMENT**

Unwelcome conduct or comments, either directly against an individual in the workplace or made in a general manner that contribute to an environment that is hostile, threatening, insulting, humiliating, offensive, or lacking respect or dignity. Examples of workplace harassment include (but are not limited to):

- Insulting, intimidating, demeaning, annoying, embarrassing, or otherwise offensive behavior.
- Inappropriate or unwelcome focus or comments on a person's physical characteristics or appearance.
- Bullying and cyberbullying: the systematic, repeated psychological abuse of an individual by a person or group.
- Isolation and shunning, gossip, rumors, negative blogging, insults, name-calling.
- Slamming doors, throwing objects, physical contact and
- Any other harassment that affects an individual's dignity or psychological or physical integrity.

## **SEXUAL HARASSMENT**

Sexual harassment is defined as engaging in unwelcome sexual solicitation, conversation, or advances against an individual or made in a general manner and any resulting grant or denial of benefits to an individual as a result of the response to the solicitation, conversation or advance. Examples of sexual harassment include (but are not limited to):

- Unwelcome sexual advances.
- Requests for sexual favors.
- Verbal or physical conduct of a sexual nature including sexual jokes, graphic spoken commentary about a person's body, derogatory or degrading remarks, leering, whistling,

- unwanted physical contact, or assault.
- Inquiries or comments about an individual's sex life; and
- Displaying sexually offensive material.

## WORKPLACE VIOLENCE

The deliberate verbal expression or use of physical force or power, or threat to use physical force or power, directed at an individual that could cause discomfort, pain, or injury. The definition also includes threats to exercise physical force and domestic violence that occurs in the workplace. Examples of workplace violence include (but are not limited to):

- Hitting, punching, slapping, poking, or other means of (unwanted) physical contact or assault.
- Challenging an individual to fight.
- Engaging in unwelcome horseplay (e.g., any activity or behavior that is unnecessary, irresponsible, and potentially dangerous).
- Bringing weapons into the workplace.
- Threatening an individual verbally or in writing.
- Stalking or intimidating.

## PROCESS FOR REPORTING INFRAC-TIONS



iGM is committed to an efficient and safe process for reporting infractions. We support the following:

- The right of individuals to report incidents without fear of negative consequences or retribution, including protection from retaliatory actions, also referred to in the section "Whistleblower procedure & protection of the complainant against retaliation."
- The timely reporting of all incidents, without a set statute of limitations. In the case of violence, individuals should call the police and/or first responders immediately.
- The right of a victim to confront their harasser (where comfortable) without the threat of retribution and make clear behavior is not to be tolerated.
- A clear line of reporting incidents directly to a manager, or if the manager is the source of the problem, to the People and Organization team or an Executive Leadership team member.

## INFORMATION REQUIRED AND ENCOURAGED TO BE INCLUDED IN ANY REPORT FILED

Complaints should include the following information when available:

- Name of an individual allegedly experiencing harassment, discrimination and/or violence, title and contact information.
- Name, title, and contact information of those involved, including the accused and witnesses.
- Details of alleged incidents including date(s), location, and specific behavior, including any supporting materials and/or evidence relevant to the complaint

## PROCESS FOR INVESTIGATING CLAIMS AND DETERMINING OUTCOMES



A process for investigating claims and determining outcomes may vary based on the allegations. However, it will be clear to the individual at the start of the investigation:

- Who will conduct investigation.
- Who will be interviewed during the investigation (will include both the alleged victim, the accused, and any witnesses).
- The right of the investigator to collect documents and evidence and the obligation of the investigator to document all interactions.
- The commitment of a final report with all findings and corrective action presented in writing to both the alleged victim and the accused.
- Protocol for record keeping.

iGM is committed to accurate record-keeping on all claims. All records will be held in a secure location and will be maintained for the specific period that is legally allowed in the specific geographical area. Records include but may not be limited to:

- A copy of the complaint including details about the incident.
- A record of the steps of the investigation including dates of interviews and notes
- A copy of the investigation report.
- A summary of the results of the investigation
- A copy of any corrective action taken.

## EXPECTATIONS FOR DISCIPLINARY ACTION ON SUBSTANTIATED CLAIMS

A range of disciplinary actions for substantiated claims can include mandatory training, demotion, suspension, and termination. The disciplinary action will be determined by a committee consisting of at least a People & Organization and Executive Leadership team member and may include independent, third-party individuals.

## EXPECTATIONS FOR CONFIDENTIALITY

The investigation of each complaint will be handled in as confidential a manner as possible. While the investigation is ongoing, the alleged victim, the accused, and any witnesses should not discuss the complaint, incident, or the investigation with other individuals not involved in the matter. Investigators will not give out identifying information about persons involved unless such disclosure is necessary to conduct a full and fair investigation, take corrective action, or otherwise required by law. All records of the investigation will be kept confidential.

## PREVENTIVE POLICY

The drawing up of this Code is intended as a form of preventive policy. iGM will:

- Ensure that the code is sufficiently publicized.
- Provide sufficient information about the policy.
- Eliminate or reduce risks relating to unwelcome behavior.
- Monitor compliance with the Code.
- Training iGM team on the Code.

## DRUG-FREE AND ALCOHOL-FREE WORKPLACE

To help ensure a safe, healthy, and productive work environment for our team members and others, to protect Company property, and to ensure efficient operations, iGM Resins has adopted a policy of maintaining a workplace free of drugs and alcohol. This policy applies to all team members and other individuals who perform work for the Company.

- The unlawful or unauthorized use, abuse, solicitation, theft, possession, transfer, purchase, sale or distribution of controlled substances (including medical marijuana), drug paraphernalia or alcohol by
- an individual anywhere on Company premises, while on Company business (whether or not on Company premises) or while representing the Company, is strictly prohibited.
- Team members and other individuals who

work for the Company also are prohibited from reporting to work or working while they are using or under the influence of alcohol or any controlled substances, which may impact the team member's ability to perform their job or otherwise pose safety concerns.

## ANTI-HUMAN TRAFFICKING AND SLAVERY STATEMENT



At, iGM we are unwavering in our commitment to upholding human rights, dignity, and respect for all individuals. We recognize the serious nature of human trafficking and modern slavery and stand firmly against these heinous acts. Our company is dedicated to taking proactive measures to prevent, detect, and mitigate any involvement in human trafficking and slavery within our operations and supply chains.

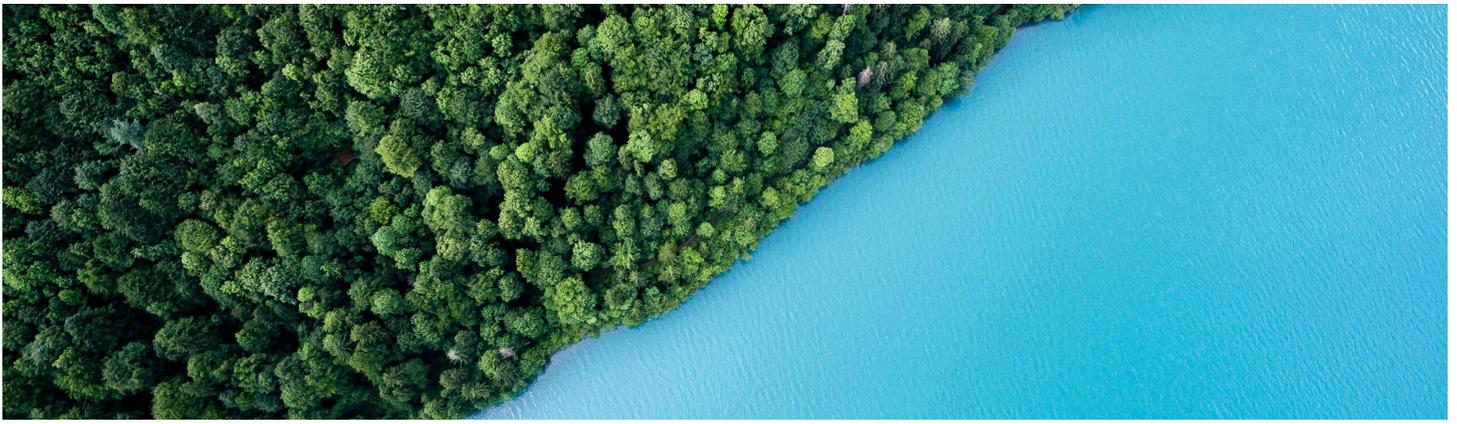
Our Responsibilities:

- **Supplier Partnerships:** We require that our suppliers and business partners adhere to the same ethical standards we uphold. We expect them to prohibit human trafficking and slavery in any form within their operations.
- **Due Diligence:** We conduct thorough due diligence to identify and address potential risks of human trafficking and slavery within our supply chains. This includes assessing supplier practices and ensuring they align with our commitment.
- **Employee Awareness:** We educate and train our team members about the signs of human trafficking and slavery, empowering them to recognize and report any suspicious activities or concerns.
- **Transparency:** We maintain transparency in our operations, disclosing our efforts to combat human trafficking and slavery to our stakeholders. We also encourage open reporting channels for any concerns related to these issues.
- **Collaboration:** We collaborate with industry organizations, NGOs, government agencies, and other stakeholders to collectively combat human trafficking and slavery. By working together, we can have a more significant impact.

## **ANTI-HUMAN TRAFFICKING AND SLAVERY REPORTING AND ACCOUNTA- BILITY**

Any employee who suspects or encounters potential human trafficking or slavery within our business or supply chains is encouraged to report their concerns without fear of retaliation. Any team member is encouraged to report the event to the next highest or another level of management, including to an appropriate Executive Management Team member, the People & Organization Manager or to the email address: [businessethics@igmresins.com](mailto:businessethics@igmresins.com).

Each report made will be thoroughly investigated. Appropriate action will be taken against any violations of this commitment.



# PLANET

## PLANET

We strive to conduct our business in such a way that we ensure we are able to cater to today's needs without harming the potential of future generations to do the same. We have incorporated an environmental program enabling compliance with local regulations and set clear ESG and Sustainability targets underscoring our ESG and Sustainability Strategy and objectives.

## PRODUCT STEWARDSHIP

We identify the risks of our chemical and hazardous materials and handle these safely to avoid release into the environment. We store, move, recycle, and dispose of these responsibly and safely while looking for opportunities to reduce them. We share our knowledge about these materials with our suppliers, customers,

and other parties in case needed. We provide clear guidelines about the environmental and safety aspects of our products and production processes.

## WASTEWATER AND SOLID WASTE

Prior to discharge or disposal, we identify, control, and treat our materials to minimize the negative impact on people and the environment. Air emissions: Prior to discharge, our by-products generated from production are identified, controlled, and treated as required by local regulations.

## MINIMIZE WASTE, MAXIMIZE RECYCLING

Wherever practical, we try to eliminate or reduce waste or minimize it through production changes, maintenance and operations, conservation, and recycling.

## WATER SECURITY

We use water resources responsibly, and target to reduce our usage by continuous improvement of our products, production processes, and working methods.

## LOW-CARBON SOLUTIONS

Our innovation efforts are guided by the commitments from our Go Grow Green strategy: We aim to drive our industry towards a low-carbon, circular, bio-based economy by providing innovative solutions to our customers that improve the environmental footprint of our business and its value chains.

## KPI's & RESULTS

In our Corporate Sustainability reporting, clear KPI's and results are being set and reported.



# PROFIT

## PROTECTION AND ADEQUATE USE OF COMPANY ASSETS

iGM's assets come in many shapes and forms, including tangible assets, digital assets, finance assets, and intangible assets. We expect our team to be responsible for the protection of our assets. Some examples of our assets are our tools, equipment, materials, our brands, our installations, or buildings.

It is all iGM team member's responsibility to:

- Use the workplace resources and tools that iGM provides (such as phones, computers, e-mail, printers, and internet access) exclusively for the performance of professional activities, they are not meant to be used for personal ends or of any other type without previous authorization.
- Protect and properly use the Company's assets avoiding waste, losses, damages, abuse, fraud, undue appropriation, infringement, and other forms of improper use.
- Help take care of the assets and intervene or report situations where the assets are subject to risk or improper use.

## USE OF PRESERVED AND PRIVILEGED INFORMATION

We safeguard our intellectual property and information and apply the same care when dealing with our partners' sensitive information.

Embargoes and trade law: We operate our business with respect to applicable trade laws and (trade) restrictions sanctioned by the United Nations or other (supra)national institutions or governments.

Our team members must not, without due authorization, provide or make available to anyone who is not an iGM team member, or to any other individual to whom it does not pertain, data or information of confidential nature related to the Company's activities. For example, the disclosure of financial information may be harmful to the Company.

It is all iGM team member's responsibility to:

- Respect and follow all the guidance as confirmed in handbooks, employment agreements, policies or any other company formal documents in its integral form. The non-compliance is considered a legal infringement, thus being subject to penalties and legal actions.
- Report any fact of leaking confidential information or inadequate use of internal information. Should you be the recipient of information that was not intended for you, you should immediately report to the People & Organization Department.
- Maintain secrecy about internal data and information from the organization and data considered as confidential.

## PRIVACY

As an iGM team member, you may come in contact with personal data about our consumers, customers, coworkers and others when conducting business. Personal data broadly refers to any information either by itself or in combination with other information that can directly or indirectly be used to identify a natural person. Personal data may also be referred to as "personal information," "personally identifiable information" or "PII."

iGM is committed to complying with applicable privacy laws in the countries where we conduct

business. If you access personal data in the course of performing your job, you must comply with applicable law and policies.

## UNLAWFUL USE OF COMPANY FUNDS OR ASSETS

All iGM Resins team member should follow the below guidelines:

- The use of Company funds or assets for any unlawful or improper purpose is prohibited.
- The establishment of any undisclosed or unrecorded fund or asset is prohibited.
- The making of any false, artificial, or misleading entry on the Company's books or records is prohibited.
- No transaction shall be affected, and no payment shall be made, on behalf of the Company with the intention or understanding that the transaction or payment is other than as described in the documentation evidencing the transaction or supporting the payment.

## INVESTMENTS



A conflict of interest is presumed to arise when a team member invests in any of the business enterprises listed below to a degree where their "percentage of ownership" in the enterprise is significant:

1. Any business known to be competitive with iGM or any of its subsidiaries.
2. Any business which is a known customer of iGM or any of its subsidiaries.
3. Any business which is a known supplier of property or services to iGM or any of its subsidiaries.
4. Any business in which iGM has a known significant financial interest.

(As an example of the foregoing, a holding of 500 shares of General Electric stock would be a substantial investment, but such holding would not be significant in relation to the total outstanding shares of General Electric stock. On the other hand, a \$5,000 private investment in a business with a net worth of \$100,000 could be considered significant).

If a team member has any reasonable doubt

as to the conformity of their present or future investments with this policy, such investments should be reported to the People & Organization Department in writing for clearance or record purposes.

Investments which are not appropriate for a team member as listed above, should not be made by the spouse or close relative of such team member.

## CONFLICT OF INTEREST

Except with written approval from the People & Organization Department or an Executive Management team member, a team member should not act as an officer, director, employee of, or consultant for, or be otherwise affiliated with any business of the type listed in paragraphs 1, 2, 3, or 4 of the Investments section, above.

Team members should refrain from becoming directors or officers of banks or banking institutions, partners in partnerships or participants in other business activities with any businesses of the types listed in paragraphs a, b, c, or d of the Investments section, above, without written approval.

Team members should not engage in outside financial or other business interests to an extent which would reduce their effectiveness on Company work.

Any team member should not engage in outside employment, either as an employee or under a commission plan or any other such arrangement when:

- Such employment is benefited by reason of business information gained through employment at iGM Resins.
- Any part of such employment is conducted on or with Company property or on Company time.

Individual Employment Agreements, offer letters or local agreements and/or policies may prohibit (in some cases without prior written consent) team members to perform ancillary activities, perform paid or unpaid work for third parties and/or directly or indirectly do business on their own account.

Team members need to consider the implication of signed non-compete, confidentiality, solicitation agreements, should they plan to seek employment with a third party that competes with the Company.

## **GIFTS, FAVORS, ENTERTAINMENT AND PAYMENTS RECEIVED BY COMPANY EMPLOYEES**

Team members shall not seek or accept any gifts, payments, fees, services, valuable privileges, vacations or pleasure trips, loans (other than conventional loans from lending institutions) or other favors from any person or business organization that does or seeks to do business with or is a competitor of the Company. These guidelines always apply - they do not change during traditional gift-giving seasons or during a company event. In the application of this policy:

1. There should be no acceptance of items, even of nominal value.
2. An especially strict standard is expected with respect to gifts, services, or considerations of any kind from suppliers. Entertainment at the expense of suppliers beyond that contemplated by a, above, should not be accepted under any circumstances.
3. It is never permissible to accept a gift in cash or cash equivalents (e.g., stocks or other forms of marketable securities) of any amount.
4. Solicitation of gifts is never appropriate. iGM Resins team members are not to solicit gifts, gratuities, tickets, or entertainment from suppliers or customers regardless of their value.
5. Offering or accepting bribes, kickbacks and or gifts of cash (including gift cards) is absolutely prohibited.
6. For specific clarification, please consult the People & Organization Department

## **GIFTS, FAVORS, ENTERTAINMENT AND PAYMENTS BY THE COMPANY**

Gifts, favors and entertainment may be given others at Company expense only if they meet all the following criteria:

1. They are consistent with accepted business practices.
2. They are of sufficiently limited value, and in a form that will not be construed as a bribe or payoff.
3. They are not in contravention of applicable law and generally accepted ethical standards.

For specific clarification, please consult the People & Organization Department.

Secret commissions or other compensation (cash or equivalent) to employees of customers, vendors, suppliers, other companies, etc. (or their

family members or associates) are not in line with the Company policy. No commissions or other such payments shall be made without being properly and clearly recorded as such in the accounting records of the Company.

## **ANTI BRIBERY**



iGM Resins is subject to regulations, that prohibit bribery in virtually every kind of commercial setting. iGM Team members are prohibited to bribe anybody, anytime, for any reason and iGM Team members will not, directly, or indirectly, violate any applicable anti-bribery laws, anti-bribery standards.

## **DEALING WITH GOVERNMENT OFFICIALS**

Offering gifts, entertainment, or other business courtesies that could be perceived as bribes becomes especially problematic if you're dealing with a government official. "Government officials" include any government employee; candidate for public office; or employee of government-owned or -controlled companies, public international organizations, or political parties.

Several regulations around the world, including the U.S. Foreign Corrupt Practices Act and the UK Bribery Act, specifically prohibit offering or giving anything of value to government officials to influence official action or to secure an improper advantage. This not only includes traditional gifts, but also things like meals, travel, political or charitable contributions, and job offers for government officials' relatives. Never give gifts to thank government officials for doing their jobs.

## **COMMERCIAL BRIBERY AND THE FOREIGN CORRUPT PRACTICES ACT**

Commercial bribery (bribery of Representatives of non-governmental entities) is illegal in many places where the Company operates and may be prosecuted as a federal offense. Some specific laws and regulations are outlined below. This does not implicate that laws in other regions and countries are not applicable. iGM Team

members should always comply with laws & regulations.

In many countries, amongst others in the United States. U.S. laws also prohibit the offering or acceptance of kickbacks.

In addition, U.S. laws prohibit bribery of "US Government Officials", which for purposes of this section of the Code of Ethics and Conduct are:

1. representatives of any United States federal or state or local governmental department, agency, or instrumentality.
2. representatives of any entity or company owned or controlled by any United States federal or state or local governmental department, agency or instrumentality or;
3. any person acting in an official capacity for or on behalf of any of the foregoing. These laws provide criminal sanctions for those who fail to comply.

Furthermore, the U.S. Foreign Corrupt Practices Act ("FCPA") prohibits bribery of Foreign (non-US) Government Officials and provides very serious civil and criminal sanctions for companies and individuals who fail to comply with the statute. The FCPA's prohibitions may apply to bribes offered directly by U.S. companies and their employees and to bribes offered indirectly, through persons or entities who may act for a company. For purposes of this section of the Code of Conduct, a "Foreign Government Official" is any of the following (with respect to non-US governments), regardless of rank:

1. an officer or employee of a government or a governmental department, agency, or instrumentality.
2. a political party, a party official, or a candidate for political office.
3. an officer or employee of a government-owned or controlled entity or company.
4. a member of the military.
5. an officer or employee of a public international organization (such as the United Nations or the World Bank); or
6. any person acting in an official capacity for or on behalf of any of the foregoing.

To help ensure compliance with the FCPA and other anti-bribery laws, employees are prohibited from offering, giving, paying, promising to give or pay, or authorizing anybody else to offer, give, pay, or promise to give or pay (or entering into an agreement to do any of the foregoing), Anything of Value, directly or indirectly, to:

1. any Foreign or US Government Official.
2. any relative of a Foreign or US Government Official.
3. any other person or entity while knowing or having reason to know that the benefit will be given to a Foreign or US Government Official; or
4. any entity owned or controlled by a Foreign or US Government Official or a relative of a Foreign or US Government Official

for the purpose of

1. influencing, inducing, or otherwise affecting an official act, decision, or omission thereof,
2. securing any improper business advantage, or
3. assisting in obtaining or retaining business for or with, or directing business to, any person or entity.

NOTE: "Anything of Value" includes, without limitation, payment of meals, travel, or entertainment.

## COMMERCIAL BRIBERY AND THE CORRUPTION PRACTICES LAW IN BRAZIL

Commercial bribery (bribery of representatives of non-governmental entities) and acceptance or concession of property is illegal and can generate a civil lawsuit in addition to other penalties provided by law.

In addition, Brazilian law considers acts that are harmful to public administration, national or foreign, for the purposes of this Law, all those practiced by legal entities, which violate national or foreign public assets, public administration principles or commitments international commitments assumed by Brazil, as defined and for the purposes of this section of the Code of Conduct are:

1. Promising, offering or giving, directly or indirectly, undue advantage to a public agent or legal entity;
2. Proven to finance, fund, sponsor or in any way subsidize the practice of illegal acts provided for in this Law;
3. Proven to use an intermediary, whether natural or legal, to hide or conceal their real interests or the identity of the beneficiaries of the acts performed;
4. Regarding bids and contracts:
  - To frustrate or defraud, by means of adjustment, combination or any other expedient, the competitive nature of a public

- bidding procedure.
- Prevent, disturb or defraud the performance of any act of public bidding procedure or any type of private competition.
- Remove or seek to remove a bidder, through fraud or offering an advantage of any kind.
- Defraud public bidding or contract resulting from it or any type of private competition.
- Create, in a fraudulent or irregular manner, a legal entity to participate in public bidding or enter an administrative contract or participate in private competition.
- Obtaining an improper advantage or benefit, in a fraudulent manner, from modifications or extensions of contracts entered with the public administration, without authorization by law, in the call for public or private bidding in the respective contractual instruments.
- Manipulating or defrauding the economic and financial balance of contracts entered with the public or private administration.
- hinder investigation or inspection activities by public bodies, entities, or agents, or intervene in their performance, including within the scope of regulatory agencies and inspection bodies of the national financial system.

## FAIR COMPETITION

iGM competes fairly. We are committed to outperforming our competitors legally and ethically. You should only comment on competitors' products or services in an accurate and truthful manner, use only legitimate means of obtaining competitive information, and always comply with antitrust and competition laws.

You must avoid activities that even appear to violate antitrust or competition laws. For example, all written communications referring to our business and our competitors should be appropriate in tone and refrain from language that could be construed as encouraging anti-competitive behavior or disparaging third parties.

Violations of antitrust or competition laws may result in severe legal penalties for our company and criminal charges for the individuals involved. Competition laws are complex and vary by country. In case of any doubt, seek guidance from your manager or the Executive Leadership team.

If you suspect an antitrust violation, speak up and report it.

## LAW OF THE PEOPLE'S REPUBLIC OF CHINA AGAINST UNFAIR COMPETITION – REVISION 2019

In article 7, a business operator shall not use property or other means to bribe the following units or individuals to seek trading opportunities or competitive advantages:

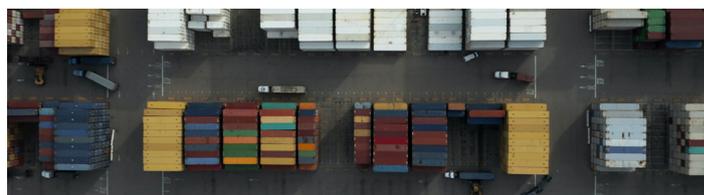
- The staff of the opposite party;
- A unit or individual entrusted by the other party to handle relevant affairs;
- A unit or individual that USES its authority or influence to influence a transaction.

In the selling or buying of goods, any operator may express clearly its or his intention to offer a discount to the other party and pay a commission to the middlemen. Where an operator gives a discount to the other party as pays a commission to the middlemen, it or he must enter the items in the book factually. An operator accepting a discount or commission must enter it in the book factually.

Where a business operator's staff members give bribes, it shall be recognized as the business operator's act; However, unless the operator has evidence to prove that the conduct of the staff member has nothing to do with seeking trading opportunities or competitive advantages for the operator.

Article 19 Where an operator violates the provisions of Article 7 of this Law by bribing another person, the supervision and inspection department shall confiscate the illegal gains and impose a fine of more than RMB 100,000 but less than RMB 3 million. If the circumstances are serious, the business license shall be revoked.

## INTERNATIONAL BUSINESS



Because the Company conducts business internationally, as well as in the U.S., it is subject to the laws and regulations governing the conduct of U.S. business outside the United States and the export and import of goods to and from the United States. These laws include the following U.S. laws:

- the Trading with the Enemies Act (prohibiting the sale and purchase of goods to and from

- certain countries);
- 2. various U.S.-supported trading sanctions; and
- 3. country-of-origin certification requirements.

The Company's direct and indirect subsidiaries are also subject to the laws and regulations of the foreign jurisdictions in which they operate. The Company's policy is to comply with these and all other applicable laws and regulations, both in its U.S. operations and in those of its international affiliates. The laws and regulations in these areas are complex, and violations can result in severe criminal and civil penalties for the Company and for individuals. Accordingly, team members faced with an international business law issue should contact the Company's Legal responsible person immediately

