

# CODE OF CONDUCT

## ABOUT US AND OUR STANDARDS

Sigma Polymer Group is a market leader in the development and production of customized polymer-based solutions for niche applications. The foundation of our business is the ability to create and maintain mutually beneficial long-term relations with our customers, to be an expert in the field of rubber, silicone and polyurethane production, material development and to attract motivated people. We aim to guard this foundation by being committed to conducting our business in a legally, ethically, socially and environmentally responsible manner.

Our Code of Conduct specifies the business policies and principles of Sigma Polymer Group (hereby referred as to “Sigma” or “we”) and serves as the ethical foundation of Sigma.

It is imperative for Sigma to act honestly, with integrity and ethically in all our practices and we expect our business partners, including suppliers, consultants and independent contractors to adhere to standards similar to those reflected in our Code of Conduct.

## CONTENTS

<b>ABOUT US AND OUR STANDARDS</b> .....	<b>1</b>
Scope and Target Group .....	1
<b>HUMAN RIGHTS AND LABOUR PRACTICES</b> .....	<b>2</b>
Working Hours and Labour Practices.....	2
Child Labour and Forced Labour .....	2
Freedom of Association and Collective Bargaining.....	2
Local People and Land Right of Communities.....	2
Discrimination and Harassment .....	2
Health and Occupational Safety.....	2
Hygiene .....	2
<b>BUSINESS ETHICS AND INTEGRITY</b> .....	<b>3</b>
Anti-corruption and Bribery.....	3
Entertainment, Gifts and Personal Benefits .....	3
Fair Competition.....	3
Confidentiality and Intellectual Property Rights .....	3
Conflicts of Interest.....	3
Non-involvement in Illegal Activities.....	3
Company Assets .....	3
<b>ENVIRONMENTAL RESPONSIBILITIES</b> .....	<b>4</b>
Environmental Protection .....	4
Operations.....	4
Contamination .....	4
<b>GOVERNANCE AND MONITORING</b> .....	<b>4</b>
Reporting Concerns and Violations .....	4
Non-compliance with the Code of Conduct.....	4

## SCOPE AND TARGET GROUP

Our Code of Conduct addresses ethical behavior in our work environment, business practices and relationships with external stakeholders. We shall behave appropriately towards existing and potential customers, suppliers, employees, investors and other business partners, as well as towards the communities in which we act.

The Code is applicable to all employees within Sigma Polymer Group worldwide and the Board of Directors. Moreover, we expect our business partners, including suppliers, consultants and independent contractors to adhere to standards similar to those reflected in our Code and meet the standards outlines in our Supplier Code of Conduct. Our suppliers, as well as others with whom they do business, including employees, subcontractors and other third parties, are expected to establish and maintain appropriate management systems and actively review, monitor and modify their management processes and business operations to ensure their alignment with the principles set forth in this Code of Conduct and the Supplier Code of Conduct.



## HUMAN RIGHTS AND LABOUR PRACTICES

Sigma Polymer Group supports and respects the protection of internationally proclaimed human rights and ensures that company activities are not complicit in human rights abuses, for example, in our relationships with our suppliers and requires the same commitment from its suppliers. Sigma condemns any disrespect towards human rights and any direct or indirect involvement in human rights violations at any stage of its business activities.

### ■ WORKING HOURS AND LABOUR PRACTICES

Sigma Polymer Group is committed to providing fair compensation and working conditions for all its employees. Working hours (including regular working hours, overtime, days of rest and breaks) shall be set according to the domestic laws in force or industrial standards. Sigma shall ensure that all employees are informed of their right to know the basic terms and conditions of their employment and understand their employment conditions.

### ■ CHILD LABOUR AND FORCED LABOUR

Sigma does not tolerate child labour and forced labour in any form. The corresponding laws must be observed regarding child labor and any form of exploitation of children and adolescents.

Employees shall be free to leave their employment after reasonable notice as required by applicable law or contract. Sigma strictly prohibits the use and promotion, or otherwise to give rise to the use of forced or involuntary labour. Such labour practices are, but not limited to, restriction of movement, withholding of wages and/or identity documents.

### ■ FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

Sigma respects the right of employees to establish or join trade unions and representative organizations of their own choosing in line with applicable local legislations. Employees and/or their legitimate representatives shall be provided with an open and cooperative environment to share ideas or concerns with the management without the fear of discrimination, harassment or reprisal.

### ■ LOCAL PEOPLE AND LAND RIGHT OF COMMUNITIES

Sigma Polymer Group takes action to ensure that land rights of communities, including indigenous people, will be protected and promoted.

### ■ DISCRIMINATION AND HARASSMENT

Sigma is committed to maintaining a work environment that is professional, inclusive, and free from discrimination and condemns discrimination in hiring and employment. Each employee must be provided with equal opportunities to thrive and succeed in. No existing or potential employee should be discriminated because of, for example, race, color, gender, sexual orientation, religion, political view, disability or age. Sigma shall guarantee integrity, privacy and freedom of expression to all of their employees to create a safe and inclusive workplace free of abuse and harassment.

### ■ HEALTH AND OCCUPATIONAL SAFETY

Sigma shall ensure occupational health and safety in the workplace for all its employees and observe domestic and international regulations. This includes supporting risk analyses, training programs and other precautionary measures to ensure that all employees can perform their work in a safe and healthy manner. Competent bodies are established to manage health and safety issues and an organizational structure is established to manage risks and ensure that all employees are trained accordingly.

### ■ HYGIENE

Sigma gives utmost importance to its employee's personal sanitation. It is mandatory for us to make washing stations available, provide clean drinking water and dispose of humane waste in correct fashion. As outlined in our Supplier Code of Conduct, it is expected of our suppliers to approach this matter with the same seriousness.

## BUSINESS ETHICS AND INTEGRITY

It is important for Sigma to comply with the applicable laws, standards and other legal provisions of the countries in which it operates. In this regard, we expect our suppliers to share the same level of commitment and be aware of the continuous development of international regulations and social standards to be able to adopt those that are relevant for them to their business practices.

### ■ ANTI-CORRUPTION AND BRIBERY

Sigma Polymer Group is committed to work against corruption in all its forms, including extortion and bribery. No such illegal activity is tolerated either in action or as negligence by any of our employees, suppliers or business partners. We shall comply with the applicable criminal law on corruption and anti-money-laundering regulations.

### ■ ENTERTAINMENT, GIFTS AND PERSONAL BENEFITS

Neither Sigma Polymer Group employees nor anyone acting on our behalf may solicit, give or receive, directly or indirectly, gifts, gratuities, special allowances or a benefit which could influence the judgement of the recipient or is deemed unreasonable in the context. Suppliers or customers must not offer to pay the travel and overnight stay expenses of Sigma employees for any event they may host or arrange.

### ■ FAIR COMPETITION

Sigma Polymer Group is committed to fair competition and conducts its business in line with all applicable laws that protect competition, especially anti-trust laws and other regulations that regulate competition. Companies and employees must never engage in any anti-competitive activity such as illegal fixing of prices or sharing of markets.

### ■ CONFIDENTIALITY AND INTELLECTUAL PROPERTY RIGHTS

Confidentiality is maintained by Sigma Polymer Group and its employees with regards to its business partners commercial secrets. The communication of confidential information to third parties or the public is prohibited. Sigma ensures that any confidential information provided is solely used as permitted.

### ■ CONFLICTS OF INTEREST

Any actual or potential conflicts of interest due to either personal or business relationships with anyone, including but not limited to suppliers, business associates, competitors of Sigma Polymer Group or its employees must be disclosed. A conflict of interest occurs when a representative of a supplier/associate/customer seeks to further his or her personal interest, or that of a friend or relative, due to his or her position as a representative.

### ■ NON-INVOLVEMENT IN ILLEGAL ACTIVITIES

Sigma Polymer Group cooperates with customers in observing the potential use of its products and services for illegal purposes. Action will be taken in line with our business policy.

### ■ COMPANY ASSETS

Sigma Polymer Group employees are expected to be loyal and share the responsibility of protecting the company's assets from loss, damage, misuse and destruction. Company asset shall not be used for personal purposes or in support of activities outside of Sigma Polymer Group.

## ENVIRONMENTAL RESPONSIBILITIES

At Sigma Polymer Group we recognize that environmental responsibility is a precondition for the survival and prosperity of all living beings. Consequently, environmental responsibility for us means that our products are designed and produced with environmental consideration.

### ■ ENVIRONMENTAL PROTECTION

As a company, we promote sustainability across all aspects of our business and fulfill the requirements and standards for environmental protection and acts in an environmentally conscious way in all locations in which we operate.

### ■ OPERATIONS

We operate our business and provide products in a way that minimizes environmental impact. The overall aim is to reduce environmental impact that relates to our activities, products and services.

### ■ CONTAMINATION

Sigma ensures that production and procurement processes have no significant negative impact on nature and do not endanger the health of any living creature. Sigma avoids soil, water and air pollution to the best of its abilities and observes that production of food or access to drinking water and sanitary facilities are not impaired by our operations. We strive to adopt operation practices that minimize the negative environmental impact with a focus on our activities, products and services.

## GOVERNANCE AND MONITORING OF THIS CODE OF CONDUCT

We, at Sigma Polymer Group, are committed to conducting business in a legally compliant and ethical manner. To this end, all our employees should be familiar with our Code of Conduct and other policies relevant to their jobs and apply them in their work. Managing Directors and plant managers of subsidiary companies are responsible for translating the policy and associated policies into local rules and procedures, in addition to those required for compliance with local legislation.

### ■ REPORTING CONCERNS AND VIOLATIONS: Sigma Polymer Group Whistleblower System

Sigma has established a third-party whistleblower system that enables all employees and other stakeholders including our suppliers and customers to report any violation and suspects of breaches to the Code. In case of a suspicion of any circumstances that is believed to cause violations or carries the risk of violating our Code of Conduct, the person(s) shall report the matter through Sigma's external web-based Whistleblowing channel at:

<https://whistle-cc3cb.web.app/sigmapolymergroup>

No retaliation takes place against employees for reporting concern in good faith. No employee acting in good faith shall be subject to disciplinary measures for providing information concerning suspected violations of law or company policy.

Unless otherwise required by law, all communications will be investigated as appropriate and will be kept confidential by Sigma.

### ■ NON-COMPLIANCE WITH THE CODE OF CONDUCT

Sigma takes violations of Code of Conduct seriously and carries out investigations appropriately. Violations may lead to disciplinary actions up to and including termination of employment. In addition, violating the law may result in substantial criminal fines, custodial sentences and/or civil damages.

