



APPROVED:

By the Board of Directors on 9 April 2026

POLYMERS TRADING INTERNATIONAL AG

CODE OF BUSINESS CONDUCT

INTRODUCTION

We at Polymers Trading International AG (hereinafter – PTI, the Company) strongly believe that the adherence to high ethical standards and responsible behaviour are essential for the development and maintenance of a successful and sustainable business.

This Code of Business Conduct (hereinafter – the Code) outlines the principles and rules PTI declares as the basis of its internal and external affairs, the foundation of all that we do, and the way we should reach our goals.

The content of the Code provides guidance and rules for our management, employees, contractors, and all others who are engaged with us in business and who share our values and our approach.

The Code applies to all directors, officers, employees and representatives, hereinafter referred to as “employees” of PTI.

Suppliers, service providers, and other contractors are called upon to adhere to the provisions of the Code when doing business with us.

KEY PRINCIPLES AND VALUES

PTI admits and supports, within our sphere of influence, **a set of core principles** of the United Nations Global Compact in the areas of human rights, labour standards, the environment, and anti-corruption:

Human Rights

We at PTI are committed to respect human rights and the fundamental principles and rights at work as defined in the United Nations’ Universal Declaration of Human Rights, the International Convention on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the International Labour Organization’s Declaration on the Fundamental Principles and Rights at Work.

All our employees and contractors must always be treated with respect and fairness. Any type of violence, discrimination, unlawful child labour, forced labour, or other illegal labour practices are strictly prohibited.

Labour

Our businesses uphold:

- the freedom of association and the effective recognition of the right to collective bargaining;
- the elimination of all forms of forced and compulsory labour;
- the effective abolition of child labour;
- the elimination of discrimination in respect of employment and occupation.

Environment

Our businesses support a precautionary approach to environmental challenges, undertake initiatives to promote greater environmental responsibility; and encourage the development and diffusion of environmentally friendly technologies.

At PTI we consider the following as **our key values**:

Long-term partnership with our partners, suppliers, employees, neighbours and the environment. Let us ensure consistent, fair and sustainable business. We will strive to be worthy of the trust society places in us. In each relationship “win-win” situation is most valuable.

Competitive spirit: by nurturing and protecting our long-term partnership with all the parties, always taking on the challenges of new fields, we will achieve ambitious goals.

Transparent mindset: making the most of our corporate culture that fosters transparency and open-mindedness, we will fully demonstrate our abilities as a corporation as well as individuals. This allows us to be proud of what we do each day.

GUIDANCE AND CONCERNS; NON-RETALIATION STATEMENT

It is the obligation of the management at PTI to provide guidance to employees on the interpretation and implementation of the provisions of the Code.

We expect and welcome all interested parties to share their good faith concerns regarding any violations of the Code or its underlying policies.

All managers and employees are obligated to promptly and properly report any violations they see or are aware of, to be proactive in preventing any wrongdoings, and to mitigate any risks to PTI.

We also encourage our external stakeholders to report any suspected or actual violations of the Code and/or its underlying policies.

All reports and concerns, including those sent anonymously, may be provided:

- to the immediate manager or the Member of the Board of Directors of PTI, or
- by email at whistleblower@ptrading.ch (reports are received directly by the external legal counsel), or
- by post to Polymers Trading International AG, to the attention of the Member of the Board of Directors, Alpenstrasse 14, 6300 Zug, Switzerland.

All reports will be duly investigated, and corrective action implemented when necessary.

PTI will not retaliate or allow any retaliation of any kind towards employees, who report in good faith an actual or suspected violation of the Code and/or the underlying policies, regardless of the consequences for PTI and its business. Any form of retaliation of a whistleblowing employee is a violation of this Code and should be reported immediately through the whistleblowing channel.

PEOPLE AND WORKPLACE

LEADERSHIP AND PERSONAL RESPONSIBILITY

Our success is built by our people. All of us are expected to share the values of PTI, to work with integrity and fairness, to treat colleagues, business associates, and partners with respect, and to be objective, diligent, and responsible in all affairs and activities while working in any position for PTI.

PTI does not tolerate physical violence, verbal abuse, bullying, threats, harassment, or offensive and disrespectful conduct. Employees witnessing violations of the Code are urged to immediately report their complaints and concerns to the management.

ANTI-DISCRIMINATION, DIVERSITY, AND INCLUSION

At PTI, people are treated equally and fairly, based on their knowledge, professional qualifications, experiences, performance, and without regard to gender, race, color, ethnicity, national origin, sexual orientation, age, religion, disability or any other status protected by law. We do not discriminate and do not deny equal opportunity. We comply with all applicable laws governing labour relationships.

Diversity is one of the main characteristics of our workforce. PTI considers its employees as the most important resource driving our Company forward to reach the objectives. We welcome the good faith sharing of knowledge

between our employees, we highly value the exchange of experience, and we support collaboration, teamwork, a friendly and cooperative working environment, and the appreciation and tolerance of cultural differences.

HEALTH AND SAFETY AT WORK, ENVIRONMENT

We at PTI put the health and safety of our employees first. We are strongly committed to the mitigation of occupational risks, and seek continuous improvement by providing adequate workplaces, equipment and training.

We all are expected to consider the environment in our day-to-day actions.

EXTERNAL COMMUNICATION, SOCIAL MEDIA

All public statements on behalf of PTI are only to be made by authorized officers in the appropriate manner and time. Employees should always avoid statements or behaviour which damages or risks the reputation and good name of PTI and should always separate their personal viewpoints and opinions from PTI's official position, including when using social networking platforms. Use of the name of PTI, its logos, and trademarks should always comply with corporate identity policies as authorized by PTI's management.

MARKET

FAIR COMPETITION PRACTICES / ANTI-TRUST

We will compete with market players and deal with our customers and suppliers in strict compliance with the applicable competition and anti-trust laws and regulations. PTI shall avoid unlawful anti-competitive activities and shall use only legitimate practices to succeed in business.

SUSTAINABLE SOURCING

As unethical and unsustainable behaviour can severely harm PTI's reputation and the reputation of its customers and provoke business disruption, PTI will seek to gradually enforce compliance with its ethical and sustainability standards within its supply chain.

At PTI we promote sustainable business through a win-win situation between buyers and suppliers. We work with partners, that will guarantee a sustainable business, consistent relation and care for the supply chain.

QUALITY COMMITMENT

PTI is a customer-centered company. Quality is everybody's responsibility. Our goal is to deliver products of the highest level of quality meeting all the applicable standards.

BUSINESS ETHICS AND INTEGRITY

LEGAL COMPLIANCE; MONEY LAUNDERING

PTI shall always be compliant with applicable law. PTI and its employees must obey all applicable laws and regulations in force. Along with that, all officers, employees and contractors must adhere to all existing internal rules and policies.

PTI shall not allow the use of its business for money laundering and shall comply with all relevant laws and regulations, including without limitation, reporting and record keeping obligations.

CORRUPTION AND BRIBERY

PTI has a zero-tolerance policy towards any form of bribery or corruption in its business and maintains the appropriate internal policies prohibiting such actions.

CONFLICT OF INTEREST

PTI employees have the obligation to always act in the best interest of PTI. We must always try to avoid conflicts of interest or the appearance of it through the timely identification, disclosure, and management of any such conflicts.

A conflict of interest is a situation where the personal interests of an officer, employee, or third party (relatives, customers, suppliers, etc.) could influence the employee's professional judgment and negatively affect his or her capacity to perform in the best interest of PTI, or where it could be perceived as such.

A conflict of interest can arise where the presence of a personal relationship can influence our ability to act in the best interest of PTI. It can also arise when our assessment of a circumstance could be affected or appear to be affected by the possibility of a personal benefit. Even in those cases where we do not receive a personal benefit, the mere appearance of a conflict of interest may negatively affect our credibility.

PTI's employees must properly report any actual or potential conflict of interest to the supervising manager.

USE OF COMPANY PROPERTY

We at PTI expect all our managers, officers, and employees protect PTI's property, use it in a proper, responsible, and professional manner.

DATA PROTECTION AND PRIVACY

PTI upholds and takes very seriously the principles of privacy and confidentiality in the use and handling of personal data.

PTI is committed to respecting the privacy of the personal data of its directors, officers, employees, job applicants, and other individuals who provide their data to PTI. Only authorized personnel are authorized to process personal data and shall do so only for legitimate business purposes and in strict compliance with all applicable laws and regulations.

CONFIDENTIAL INFORMATION

Confidential and proprietary information is any non-public information which, if subject to unauthorized disclosure, may harm PTI's interests or favor the competition and deprive PTI of business opportunities.

All employees, especially those with management functions, must take all necessary measures to protect all confidential and proprietary information concerning PTI or any of its business associates from unauthorized disclosure and use. Such information may only be used when required by a business need and only for the benefit of PTI.

IMPLEMENTATION AND GOVERNANCE

The Code and its subsequent versions will be communicated externally through the corporate website and internally to all employees of PTI to ensure its understanding and the proper implementation.

PTI shall constantly monitor the sufficiency of the provisions of the Code for adherence of PTI to its principles. This Code will be periodically revised and updated by the management of our Company, as necessary.