

Procurement

SUPPLIER CODE OF ETHICS AND CONDUCT

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Contents

- 4 OBJECTIVE & COVERAGE
- 4 VALIDITY

5 ETHICS & LEGAL REQUIREMENTS:

- 5 FAIR COMPETITION
- 5 No anti-competitive practices
- 5 Exercising caution when sharing information with competitors
- 5 No abuse of market-leading positions
- 5 ACCURATE ACCOUNTING AND BUSINESS RECORDS, MONEY LAUNDERING AND INSIDER TRADING
- 5 SANCTIONED PARTIES

6 LABOUR AND HUMAN RIGHTS

- 6 WORKPLACE HARASSMENT
- 6 SEXUAL HARASSMENT
- 6 CHILD LABOR
- 7 MODERN SLAVERY AND HUMAN TRAFFICKING
- 7 ANTI-HUMAN TRAFFICKING AND SLAVERY REPORTING AND ACCOUNTABILITY
- 7 WAGES
- 7 WORKING HOURS
- 8 HEALTH & SAFETY
- 8 OCCUPATIONAL SAFETY AND HEALTH
- 8 DISCIPLINARY PRACTICES/COERCION
- 8 RESPECT FREEDOM OF ASSOCIATION & COLLECTIVE BARGAINING

8 ENVIRONMENT, HEALTH & SAFETY

- 8 ENVIRONMENTAL PERMITS AND REPORTING
- 8 PROTECT HEALTH AND SAFETY
- 8 PROTECT COMMUNITIES DURING TRANSPORTATION:
- 8 USE OF PRESERVED AND PRIVILEGED INFORMATION AND DATA PRIVACY
- 9 INTERNATIONAL TRADE
- 9 ANTI BRIBERY AND CORRUPTION PRACTICES
- 9 GIFTS; CONFLICTS OF INTEREST
- 9 FRAUD AND INVESTIGATIONS
- 10 REPRESENTATION OF iGM

10 ENVIRONMENTAL, SOCIAL AND GOVERNANCE

- 10 SUSTAINABILITY
- 10 RESPECT THE ENVIRONMENT
- 10 PRODUCT STEWARDSHIP
- 10 WASTE: WASTEWATER AND SOLID WASTE, MINIMIZE WASTE, MAXIMIZE RECYCLING
- 11 WATER SECURITY
- 11 LOW- CARBON SOLUTIONS
- 11 SOCIAL IMPACT

11 COMPLIANCE

- 11 COMMUNICATION
- 11 ASSESSMENTS
- 11 ENFORCEMENT
- 11 REPORTING CONCERNS OR MISCONDUCT



Introduction

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 and business relations 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.

iGM is committed to providing a work environment governed by the highest standards of ethical conduct, social, environmental, and legal standards, regulations and responsibility. In all situations, iGM team members are expected to conduct their activities with integrity, ethically, and in accordance with applicable laws and regulations.

iGM is committed to these principles and we expect our Suppliers to aspire to these same standards in their business operations and, to have their own documented policies and processes in place addressing the matters detailed herein. Additionally, we expect our suppliers to hold their third parties to the same standards. Accordingly, iGM has created this Supplier Code of Ethics and Conduct (hereinafter referred to as “the Code”), which sets out the standards expected of any Supplier doing business with iGM.

Please carefully read this document to understand what we expect of ethical behavior and conduct. We expect you to follow the guidelines. 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 our 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.

Sincerely,

Boudewijn Morelissen
CEO



OBJECTIVE & COVERAGE

Our objective with the Code is to guide our suppliers on iGM's expectation on interaction with other people. 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.

VALIDITY

The Code has been approved by the Executive Leadership Team and the Procurement team and is effective on its publication date for an indefinite time. The Code may be revised or updated by iGM from time to time. To the extent there is a conflict between this Code and any applicable law or provision of any agreement between iGM and Supplier, the applicable law or agreement shall apply.

"Supplier" means any firm, individual or third party that provides a product or service or undertakes any activity for or on behalf of iGM, either directly or indirectly.

"Supplier Representative" means any individual who works for a Supplier, whether under a contract of employment or any other contract (written or oral) where an individual undertakes to personally do any work or services for the Supplier and includes, without limitation, Supplier's principals, officers, directors, employees, and independent contractors.

ETHICS & LEGAL REQUIREMENTS:



iGM expects its suppliers to conduct their business as iGM strives to conduct its business: ethically and in compliance with the law. Any iGM supplier should abide by the following ethical standards and guidelines:

- Obey all relevant laws.
- Treat each other fairly, with dignity and respect.
- Prepare all records of financial transactions carefully and accurately.
- Report financial conditions and results of operations, honestly and promptly.
- Deal honestly and fairly with clients, customers, suppliers, and financial partners.
- Avoid actual and potential conflicts of interest.
- Avoid the improper giving and receiving of gifts.
- Safeguard iGM's assets.
- Protect iGM's reputation.
- Separate personal political activities from iGM's business.
- Report observed violations of legal and ethical standards.

FAIR COMPETITION

Suppliers will comply with all applicable laws regarding fair competition and antitrust. Violations of antitrust law may carry grave consequences for iGM and the employees involved. In the case of iGM, these may entail significant fines; protracted, costly antitrust proceedings; the assertion of claims for compensatory damages under civil law; and massive reputational damage.

For affected employees, the consequences can range from disciplinary actions to criminal consequences, which may result in a prison sentence.

NO ANTI-COMPETITIVE PRACTICES

Even if a business is threatened by a crisis through no fault of the company, making antitrust deals cannot be justified and is prohibited. The most critical bans under antitrust law are as follows:

- Price-fixing
- Deals regarding market share, capacity fixing
- Division of regional markets
- Division of customers
- Concerted actions, informal conversations or formless gentlemen's agreements which aim or may to limit competition are expressly prohibited. Creating even the mere appearance of such conspirative behaviour must be avoided under all circumstances.

EXERCISING CAUTION WHEN SHARING INFORMATION WITH COMPETITORS

No information whatsoever may be shared with competitors which relates to customer relationships, prices, impending price changes, cost structures or comparably sensitive information. This also applies to market strategies, internal calculations, capacity planning and other similar information. Such information may not be disclosed to competitors.

NO ABUSE OF MARKET-LEADING POSITIONS

It is prohibited to treat customers differently in the absence of an objective reason (ban on discrimination).

Other proposals which may have completion limiting objectives or effects must be cleared with the legal department in advance. In cases of doubt, such proposals should not be pursued.

ACCURATE ACCOUNTING AND BUSINESS RECORDS, MONEY LAUNDERING AND INSIDER TRADING

Suppliers will keep - and provide to iGM upon request - accurate records of all matters related to the supplier's business with iGM and shall not engage in any form of money laundering and shall never knowingly accept funds acquired through illicit means. No confidential information in the supplier's possession regarding iGM shall be used to engage in or support insider trading.

SANCTIONED PARTIES

Shipper may not use any supplier of services or equipment which (a) is located in any country subject to United Nations, U.S. or EU economic sanctions (or acting on behalf of persons or entities located in such countries) or (b) appears on lists of restricted or prohibited persons

maintained by the United Nations, U.S., EU or the country of manufacture, origin/destination of the cargo. Shipper shall screen all vessels, containers and other equipment and their owners to ensure compliance with this requirement.

LABOUR AND HUMAN RIGHTS



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. 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 and the International Labor Organization (ILO) Conventions. Our Code 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.

Supplier shall comply with all laws applicable to its business. Supplier should support the principles of the United Nations Global Compact, the UN Universal Declaration of Human Rights as well as the 1998 International Labor Organization Declaration on Fundamental Principles and Rights at Work, in accordance with national law and practice.

iGM does not tolerate unlawful discrimination or harassment in the workplace. Supplier must not engage in any unlawful discriminatory or harassing conduct on iGM's facilities or directed at anyone in the workplace. Discrimination or harassment based on (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, is strictly prohibited.

WORKPLACE HARASSMENT

Workplace harassment is generally defined as 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 cyber-bullying: 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.

iGM may, in its sole and absolute discretion, remove from the premises any Supplier who engages in offending conduct. Supplier must promptly report any offending behavior, whether such behavior is directed to Supplier or to employees of iGM, by notifying any member of the iGM management at elt@igmresins.com

CHILD LABOR

Suppliers are prohibited from using workers under the legal age of employment in any country or local jurisdiction where Supplier performs work. If the minimum age of employment is not defined, the minimum age of employment shall be 15 years of age. In cases where minors are authorized to work, we expect our Suppliers to observe all legal

requirements, particularly those pertaining to hours of work, wages, minimum education and working conditions.

MODERN SLAVERY AND HUMAN TRAFFICKING

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.

iGM condemns forced labor and human trafficking and is committed to ensuring that there is no part of this in any part of our global operations. In accordance with this Code, we expect the Suppliers with whom we do business to uphold the same standards. Suppliers are expected and required to conduct their business in accordance with all applicable laws, rules and regulations including, without limitation, those that relate to modern slavery and human trafficking. Suppliers shall not and shall ensure that their employees and subcontractors or any person acting on their behalf do not, engage in any modern slavery practice, which practice may include slavery, servitude, forced or compulsory labor or the facilitation of the travel of another person with a view to that person being exploited. Suppliers are expected to conduct proper and adequate checks on any agency or company providing labor, employees, contractors, or other persons to the supplier, to ensure that such agency or company does not engage in any modern slavery practice. Suppliers will provide reasonable assistance and information to iGM to enable iGM to comply with applicable anti-slavery law, prepare a slavery and human trafficking statement if requested by iGM, and conduct due diligence to ensure that modern slavery practice is not taking place in the Supplier's business or supply chains. Suppliers shall, upon request by iGM, provide a director or officer's certification to iGM to confirm their compliance with applicable anti-slavery law. If suppliers fail to provide such a certification, iGM shall have the right to audit Suppliers' records and personnel to verify compliance with the applicable anti-slavery law.

Suppliers are expected to warrant to iGM that they have not, and their officers, employees, agents, subcontractors and any other persons who may perform services for or on behalf of the Suppliers, have not (i) engaged in any practices that amount to modern slavery practices; (ii) breached, or caused any person to breach, any applicable anti-slavery law; (iii) been convicted of any offence involving modern slavery practice; or (iv) been the subject of any government or regulatory investigation or enquiry in relation to modern slavery or any offence under applicable anti-slavery laws. Suppliers are required to notify iGM immediately upon becoming aware of any breach or suspected breach of their obligations under this policy, or any potential non-compliance with applicable anti-slavery laws.

Where iGM believes that any officers, employees, agents, or subcontractors of a Supplier are engaging in modern slavery practice, Suppliers shall be required to remove such person or entity from the performance of any services to iGM, and to take such action as iGM requires to ensure that the Supplier fully complies with applicable anti-slavery laws.

ANTI-HUMAN TRAFFICKING AND SLAVERY REPORTING AND ACCOUNTABILITY

Any individual 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 to the email address: businessethics@igmresins.com. Each report made will be thoroughly investigated. Appropriate action will be taken against any violations of this commitment.

WAGES

Suppliers must pay the legally required wages and benefits, comply with the law regarding payroll deductions, and provide employees with the basis on which employees are paid in the form of a pay stub or similar documentation. Suppliers are expected not to withhold wages as a disciplinary measure.

WORKING HOURS

Supplier shall comply with the respective national, local laws, statutes, and regulations regarding working hours.

HEALTH & SAFETY

iGM's number one value is SHE first; safety at work is part of iGM's DNA. The safety culture includes a collaborative work with our Suppliers to learn, adapting and modifying with the objective to constantly.

improve operations and reduce exposure to risk. iGM expects of its Suppliers to 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 their team and prevent accidents, injuries, and work-related illnesses.

OCCUPATIONAL SAFETY AND HEALTH

The Supplier shall provide its employees with a safe, hygienic, and healthy workplace, including physical and psychosocial health. The Supplier shall ensure that appropriate health and safety information is provided to its employees, sub-suppliers and contractors and that relevant training and protective equipment is provided.

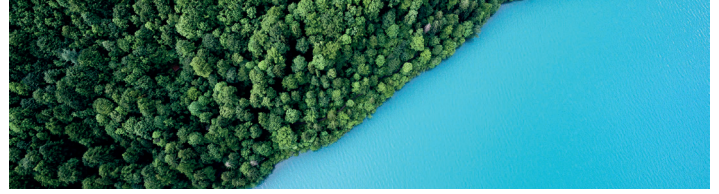
DISCIPLINARY PRACTICES/COERCION

iGM firmly believes that everyone should be treated with dignity. Suppliers shall not inflict or threaten to inflict corporal punishment or any other forms of physical, sexual, psychological, or verbal abuse or harassment on any employees.

RESPECT FREEDOM OF ASSOCIATION & COLLECTIVE BARGAINING

Suppliers must, in accordance with local laws and regulations, allow employees to freely unite, bargain collectively and be represented. Suppliers are expected to provide employees with an opportunity to openly discuss any complaints regarding working conditions with management without fear of retaliation or intimidation.

ENVIRONMENT, HEALTH & SAFETY



iGM's commitment to sustainability includes efficient use of resources, respect for the environment and safe and healthy workplaces. iGM expects its suppliers to make similar commitments to continuously improve their environmental, health and safety performance.

ENVIRONMENTAL PERMITS AND REPORTING

Suppliers must obtain, maintain and keep up to date all required environmental permits, approvals and registrations. In addition, they must comply with all operational requirements and reporting obligations of such permits.

PROTECT HEALTH AND SAFETY

Suppliers will comply with all applicable workplace health and safety laws. Suppliers will provide a safe and healthy workplace for their employees, including appropriate controls, training, work procedures and personal protective equipment.

PROTECT COMMUNITIES DURING TRANSPORTATION:

Suppliers will comply with all applicable transportation laws. Suppliers will have systems in place to ensure safe and secure transportation of materials. This includes consideration for selection of logistics service providers (including warehouses and terminals), selection and inspection of transport containers, loading and unloading of transport containers, securing and sealing of transport containers, and responding to emergencies.

USE OF PRESERVED AND PRIVILEGED INFORMATION AND DATA PRIVACY

iGM safeguards our intellectual property and information and applies the same care when dealing with our partners' sensitive information. Suppliers will protect iGM's confidential information, including personal information, and

act to prevent its misuse, theft, fraud, or improper disclosure and will comply with all applicable privacy, data protection and information security laws and regulatory and judicial requirements regarding the collection, storage, processing, transmission, or disclosure of iGM data. Suppliers must take all due care in handling, discussing, or transmitting sensitive or confidential information that could affect iGM, its employees, its customers, the business community, or the general public.

INTERNATIONAL TRADE

iGM operates their business with respect to applicable trade laws and (trade) restrictions sanctioned by the United Nations or other (supra) national institutions or governments. Suppliers will comply with all applicable laws governing international trade. Suppliers will provide iGM with documentation necessary for iGM to comply with import/export laws and will implement practices and procedures to ensure security of their supply chain under applicable regulations. If applicable, Suppliers will provide documentation to support the eligibility of their product under a Free Trade Agreement.

ANTI BRIBERY AND CORRUPTION PRACTICES

iGM seeks to identify Suppliers who adhere to the highest ethical standards in their business practices and their interactions with iGM. Corruption, bribery, extortion, and embezzlement, in any form, are strictly prohibited. Suppliers will not engage in any form of commercial bribery or otherwise offer any incentive to any iGM employee or iGM employee's family or friends to obtain or retain iGM business. Suppliers will comply with the U.S. Foreign Corrupt Practices Act, the UK Bribery Act and all other local or otherwise applicable laws dealing with the bribery of government officials. Suppliers shall not violate the US Foreign Corrupt Practices Act, the commercial bribery and the corruption practices law in Brazil, the law of the people's republic of China against unfair competition, the UK Bribery Act, any international anti-corruption conventions, and applicable anti-corruption laws and regulations of the countries in which they operate, and shall not engage in corruption, bribery, extortion, or embezzlement in any form. Suppliers shall not offer or accept bribes or other means to obtain an undue or improper advantage. Suppliers must uphold fair business standards in advertising,

sales, and competition. Suppliers shall implement procedures to ensure its employees and suppliers comply fully with applicable anti-corruption laws and these standards.

Suppliers must also ensure any persons, including employees, suppliers, agents, and contractors of Supplier, who are engaged in providing services to iGM remain compliant at all times with applicable sanctions and trade controls.

GIFTS; CONFLICTS OF INTEREST

Suppliers will avoid any interaction with an iGM employee that may conflict, or appear to conflict, with that employee acting in the best interests of iGM. This includes offering payments or employment opportunities to iGM employees. Supplier should further refrain from accepting or giving any gifts, favors, payments, entertainment, loans, or the like with a purpose of obtaining any improper advantage or influence for the Supplier or iGM or that create any appearance of impropriety. Supplier must disclose all potential conflicts of interest, including those in which Supplier may have been placed inadvertently due to either business or personal relationships with customers, suppliers, business associates, or competitors of iGM, or with other iGM employees. Employees of Supplier may not act on behalf of iGM in any transaction or business relationship involving themselves or members of their family, or other persons or organization with which they or their family have any significant personal connection or financial interest.

It is prohibited for iGM employees to provide secret commissions or other compensation (cash or equivalent) to employees of suppliers (or their family members or associates). No commissions or other such payments shall be made without being properly and clearly recorded as such in the accounting records of the Company. iGM Employees 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 individual or organization with which iGM has business dealings and Supplier shall refrain from giving any gifts, payments or the like that would, or could be perceived to violate this policy.

FRAUD AND INVESTIGATIONS

Supplier is expected to cooperate with iGM investigators, law enforcement and regulatory agencies

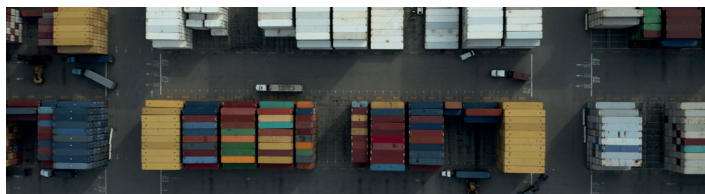
in the event of any investigation of wrongdoing by Supplier or others doing business with iGM. This cooperation includes reporting violations of the law and cooperating with law enforcement agencies in their prosecution efforts.

Should Supplier receive any subpoenas, regulatory requests, media inquiries, or other third-party requests concerning iGM, Supplier shall promptly forward such matter to iGM, to the extent permitted to do so by law.

REPRESENTATION OF iGM

Supplier may not represent itself as an employee of iGM or enter into any agreement on iGM's behalf or in iGM's name.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE



SUSTAINABILITY

iGM strives to conduct our business in such a way that we ensure we can 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. As part of iGM's Go Grow Green Strategy, iGM embeds our deep commitment to Sustainability and climate action in the core of all areas of our business and have set aggressive emissions reduction targets. Additionally, iGM has demonstrated its support for the United Nations Sustainable Development Goals. iGM expects its Suppliers to conduct business in a responsible manner and incorporate the United National Sustainable Development Goals into their operations and other business relationships. Suppliers shall comply with all applicable environmental laws, regulations, and standards.

Suppliers shall demonstrate they have policies and strategies to identify, prevent, mitigate, and account for impacts on the environment in their own operations and their supply base. This shall include without limitation: improving sustain-

ability practices, addressing energy and water usage, reducing greenhouse gas emissions, safe management and reducing of waste, air emission and wastewater discharges, promoting environmental responsibility and awareness, incorporating eco-conscious decisions into the development of products and services, and incorporating environmental considerations into investment decisions where appropriate.

RESPECT THE ENVIRONMENT

Suppliers will comply with all applicable environmental laws. iGM will favor suppliers who seek ways to minimize the use of nonrenewable resources, use all resources more efficiently and minimize the environmental impact of their operations.

PRODUCT STEWARDSHIP

iGM expects their supplier to identify the risks of chemical and hazardous materials and handle these safely to avoid release into the environment. Suppliers are expected to store, move, recycle, and dispose of these responsibly and safely while looking for opportunities to reduce them. We expect of our suppliers to share knowledge about these materials with suppliers, customers, and other parties in case needed and to provide clear guidelines about the environmental and safety aspects of their products and production processes.

WASTE: WASTEWATER AND SOLID WASTE, MINIMIZE WASTE, MAXIMIZE RECYCLING

Suppliers must make efforts to reduce or eliminate all types of waste. When waste cannot be eliminated, suppliers must manage and control all waste streams in an environmentally sound and safe manner to comply with applicable laws and regulations. This includes, but is not limited to, prevention of illegal discharges and leaks into stormwater drainage and, if necessary, pre-discharge or disposal treatment of all wastewater and solid waste from operations, industrial processes and toilet and washing facilities. iGM expects of their suppliers, prior to discharge or disposal, they identify, control, and treat their materials to minimize the negative impact on people and the environment.

Air emissions: Prior to discharge, by-products generated from production are identified, controlled, and treated as required by local

regulations. Suppliers should try to eliminate or reduce waste or minimize it through production changes, maintenance and operations, conservation, and recycling.

WATER SECURITY

Our suppliers should use water resources responsibly, and target to reduce their usage by continuous improvement of products, production processes, and working methods.

LOW- CARBON SOLUTIONS

We encourage our suppliers to focus their innovation efforts guided by Sustainability objectives. It is iGM's 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 and our suppliers play a critical role in this effort.

SOCIAL IMPACT

iGM promotes diversity, equity, and inclusion among our personnel and promotes economic inclusion of diverse businesses in our supply chain. Suppliers are encouraged to have an active Supplier Diversity Program and support the businesses and communities where IGM operates by engaging with small businesses, minority- and woman-owned businesses, and other diverse categories.

COMPLIANCE



In addition to the legal standards mentioned in this Code, suppliers will comply with all other applicable laws in the provision of products or services to iGM.

iGM expects suppliers to implement systems and controls to promote compliance with applicable laws and the principles set forth in this Code, including policies, training, monitoring, and auditing mechanisms. Suppliers should also apply these or similar principles to the subcontractors and suppliers they work with in providing goods and services to iGM.

COMMUNICATION

Supplier will take appropriate steps to ensure that the principles of this Code are communicated to their employees and throughout their own supply chains. Supplier should also take appropriate steps to ensure that the principles of this Code are adopted and applied by their employees, suppliers, agents, and contractors to the extent applicable.

ASSESSMENTS

Upon request, Supplier will provide written information on its policies and practices related to compliance with the Code through use of audits, assessments, or questionnaires. iGM is committed to working with Suppliers to ensure performance and compliance with this Code and expects Suppliers to agree to work together with iGM to jointly address applicable and relevant topics. In the event of non-compliance with, or violation of the Code, iGM may give the Supplier a reasonable opportunity to respond with proposed corrective actions, unless the violation is severe or incurable, or there is a violation of law. iGM may suspend or terminate its relationship with the Supplier and/or disclose the matter to the appropriate authorities if there is a violation of law.

ENFORCEMENT

If iGM determines that any Supplier has violated this Code, iGM may either terminate its business relationship and/or preclude from consideration of future business or require the Supplier to implement a corrective action plan. If corrective action is advised, but not taken, iGM will suspend placement of future orders and shall terminate its business relationship with Supplier.

REPORTING CONCERNS OR MISCONDUCT

Suppliers are encouraged to report in the first instance to iGM Ethics Line at businessethics@igmresins.com in case of:

- An iGM employee or anyone acting on behalf of iGM has engaged in illegal or otherwise improper conduct with respect to their business with the supplier.
- Any potential, actual, or suspected, material violation of this Code.

A supplier's relationship with IGM will not be affected by an honest report of potential misconduct.

