

People & Organization

CODE OF ETHICS AND CONDUCT

September 2026 - REV 4





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Dear iGM Team Member,

At iGM, how we achieve our goals matters just as much as what we achieve. Integrity, respect and responsible business conduct are fundamental to the trust we build with each other, our customers, business partners and the communities in which we operate.

Our Code of Ethics and Conduct sets out the principles and expectations that guide our decisions and behaviour. It applies to all of us, regardless of role or location, and provides a common framework for acting responsibly, treating others with dignity and respect, and making the right choices in our daily work.

Each of us has a responsibility to uphold these standards. No Code can provide an answer for every situation, so when something is unclear, I encourage you to ask questions, seek guidance and speak up. If you see or experience conduct that does not reflect the standards set out in this Code, we want to hear from you. Concerns raised in good faith will be taken seriously and can be raised without fear of retaliation. Our reputation and the trust placed in iGM are built through the decisions we make every day. By acting with integrity and holding ourselves and each other to high standards, we contribute to a workplace and a business we can be proud of.

Thank you for your commitment to our Code and to doing business the right way.

Sincerely,

Boudewijn Morelissen
CEO



OBJECTIVE

The objective of this Code of Ethics and Conduct (hereinafter referred to as “the Code”) is to guide our team on how we interact with others when representing iGM Resins (hereinafter referred to as “iGM”). 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 from its publication date. The Code will be reviewed periodically and updated when necessary to reflect changes in applicable requirements, company policies, business practices and identified risks. The latest approved version is made available to iGM team members through the company's internal communication channels.

COMPLIANCE

iGM team members at all levels of the organization are responsible for complying with this Code and for speaking up when they become aware of actual or suspected violations of this Code, applicable

laws or regulations, or other unethical, dishonest or improper conduct.

Concerns may be raised with a supervisor or manager, a member of the People & Organization Team, an appropriate Executive Leadership Team member, or by email to businessethics@igmresins.com. Additional reporting options and current reporting information and instructions are available on the iGM SharePoint. Concerns raised in good faith will be handled in accordance with the Whistleblower Procedure described in this Code.

If you are uncertain about how this Code, applicable laws or regulations, or company policies apply to your work, you are expected to seek guidance before taking action. Guidance may be requested from your supervisor or manager, a member of the People & Organization Team, or the appropriate Executive Leadership Team member. Violations of this Code will be appropriately reviewed and, where substantiated, may result in corrective or disciplinary action in accordance with applicable law and local procedures.



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 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 (behaviours or practices) without retribution.

The Whistleblower should promptly report the suspected or actual event to their manager or supervisor.

If the Whistleblower would be uncomfortable or otherwise reluctant to report to their manager or supervisor, then the Whistleblower could report the event to the next highest or another level of management, including to an appropriate Executive Leadership Team member, a member of the People & Organization Team or to the email address: businessethics@igmresins.com. Additional reporting options and current reporting information and instructions are available on the iGM SharePoint. The Whistleblower can report the event with their identity or anonymously through normal post service.

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. A Whistleblower who knowingly makes a false or malicious report may be subject to appropriate disciplinary action in accordance with applicable law and local procedures.

Crimes against persons or property, such as assault, rape, burglary, etc., should immediately be reported to local law enforcement personnel.

Supervisors, managers and/or Executive Leadership Team members who receive reports must promptly act to ensure the concern is appropriately reviewed and/or investigated.

The Whistleblower will receive acknowledgement of the report within five business days, together

with information on the next steps where appropriate.

If a report made in good faith has been investigated internally and the Whistleblower is not satisfied with the outcome, they may report the matter to an appropriate legal or investigative authority.

The identity of the Whistleblower, if known, will be treated as confidential and disclosed only where necessary to appropriately review or investigate the concern, take corrective action, or where disclosure is required by law.

The Code is the property of iGM and is intended for the use of iGM team members. All iGM team members are expected to know and comply with its principles. New team members receive the Code as part of the onboarding process. Acknowledgement of the Code may be required where appropriate.

Any questions, feedback or concerns regarding this Code may be raised with a member of the People & Organization Team or through the appropriate reporting channels described in this Code.

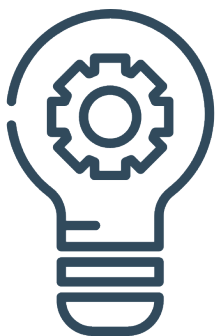
CODE OF ETHICS AND CONDUCT COMPLIANCE

The Code may be reviewed and updated from time to time. Material changes will be communicated through iGM's internal communication channels.

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.
- Within our sustainability approach, iGM focuses particularly on UN Sustainable Development Goal 12 – Responsible Consumption and Production and UN Sustainable Development Goal 13 – Climate Action, reflecting areas where our business and value chain can make a particularly relevant contribution.



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 SUSTAINA- BILITY 	Lead the industry change for a better future: • Convert to lower environmental footprint technologies. • Strengthen the pipeline for more sustainable solutions.	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'.



PEOPLE

iGM’s 5C CULTURE – #WeAreIGM

At iGM, our people matter. We see the contribution of every team member as critical to our success – for personal fulfilment, business performance, and our collective growth. We empower our people to bring their unique strengths, creativity, and personality, creating positive impact for our customers, our teams, and the wider world. Our culture is built around the 5Cs – Commitment, Curiosity, Creativity, Collaboration, and Customer Centricity.

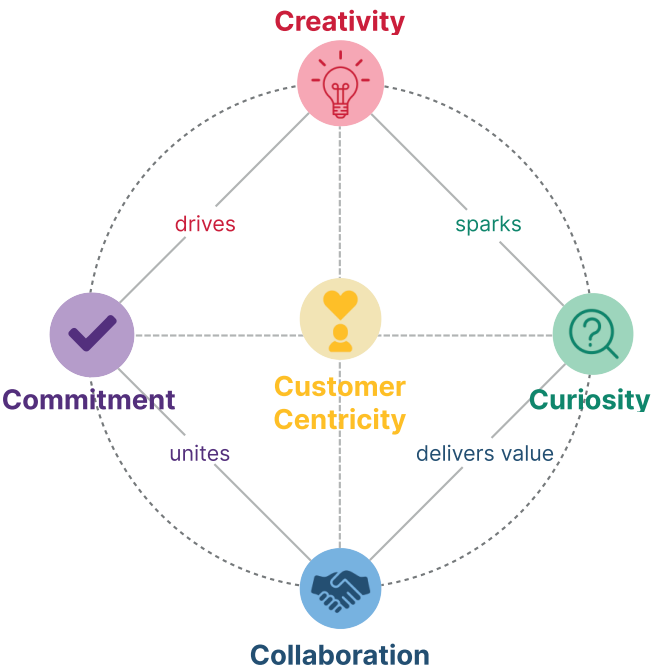


These 5Cs are more than values: they are our mindsets. They shape our behaviour, unite us across borders, and guide how we work, learn, and lead together.

Through our culture of the 5Cs, we build trust, shape behaviour, and fuel sustainable success. They are our compass in decision-making and our engine for progress. Together, the 5Cs define who we are at iGM and how we succeed – today and in the future.

The Flywheel

The 5C Culture is brought to life in a clear, dynamic flywheel – connecting purpose with behaviour. At its heart sits Customer Centricity, reminding us why we exist and what defines our success. Surrounding it are four driving forces – Commitment, Curiosity, Creativity, and Collaboration – that generate the energy, innovation, and trust to deliver value for our customers, our teams, and our company.



The 5C flywheel provides clarity, because the 5Cs give us a simple, shared language for how we work and lead. It also provides connection, because it unites all of us – across functions, sites, and regions – around a common purpose and a shared customer focus.

The 5C Culture transforms culture from something we describe into something we do. It turns #WeAreIGM into daily action – a living mindset that drives how we collaborate, innovate, and deliver together.

When we live the 5Cs, we:

- Provide purpose through Commitment and clarity of action
- Drive progress with Curiosity and a passion to learn
- Spark innovation through Creativity and courage to explore new ideas
- Unite teams through Collaboration and shared success
- Deliver value by keeping the Customer at the centre of everything we do

Together, these forces create a culture that moves – a flywheel powered by our people, accelerating how we grow, learn, and deliver for our customers and each other.

#WeAreIGM

MINDSETS & BEHAVIOURS

For comprehension, development, and feedback purposes, it is imperative to have a common understanding of which mindsets and behaviours reflect our culture. Therefore, we have defined Mindsets & Behaviours aligned with each 5C pillar. With a clear understanding of the expectations of Mindsets and behaviours, it provides clarity, awareness, and an opportunity for personal development.

The mindsets and behaviours matrix contains our 5C pillars translated into mindsets and behavioural examples to provide a roadmap aligned with our culture. The behaviours should be used as examples and can vary per individual. Work with your manager or team members to identify behaviours which are important for your position and your continuous development.

Our 5C Culture connects who we are with how we work. Each C – Commitment, Curiosity, Creativity, Collaboration, and Customer Centricity – plays a unique role, but together they create momentum. They give us a shared language for how we think, act, and lead. When we live the 5Cs every day, the flywheel keeps turning – providing purpose, driving progress, sparking innovation, uniting teams, and delivering value for our customers.

Further information and examples relating to the 5C Culture are available on the iGM SharePoint.

PROFESSIONAL RIGHTS

We are committed to the UN Universal Declaration of Human Rights and the International Labour 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.

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 respecting internationally recognized human rights and fundamental labour rights across our operations.

We periodically assess relevant human rights risks and impacts across our operations and take appropriate action to prevent, mitigate or address identified concerns.

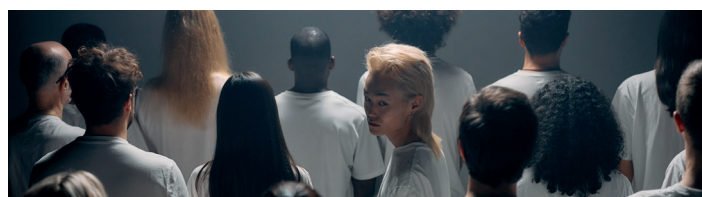
iGM does not tolerate child labour, forced or compulsory labour, modern slavery or human trafficking in any of its operations. Employment must be freely chosen and all team members must meet the applicable legal minimum working age. Where young workers under the age of 18 may legally be employed, iGM will ensure that applicable protections and restrictions for young workers are observed. Where a violation is identified, iGM will take appropriate corrective and remedial measures.

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 members' responsibility to:

- Respect the freedom of association, speech, and expression of our team members, as well as the right to collective bargaining.
- Respect human rights and applicable labour laws in all activities involving our team members.

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 behaviours 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. Discrimination, harassment or exclusionary behaviour based on an individual's sex, gender, race, ethnicity, age, religion, disability, sexual orientation, gender identity or expression, or any other characteristic protected by applicable law is 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 behaviour 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 members' 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 behaviour. 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 violence and of any other form of abuse or harassment, be it vocal, physical, sexual, or psychological.
- Ensure that all relationships are 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



iGM is committed to fair and responsible working conditions. We do not require team members to work excessive hours. Working hours, rest periods and overtime must comply with applicable local laws and regulations. Overtime must be appropriately managed and compensated or offset with compensatory time where required by applicable law.

EMPLOYEE DEVELOPMENT AND FAIR COMPENSATION

We support our team members' personal growth and development and invest in their knowledge and skills on an ongoing basis to support their long-term employability.

iGM is committed to fair and equitable compensation practices. We aim to ensure that compensation decisions are based on objective, relevant and non-discriminatory criteria, and support the principle of equal pay for equal work or work of equal value.

iGM assesses remuneration against relevant living-wage benchmarks and takes appropriate action where material gaps are identified.

We comply with applicable local wage and hour laws and regulations, including applicable requirements regarding pay equity and pay transparency.

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. The purpose of our LSRs is to ensure a safe work environment and safe behaviour among our team

members, contractors, and visitors. Everyone has the responsibility and authority to stop work if conditions or behaviours are unsafe.



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 comply with applicable occupational safety and health laws and requirements and are committed to providing a safe and healthy working environment that protects the health and physical integrity of our team members.

It is all iGM team members' responsibility to: Know and strictly follow applicable Occupational Safety and Health programs, rules and procedures. Promptly report any situation that may put the health or safety of a team member or other person at risk.

SAFE DRIVING

iGM has a Safe Driving Policy in place to

- Make drivers aware of the main risks they face or create when driving for work.
- Ensure that team members who drive vehicles in the course of their work demonstrate safe, efficient driving skills and good road safety habits at all times.

- Maintain company vehicles in a safe, clean and roadworthy condition to support the safety of drivers, occupants and other road users and to reduce the environmental impact of company vehicles. This also applies to personal vehicles used for work purposes.

When driving company vehicles or personal vehicles for work purposes, team members must comply with applicable traffic laws, 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 using a personal vehicle, company-provided vehicle, or rental vehicle, including during business travel. iGM strongly encourages team members to also apply this policy outside of work, with the goal of preventing accidents.

Further information is available on the iGM SharePoint.

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 reasonable accommodations in accordance with applicable law to support team members with disabilities.

We strictly prohibit unlawful discrimination or harassment based on an individual's sex, gender, race, ethnicity, age, religion, disability, sexual orientation, gender identity or expression, or any other characteristic protected by applicable law.

It is all iGM team members' responsibility to:

- Contribute to a workplace where diversity is respected.
- Respect individual differences and not stimulate or propagate discriminatory judgments of any nature.
- Managers must be objective and unbiased in

decisions regarding selection, remuneration, training and promotion, acting without discrimination and based on individual performance, qualifications and professional competence.

DEFINITIONS AND EXAMPLES OF UNACCEPTABLE BEHAVIOUR DISCRIMINATION

Making statements about, acting against, or making decisions that insult or disadvantage individuals based on their sex, gender, race, ethnicity, age, religion, disability, sexual orientation, gender identity or expression, or any other characteristic protected by applicable law. iGM is committed to equal treatment and does not tolerate unlawful discrimination based on an individual's sex, gender, race, ethnicity, age, religion, disability, sexual orientation, gender identity or expression, or any other characteristic protected by applicable law.

This commitment applies throughout the employment relationship, including recruitment, hiring, compensation, training and development, promotion, transfer, discipline, termination, benefits, and participation in company-sponsored activities and programmes.

WORKPLACE HARASSMENT

Workplace harassment includes unwelcome conduct or comments, whether directed at 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 behaviour
- 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, rumours, negative blogging, insults, name-calling
- Slamming doors, throwing objects, or engaging in unwanted physical contact
- Any other harassment that affects an individual's dignity or psychological or physical integrity

SEXUAL HARASSMENT

Sexual harassment includes unwelcome sexual solicitation, conversation, advances or other conduct of a sexual nature, whether directed at an individual or made in a general manner. It also includes granting or denying employment-related benefits based on an individual's response to such conduct.

Examples of sexual harassment include (but are not limited to):

- Unwelcome sexual advances
- Requests for sexual favours
- 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
- Displaying sexually offensive material.

WORKPLACE VIOLENCE

Workplace violence includes the use or threat of physical force or power against an individual that could cause discomfort, pain or injury. It also includes domestic violence that occurs in or affects 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 behaviour that is unnecessary, irresponsible, and potentially dangerous)
- Bringing weapons into the workplace
- Threatening an individual verbally or in writing
- Stalking or intimidating an individual

PROCESS FOR REPORTING CONCERNS

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, as described in the Whistleblower Procedure in this Code.

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.

Individuals may, where they feel comfortable doing so, make clear that unwelcome behaviour is not acceptable. They are not required to confront the person involved before making a report.

A clear line of reporting incidents directly to a manager, or if the manager is the source of the problem, to the People & Organization Team, an Executive Leadership Team member, or through the ethics and whistleblowing reporting channels described in this Code, including businessethics@igmresins.com. Current reporting information is also available on the iGM SharePoint.

INFORMATION TO BE INCLUDED IN A REPORT, WHERE AVAILABLE

Complaints should include the following information when available:

- Name of the individual allegedly experiencing harassment, discrimination and/or violence, and their title and contact information, where known
- Name, title, and contact information of those involved, including the accused and witnesses
- Details of alleged incidents including date(s), location, and specific behaviour, 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 the investigation
- Who will be interviewed during the investigation, including the individual who raised or is affected by the concern, the accused, and any witnesses, as appropriate
- The right of the investigator to collect documents and evidence and the obligation of the investigator to document relevant interactions
- The protocol for record keeping

The parties will be informed of the outcome of the investigation and, where appropriate, any relevant actions, subject to confidentiality, privacy requirements and applicable law.

iGM is committed to accurate record-keeping on all claims. All records will be held securely and maintained in accordance with applicable legal and record-retention requirements.

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.

DISCIPLINARY AND REMEDIAL ACTION ON SUBSTANTIATED CLAIMS



A range of disciplinary actions for substantiated claims can include mandatory training, demotion, suspension, and termination. Appropriate disciplinary action will be determined in accordance with applicable law, collective agreements where applicable, and company procedures, with involvement of People & Organization and relevant management as appropriate.

Where a claim is substantiated, iGM will also consider appropriate corrective and remedial measures to address the impact on affected individuals and to help prevent recurrence. Measures will be proportionate to the circumstances and may include actions to restore a safe and respectful working environment, correct an employment-related impact, provide appropriate support or make other reasonable adjustments. Where appropriate, the effectiveness of the remedial measures will be followed up and reviewed.

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 handled confidentially and in accordance with applicable legal requirements.

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 behaviour
- Monitor compliance with the Code
- Train iGM team members 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, protect Company property and ensure efficient operations, iGM 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, 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.

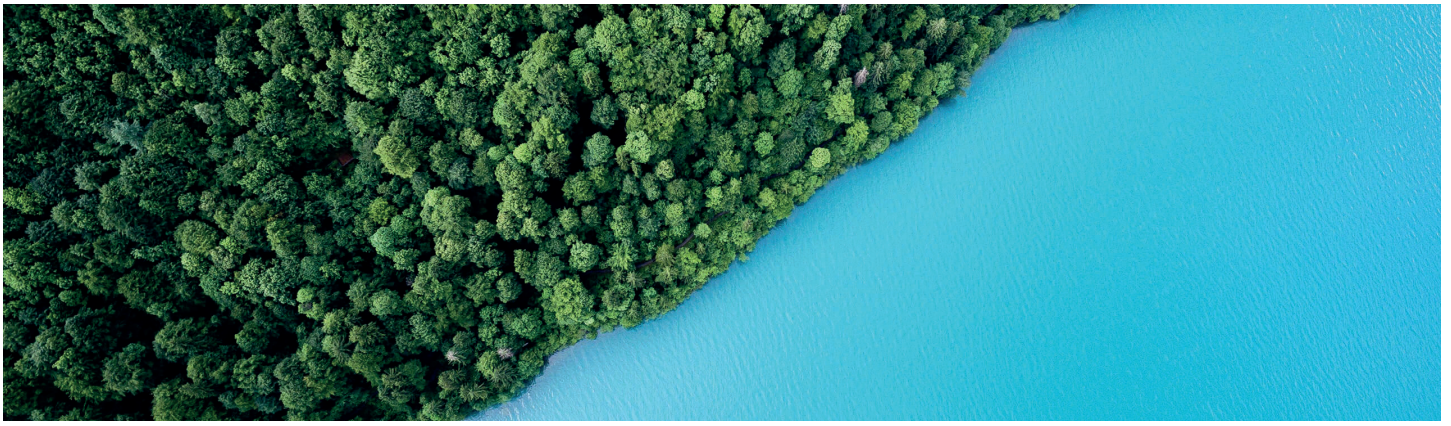
Our Responsibilities:

- **Supplier Partnerships:** We require our suppliers and expect relevant business partners to uphold high ethical standards consistent with our commitments, including the prohibition of human trafficking and modern slavery within their operations.
- **Due Diligence:** We apply risk-based third-party due diligence, including supplier qualification, Supplier Code requirements, supplier evaluation and appropriate follow-up, to help identify and address relevant risks within our supply chains, including concerns relating to human trafficking and modern slavery.
- **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 encourage the reporting of any concerns related to human trafficking or slavery through the reporting channels described in this Code. Current reporting information is also available on the iGM SharePoint.

ANTI-HUMAN TRAFFICKING AND SLAVERY REPORTING AND ACCOUNTABILITY

Any team member 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 their manager or supervisor, an appropriate Executive Leadership Team member, a member of the People & Organization Team, or through the ethics and whistleblowing reporting channels described in this Code, including businessethics@igmresins.com. Additional reporting options and current reporting information are available on the iGM SharePoint.

Each report made will be appropriately reviewed and, where warranted, investigated. Appropriate action will be taken where a violation of this commitment is substantiated.



PLANET

ENVIRONMENTAL RESPONSIBILITY

We are committed to conducting our business responsibly, minimizing the environmental impact of our operations, products and value chain, and contributing to a more sustainable future. Our environmental commitments are defined in iGM’s Safety, Health and Environment (SHE) Policy and align primarily with UN Sustainable Development Goals 12 and 13, the environmental principles of the United Nations Global Compact, and the objectives of the Paris Agreement. All iGM team members are expected to use resources responsibly, prevent waste and pollution, comply with applicable environmental requirements, and consider SHE and sustainability impacts in relevant decisions, including product development, investment, sourcing, logistics and operations.

CLIMATE, ENERGY AND RESOURCE EFFICIENCY

We work to mitigate climate change by improving energy efficiency, increasing renewable electricity and reducing greenhouse-gas emissions. We measure our corporate carbon footprint using the GHG Protocol to identify reduction and decarbonization opportunities and aim to define and submit science-based greenhouse-gas reduction targets in line with SBTi criteria by the end of 2027.

WATER STEWARDSHIP

We use water responsibly and work to reduce freshwater consumption through process improvements, water efficiency, reuse, recycling, rainwater use and other suitable alternative sources where feasible.

We assess relevant water risks and monitor water performance to identify improvement opportunities.

POLLUTION PREVENTION AND AIR EMISSIONS

We work to prevent pollution and Releases to the Environment and to minimize non-GHG air emissions, including VOCs and other relevant process emissions. Emissions and environmental parameters are monitored in accordance with applicable permits, regulations and site risk assessments. We also manage relevant nuisances such as odour, noise, vibration and light. Environmental incidents, releases and permit deviations must be reported, investigated and addressed through corrective and preventive actions.

MATERIALS, CHEMICALS AND WASTE



We manage raw materials, chemicals and waste responsibly. We seek to improve material efficiency and process yield, prevent waste at source and favour reuse, recovery, repurposing and recycling over disposal or incineration where feasible. Hazardous substances must be appropriately labelled, stored, handled, transported and documented. We seek safer alternatives where technically feasible and work to prevent uncontrolled releases. Relevant employees receive appropriate information, instruction or training on hazardous-material and waste management, based on

their roles and responsibilities and applicable site requirements.

PRODUCT ENVIRONMENTAL PERFORMANCE AND SUSTAINABLE INNOVATION

We develop and supply products and technologies that can help customers reduce environmental impact while maintaining safe and compliant use. Energy-curing technologies can, in suitable applications, enable faster curing, lower energy demand and reduced solvent use. Our innovation efforts include lower-energy curing solutions, UV-LED technologies, bio-based alternatives and alternatives to substances of concern. We use Life Cycle Assessment, where appropriate, and other relevant information to identify product environmental impacts and improvement opportunities.

CUSTOMER HEALTH AND SAFETY

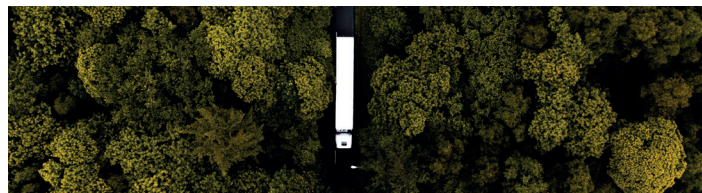


We are committed to supporting the safe use of our products and transparent product stewardship and regulatory communication. We provide Safety Data Sheets, regulatory information and technical support to help customers use our products safely and compliantly, and we communicate information on dangerous substances and substances of very high concern where required. We seek safer chemistries and technologies where feasible.

CIRCULARITY AND PRODUCT END-OF-LIFE

We support recyclability and responsible end-of-life outcomes for products formulated with our raw materials. We collaborate with customers on recycling-compatible formulations, de-inking and other circularity opportunities, and seek to expand lower-impact and bio-based product options, including through our PureLine portfolio.

RESPONSIBLE SOURCING AND VALUE CHAIN



We seek to create sustainable value with suppliers and partners through responsible business practices, strong ethical standards and shared environmental expectations.

Suppliers are expected to comply with iGM's Supplier Code of Ethics and Conduct and applicable legal requirements. Environmental and social considerations are incorporated into relevant supplier qualification, contracting, assessment and, where applicable, SHE evaluation or audit processes.

We promote responsible sourcing, resource efficiency and reduction of adverse environmental impacts in the supply chain. ISO 14001 certification is encouraged for relevant suppliers where appropriate.

PERFORMANCE, AWARENESS AND REPORTING

We set environmental objectives and KPIs, monitor performance and review progress. Employees receive appropriate SHE training and sustainability awareness and, where relevant, sustainability training and are encouraged to contribute improvement ideas. Where performance deviates from objectives or requirements, corrective and preventive actions are taken. Environmental and SHE performance is reviewed by management, with material progress periodically reviewed at Executive Leadership Team level, and communicated through our corporate SHE and sustainability reporting. Detailed commitments, objectives, measures and, where established, quantitative targets are defined in the iGM Safety, Health and Environment (SHE) Policy.



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 members' responsibility to:

- Use the workplace resources and tools that iGM provides (such as phones, computers, e-mail, printers, and internet access) primarily for professional activities and in accordance with applicable company policies and requirements.
- 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.

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 members' responsibility to:

- Respect and follow applicable requirements set out in employment agreements, handbooks, policies and any other company formal documents. Failure to comply may result in appropriate corrective or disciplinary action in accordance with applicable law and company procedures.
- 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 Team.
- Maintain the confidentiality of internal information and other information classified or treated 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.

Team members who handle personal data must use it only for legitimate business purposes, limit access and disclosure to those who need the information for their work, use approved systems and processes, protect personal data against unauthorized access, loss or disclosure, and comply with applicable retention requirements. Any suspected loss, misuse or unauthorized disclosure of personal data must be reported promptly through the appropriate internal channels.

Further requirements and guidance are set out in iGM's applicable privacy and data-protection policies.

UNLAWFUL USE OF COMPANY FUNDS OR ASSETS

All iGM team members must follow the following requirements:

- 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 entered into, 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 may arise when a team member has a significant financial interest in any of the following businesses:

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

If a team member has any reasonable doubt as to

whether a current or proposed investment could create a conflict of interest, the investment must be disclosed to the People & Organization Team for review.

Team members must also disclose significant financial interests held by a spouse or close relative where those interests could create, or reasonably appear to create, a conflict with the team member's responsibilities at iGM.

CONFLICT OF INTEREST



Unless prior approval has been obtained from the People & Organization Team or an Executive Leadership Team member, a team member should not act as an officer, director, employee of, or consultant for, or be otherwise affiliated with a competitor, customer or supplier of iGM, or another business where such affiliation could create a conflict of interest.

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

Team members must not engage in outside employment, or other business activities where: Such employment or activity benefits from confidential or business information obtained through employment at iGM.

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 must remain mindful of applicable confidentiality, non-solicitation and other contractual obligations when considering employment or other activities with a third party, including a competitor of iGM.

GIFTS, FAVOURS, ENTERTAINMENT AND PAYMENTS RECEIVED BY COMPANY EMPLOYEES

Team members must not seek or accept gifts, payments, fees, services, favours, entertainment or other benefits from any person or organization that does or seeks to do business with, or is a competitor of, iGM where doing so could improperly influence, or appear to influence, a business decision or create a conflict of interest. These principles apply throughout the year, including during traditional gift-giving seasons and company events.

In the application of this policy:

Particular care must be exercised when accepting gifts, hospitality or entertainment from suppliers or potential suppliers. Any such business courtesy must be modest, appropriate, infrequent, consistent with legitimate business practices and must not influence, or appear to influence, business decisions.

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.

Solicitation of gifts is never appropriate. iGM team members are not to solicit gifts, gratuities, tickets, or entertainment from suppliers or customers regardless of their value.

Offering or accepting bribes, kickbacks and/or gifts of cash (including gift cards) is absolutely prohibited.

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

GIFTS, FAVOURS, ENTERTAINMENT AND PAYMENTS BY THE COMPANY



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

They are consistent with accepted business practices.

They are of sufficiently limited value, and in a form that will not be construed as a bribe or payoff.

They are not in contravention of applicable law and generally accepted ethical standards.

For specific clarification, please consult the

People & Organization Team.

Secret commissions, kickbacks or other improper payments or benefits to employees or representatives of customers, vendors, suppliers or other business partners, or to their family members or associates, are prohibited.

All legitimate commissions and other payments made on behalf of iGM must be properly authorized and accurately recorded in the Company's accounting records.

ANTI BRIBERY

iGM prohibits bribery and corruption in all its business activities. Team members must not, directly or indirectly, offer, promise, give, request or accept a bribe or other improper advantage, and must comply with applicable anti-bribery and anti-corruption laws and company policies.

This prohibition applies to dealings with both public officials and private-sector individuals and organizations. It also applies to bribery conducted indirectly through agents, intermediaries, business partners or other third parties acting on behalf of iGM. Relevant third parties are subject to appropriate risk-based due diligence in accordance with iGM's applicable third-party due diligence requirements.

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 government employees and representatives, candidates for public office, political party officials, and employees or representatives of government-owned or government-controlled entities and public international organizations.

Applicable anti-bribery and anti-corruption laws impose strict requirements on dealings with government officials. Team members must never offer, promise or give anything of value to a government official for the purpose of improperly

influencing an official action or obtaining or retaining an improper advantage. This includes not only gifts, but also meals, travel, entertainment, political or charitable contributions, employment opportunities or other benefits provided directly or indirectly. Gifts or benefits must not be provided to government officials as a reward for performing their official duties.

FAIR COMPETITION



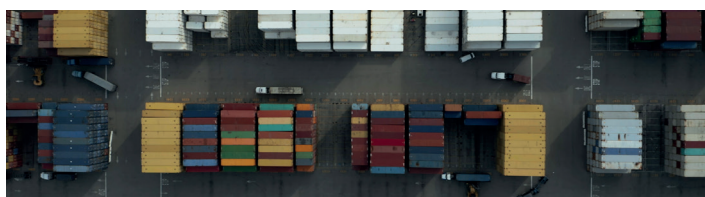
iGM competes fairly. We are committed to outperforming our competitors legally and ethically. You should only comment on competitors' products or services in an accurate and truthful manner, use only legitimate means of obtaining competitive information, and always comply with antitrust and competition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

Violations of antitrust or competition laws may result in severe legal penalties for iGM and, where applicable, civil or criminal liability for the individuals involved.

Competition laws are complex and vary by country. In case of any doubt, seek guidance from your manager, the People & Organization Team or an Executive Leadership Team member. If you suspect an antitrust violation, speak up and report it.

INTERNATIONAL BUSINESS



iGM conducts business internationally and is committed to complying with applicable international trade laws and regulations in the juris-

dictions where we operate. These requirements may include economic and trade sanctions, export and import controls, embargoes and other trade restrictions.

Team members involved in international business activities must comply with applicable trade requirements and relevant company policies and procedures. Relevant transactions and third parties may be subject to screening or other appropriate risk-based checks in accordance with applicable company requirements. International trade requirements can be complex and may change over time. If there is any doubt about whether a transaction or business activity is permitted, team members must seek guidance from the appropriate Legal or Compliance contact before proceeding.

