

Code of Conduct

Official declaration regarding the Code of Conduct of EPOXONIC GmbH

Objectives

Compliance means the observance of all voluntary, supervisory and legally prescribed measures designed to ensure that the business activities of the EPOXONIC GmbH and its employees are conducted in a manner that complies with the law.

This Code of Conduct summarizes the most important principles and standards of the EPOXONIC GmbH. All employees must be familiar with these. It also outlines the principles of EPOXONIC.

All employees are required to observe all applicable laws and other relevant guidelines and agreements. They are not permitted to issue instructions that depart from these principles and result in violation of the stated corporate policy on the conduct of business activities.

Business Conduct Rules

Equal treatment and fair practice

Every employee is required to take personal responsibility for honest, equal and fair treatment of all business partners.

Bribery

EPOXONIC prohibits any form of bribery or attempted bribery by offering or accepting money or valuables.

Gifts and offers of entertainment and other privileges

The following principles must be observed when dealing with business partners and governmental institutions.

Gifts, favors, hospitality and other privileges may only be offered or accepted if they

- do not exceed the bounds of typical business practice in the relevant region
- are not of an inappropriately high value and are not considered or could be construed to be a bribe
- do not violate applicable laws and/or the ethical principles applicable in EPOXONIC
- do not place the company or employee in an embarrassing situation should the public become aware of them

Business incentives

Typical business incentives comprise commission payments, rebates, discounts, free shipment of goods and similar incentives. Such incentives should be used with great care to ensure compliance with relevant statutory regulations.

Confidentiality

All information that has not been made available to the public is subject to secrecy and may not be disclosed to unauthorized third parties either during the employee's term of employment or thereafter. The direct or indirect

use of confidential business information during the term of employment or thereafter for personal gain or the benefit of a third party or to the disadvantage of EPOXONIC is prohibited.

EPOXONIC's employees are required to actively prevent confidential data from falling into the hands of third parties in compliance with the existing guidelines.

Foreign Trade and Export

EPOXONIC observes all national, multinational and supranational foreign trade regulations. These include customs regulations and trade and production controls.

When assessing unlisted dual use goods (goods that can serve both civilian and military purposes), the decisive fact is how such goods will be used by the customer, not the goods themselves. If there is any uncertainty about the use of such good EPOXONIC will refrain from shipping them.

Environmental Protection, Safety, Occupational Health and Quality

Environmental protection, occupational health, safety and quality are essential for the continued development of EPOXONIC, the creation of corporate value, to protect the health of employees and their quality of life and secure the basic necessities of life in the long-term.

EPOXONIC is committed to sustainable development and the chemical industry's worldwide Responsible Care® initiative. To implement these principles, the uniform standards set out in the Global Policy on Environment, Safety, Health and Quality must be observed.

Data Protection

At EPOXONIC the conscientious handling of personnel-related data has always been considered a key value out of the respect for the privacy of fellow human beings. The right of employees and business partners to determine what personal information they make available must always be protected. Unauthorized collection, use or distribution of personal data on employees and business partners is forbidden. In addition, the corporate guidelines on data protection must be observed.

Implementation

The CEO is responsible for ensuring the implementation of Code of Conduct rules. This includes ensuring independent and objective treatment of all issues drawn to his attention. All supervisors must make sure that their employees are informed of the contents of the Code of Conduct. Supervisors must set an example by implementing these standards. Furthermore, as part of their responsibilities, they must make sure that their employees observe these guidelines.