



NEXEO PLASTICS ANTICORRUPTION AND COMPLIANCE POLICY

Nexeo Plastics and its wholly owned or controlled subsidiaries (collectively "Nexeo Plastics" or "Company") are committed to high standards of ethical, honest, and legal business conduct. This policy aims to help you understand and comply with: (i) the Foreign Corrupt Practices Act ("FCPA"), the United Kingdom Bribery Act ("U.K. Bribery Act"), the EU Anti-Corruption Directive and the Asian regulations as well as other applicable anti-corruption laws such as United Nation Convention Against Corruption (UNCAC) that prohibit the offer, promise, or payment of anything of value to obtain or retain business or gain an improper advantage; (ii) anti-money laundering regulations; (iii) antitrust laws; and (iv) other general regulations applicable in the US, UK, EU and Asia in these regards, from time to time.

We expect and require you to comply with these laws and our policies, which are designed to protect you and the Company from potential liabilities and penalties.

Employees and representatives acting on behalf of Nexeo Plastics are strictly prohibited from, directly or indirectly, offering, promising, authorizing, or providing anything of value to any individual or entity, including Government officials (domestic and foreign), Employees of government-owned or controlled enterprises, Political parties and their officials, Candidates for political office, and Officials of public international organizations, between others, when such actions are intended to:

- Obtain or retain business,
- Secure an improper advantage,
- Influence any official decision,
- Facilitate or expedite routine governmental actions

This policy encompasses all forms of bribery and corruption, including monetary payments, gifts, hospitality, entertainment, travel expenses, political contributions, charitable donations, and any other transfer of value.

The Company will not reimburse any civil or criminal fine or penalty against individuals for willful violations of the below provisions. Additionally, failing to follow these laws and policies may result in serious consequences, including probation, suspension without pay, reduction in salary and termination of employment.

ANTICORRUPTION POLICY STATEMENT

We adhere to ethical practices in our business and not attempt to improperly influence others (directly or indirectly) by paying or accepting bribes or kickbacks in any form. We do not permit Company funds, assets, or property to be used to benefit any individuals, including government officials, our customers, contractors, and suppliers illegally or in ways that violate this policy.

It is our policy to:

- Conduct our business in a manner designed to maintain a culture of honesty and opposition to fraud and corruption;



- Maintain the highest moral, ethical, and social standards in our business and activities;
- Maintain proper business relationships with all individuals, including government officials, regardless of whether such relationships are direct or indirect;
- Request our agents to comply with this policy; and
- Enforce this policy with appropriate disciplinary measures, up to and including termination of employment or contracts.

A. UNITED STATES

Nexeo Plastics shall comply with the law indicated below, as amended from time to time, as well as any other applicable laws or regulations currently in force, or that may be enacted in the future, relating to anticorruption.

THE UNITED STATES FOREIGN CORRUPT PRACTICES ACT (FCPA): The Company and its Agents (as defined below) will abide by the provisions of the United States Foreign Corrupt Practices Act ("FCPA"). The FCPA prohibits:

- Offering, giving, or promising to give anything of value;
- To a non-U.S. government official;
- To obtain or retain business, or obtain any improper business advantage.

Nexeo Plastics, including non-U.S. subsidiaries and affiliates, must:

- Keep accurate and complete books and records, and
- Maintain proper internal accounting controls.

Penalties for violating the FCPA's anti-bribery provisions are severe:

- For companies – up to \$2 million in fines for each violation or twice the value obtained or loss avoided, whichever is greater; and
- For individuals – up to \$100,000 in fines and imprisonment up to 5 years.

B. UNITED KINGDOM

Nexeo Plastics shall comply with the acts listed below, as amended from time to time, as well as any other applicable acts or regulations currently in force, or that may be enacted in the future, relating to anticorruption.

THE UNITED KINGDOM BRIBERY ACT: U.K. Bribery Act prohibits every company that does business with connections to the U.K. and its employees and representatives from giving, offering, or promising bribes to any other person; requesting, agreeing to receive, or accepting bribes from any other person; and bribing



foreign officials. Additionally, companies may be held liable for failing to prevent a person associated with the Company from committing offenses under the Act.

The U.K. Bribery Act is broader than the FCPA in several ways:

- It prohibits pure commercial bribery (meaning that giving bribes to anyone—not only government officials—is illegal),
- It criminalizes both receiving a bribe and giving a bribe,
- It provides for no exceptions (i.e., facilitating payments are not permissible), and
- It creates strict liability for a company that fails to prevent “associated persons” from paying a bribe.

Penalties for violating the U.K. Bribery Act are severe:

- For companies – unlimited fines;
- For individuals – up to 10 years in prison and unlimited fines.

THE UNITED KINGDOM PROCEEDS OF CRIME ACT 2002 (POCA): The Proceeds of Crime Act 2002 regulates the confiscation of proceeds from criminal activities, including bribery. It allows the authorities to seize assets derived from illegal activities, including those related to bribery and corruption.

C. EUROPEAN UNION

Nexeo Plastics shall comply with the directive and regulations listed below, as amended from time to time, as well as any other applicable directives, laws or regulations currently in force, or that may be enacted in the future, relating to anticorruption, whether enacted by the European Union or by any Member State in which Nexeo Plastics operates.

EU ANTI-CORRUPTION DIRECTIVE: EU Anti-Corruption Directive aims to combat corruption through criminal law. It includes provisions for:

- Criminalizing various forms of corruption, including bribery, misappropriation, trading in influence, abuse of functions, obstruction of justice, and illicit enrichment related to corruption offenses;
- Introducing minimum criminal penalties and sanctions for different offenses to ensure a level playing field in all Member States;
- Extending the statute of limitations to prosecute corruption in courts;
- Ensuring that law enforcement and prosecutors have appropriate investigative tools and resources to fight corruption.

ANTI-MONEY LAUNDERING (AML) REGULATIONS: Nexeo Plastics shall comply with the Anti-Money Laundering Act of 2020 in the US, the Money Laundering Regulations in the UK, and the EU's Sixth Anti-Money Laundering Directive (AMLD6), all of them as amended from time to time. These regulations require:



- Implementing robust customer due diligence measures;
- Maintaining accurate records of transactions and beneficial ownership;
- Reporting suspicious activities to the relevant authorities;
- Ensuring that employees are trained to recognize and prevent money laundering activities.

Additionally, Nexeo Plastics shall comply with any other applicable laws, directives or regulations currently in force, or that may be enacted in the future by the country in which Nexeo Plastics operates.

D. ASIA

Nexeo Plastics shall comply with all applicable laws or regulations currently in force, as amended from time to time, relating to anticorruption, or that may be enacted in the future by any country in Asia in which Nexeo Plastics operates.

CHINA ANTI-BRIBERY: Criminal Law of the People's Republic of China criminalizes bribery involving both public officials and private individuals. Also, Anti-Unfair Competition Law (AUCL), addressing commercial bribery by prohibiting business operators from offering bribes to obtain transaction opportunities or competitive advantages. Other laws and regulations also prohibit business operators as well as individuals from accepting bribes.

SINGAPORE ANTI-BRIBERY: Prevention of Corruption Act 1960 (PCA), as the principal anti-corruption legislation in Singapore, applicable to both public and private sectors. It criminalizes both the offering and receiving of bribes, with penalties of up to seven years' imprisonment or fines up to S\$100,000 or to both for each count of corruption. Also, Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992 (CDSA), as it criminalizes the laundering of proceeds from criminal conduct, including corruption, and permits the state to confiscate such illicit gains.

HONG KONG ANTI-BRIBERY: Prevention of Bribery Ordinance (POBO) that covers both public and private sectors and criminalizes the offering, soliciting, or accepting of advantages without lawful authority or reasonable excuse by defining "advantage" broadly to include gifts, loans, fees, rewards, or commissions, excluding entertainment.

ANTITRUST LAWS POLICY STATEMENT

Nexeo Plastics adheres to the antitrust laws in the US, UK, EU and Asia including but not limited to, Sherman Act, Federal Trade Commission Act, Clayton Act, UK Competition Act, EU Competition Law and China Anti-Monopoly Law, all of them as amended from time to time, preventing:

- Unlawful mergers and business practices that restrain trade or create monopolies;
- Price fixing, market division, and bid rigging;
- Abusing a dominant market position.

Penalties for violating antitrust laws can include significant fines and imprisonment for individuals, as well as the dissolution of offending business practices.



Additionally, Nexo Plastics shall comply with any other applicable **laws, directives or regulations currently in force, or that may be enacted in the future by the country in which Nexo Plastics operates.**