



2025

Global Standards of *Business Conduct*



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INTRODUCTION FROM OUR CEO

At Nexeo Plastics, LLC (“Nexeo Plastics”), we don't just do business – we set the gold standard for ethical excellence and legal compliance in the global plastics industry. Our unwavering commitment to integrity is the bedrock of our success and the cornerstone of our reputation.

The Global Standards of Business Conduct is more than a document; it's our moral compass, guiding every decision and action we take. These standards are the DNA of our organization, shaping our culture and defining who we are.



To Our Valued Team Members:

You are the guardians of our ethical legacy. Whether you're in the boardroom or in one of our warehouses, your commitment to these standards is non-negotiable. When faced with uncertainty, let the spirit of these principles be your guide.

To Our Leaders:

Your role goes beyond adherence – you must be the living embodiment of these standards. Lead by example, inspiring those around you to reach for the highest ethical bar.

To Our Contractors and Representatives:

You are the extended family of Nexeo Plastics. Your actions reflect on us all. Embrace these standards as if they were your own, for in our eyes, they are.

To Our Global Community:

From Houston to Shanghai, from Milan to São Paulo, we are one Nexeo Plastics. Our diversity is our strength, but our ethical foundation is universal.

This is a call to action for every individual associated with Nexeo Plastics:

- Be vigilant in upholding our ethical standards
- Have the courage to speak up when you see wrongdoing
- Take pride in being part of an organization that prioritizes integrity above all else

Together, we're not just maintaining our reputation – we're setting a new benchmark for ethical business practices in the global plastics industry. Let's continue to lead the way, proving that success and integrity go hand in hand.


Remember: At Nexeo Plastics, we don't just talk about ethics – we live them, breathe them, and champion them every single day.

Nexeo Plastics is unwavering in its commitment to conducting business with the highest ethical standards and in full compliance with legal requirements.

This document, the Global Standards of Business Conduct, embodies this commitment and delineates the principles that guide our actions. As a member of this organization, or while representing it, you are obligated to adhere to these standards. In situations where specific guidance is not provided, the underlying spirit of these standards should be your guide.

This responsibility is shared by all Nexeo Plastics employees, officers, directors, contractors, and representatives worldwide. By upholding these standards, we collectively ensure the integrity and reputation of Nexeo Plastics in all our global operations

This is our legacy, our promise, and our future. Let's make it count!



Kurt Schuering, Chief Executive Officer

INTRODUCTION FROM THE LEGAL TEAM

As a global company, Nexeo Plastics, LLC and its subsidiaries and affiliates (the “Company”), recognize the challenges of operating worldwide. While many laws have international application, we are also mindful of observing diverse local customs and the laws of the countries in which we operate. Employees should discuss their concerns with the Legal Team if compliance conflicts with local law or regulation.

Specific policies and procedures support and supplement the Global Standards of Business Conduct and govern appropriate business behavior. The Global Standards of Business Conduct, other policies, and related procedures are available electronically on our website and the Company intranet.

If you have questions or need an interpretation of this statement or a specific law, regulation, or policy, please get in touch with the Legal Team at legal@nexeoplastics.com



RESPONSIBILITY AND ACCOUNTABILITY

We are faced with challenges and difficult decisions every day. We are responsible for making good decisions and helping our Company live up to its commitment to act with integrity and honesty. All directors, officers, employees, and representatives of the Company are expected to understand and comply with the provisions in this statement, our policies and procedures, and the law, and always to conduct Company business with high legal and ethical standards. They are also expected to cooperate in internal investigations of misconduct.

Violations of the Global Standards of Business Conduct are expressly prohibited. If you commit an offense, this may have severe consequences for the Company and your personally. Personal consequences may include, without limitation, disciplinary action or employment termination. Furthermore, certain violations may also give rise to criminal prosecutions.

If you receive information or have reason to believe someone has violated or is violating the Global Standards of Business Conduct, any Company policy, or the law, you must promptly report it to our Hotline or the Legal Team. Specific laws, regulations, policies, and procedures in your country may contain additional reporting requirements or limitations, which must be followed.



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You may report any suspected violations in confidence and without fear of retaliation. We will not tolerate any reprisal, harassment, or retaliation against anyone who, in good faith, reports a known or suspected violation. For more information, see “Where to Get Help or Report.”

Compliance Program

The Global Standards of Business Conduct is the foundation of our comprehensive, worldwide compliance program, underscoring our commitment to the law and high ethical standards. The program requires training and education, completion of compliance assessments and audits, and driving personal accountability through communication and awareness initiatives. The Legal Team manages this program with support from the Executive Leadership Team which provides total oversight and direction for the Company’s compliance platform.

Making Good Decisions

Although this statement highlights the fundamental principles that guide our behavior, it cannot address every ethical situation. If a problem not discussed in this statement arises, we must all use our best judgment to make the right decisions, and you are encouraged to seek guidance from the Legal Team. In those situations, consider these four essential questions before you act:

- Is it legal?
- Is it in accordance with the Company's policy?
- Is it the right thing to do?
- How would it look to those outside the Company?

When faced with difficult decisions, the answers to these basic questions should always be your first guide. In addition, you can always contact the Legal Team to discuss any questions you may have.

Responsibility To Each Other

We believe in treating people with dignity and respect, including people outside the Company. Accordingly, we expect you to constantly hold yourself accountable to high professional standards, with mutual respect being the basis of all professional relationships.

Respect For Others

All applicants and employees are judged by their qualifications, demonstrated skills, and achievements without regard to age, disability, gender, national origin, race, color, religion, sexual orientation, veteran status, trade union membership, or other personal characteristics protected by law. We are committed to maintaining a professional and safe work environment free from violence, intimidation, discrimination, and harassment.

Workplace Violence

Workplace violence is a serious global concern that requires comprehensive prevention and response measures. To comply with international standards and various national laws, we believe that organizations must adopt a proactive approach to ensure a safe work environment free from violence and harassment, which includes implementing clear policies prohibiting all forms of workplace violence, conducting risk assessments, providing employee training, and establishing reporting mechanisms. We also strive to take steps to prevent gender-based violence and harassment, recognizing that women and vulnerable groups are often disproportionately affected. To meet global standards, the Company focuses on creating a culture of mutual respect, striving to address both physical and psychological safety, in an effort to ensure that all workers, regardless of their employment status or location, are protected from violence and harassment in the workplace.

Diversity

We strive to build a diverse workforce of employees with different backgrounds, experiences, and perspectives. Because the markets in which we compete are increasingly diverse, we must have a diverse workforce and fully utilize the talents and ideas of all employees. Therefore, we will recruit, develop, and retain talented people, as well as respect and value the diversity of their contributions.

Harassment

Harassment, whether it is verbal, nonverbal, or physical, that is based on discrimination against a person's age, disability, gender, national origin, race, color, religion, sexual orientation, veteran status, or other protected group status is unwelcome. This includes inappropriate sexual advances, requests for sexual favors, and other unwelcome or abusive verbal or physical conduct of a sexual nature.

We do not tolerate harassment of our employees by co-workers, supervisors, or any other individuals with whom employees come into contact while conducting Company business. Employees are encouraged to help each other by speaking out when another individual's conduct makes them uncomfortable. They are also expected to immediately report via appropriate channels any behavior they believe is inconsistent with our policies prohibiting harassment.

Environment, Health, Safety and Security

We are committed to providing a safe and secure workplace. We must contribute to a culture where adverse environmental, health, safety, and security incidents are prevented.

One of our core values is the belief in a zero-incident culture. A zero-incident culture does not just happen; it is a positive result of a culture of actively seeking a world-class safety standard. Our people must take responsibility for their actions around safety and be empowered to make informed decisions. Success depends on genuine commitment, basic operating principles, well-communicated visions, and, most importantly, a business atmosphere where all employees care for each other. Safety is approached proactively. Positive safety behaviors, as well as potential risks and hazards, are identified. Coaching or being coached for safety is accepted without fear of retribution. If an incident does occur, follow-up on the event is recognized as being important for determining the root cause so that preventive actions can be taken to minimize the potential for a similar incident happening again. In this environment, zero incidents become the norm and are the product of a culture and value system. Accordingly, each Company location must implement a zero-incident culture approach.

Everyone is responsible for observing the rules and practices related to on-the-job health and safety. This includes immediately reporting incidents, injuries, and unsafe practices or conditions, and taking

appropriate and timely action to correct known dangerous conditions. Everyone should know that environmental, health, and safety laws may provide significant civil and criminal penalties against individuals and the Company for failing to comply with applicable requirements. Accordingly, all must comply with applicable environmental, safety, and health laws, rules, and regulations, including occupational safety and health standards.

Substance Abuse

The health and safety of all employees and the quality and productivity demanded by consumers and shareholders require us to report to work free from the influence of any substance that could prevent us from conducting work activities safely and effectively. The unauthorized use, possession, or distribution of drugs or alcohol while on our business premises or at any of our operations or workplaces is prohibited.

Anyone who suffers from a substance abuse problem is urged to seek assistance by contacting the Human Resources Team. You may also contact the Employee Assistance Program if you work in the United States or Canada. Records associated with substance abuse counseling and the Employee Assistance Program are kept confidential, except to the extent disclosure is required by our policy, applicable law, or to protect the life or safety of others. Enrollment in a treatment program will not excuse you from the consequences of a violation of this policy.

Safety and Security

For our safety and security, possessing firearms and other weapons is prohibited on any of our premises or while engaged in our business unless prior written approval is obtained from the head of the Legal Team.

We strictly prohibit violence or even the threat of violence in the workplace.

Responsibility And Accountability

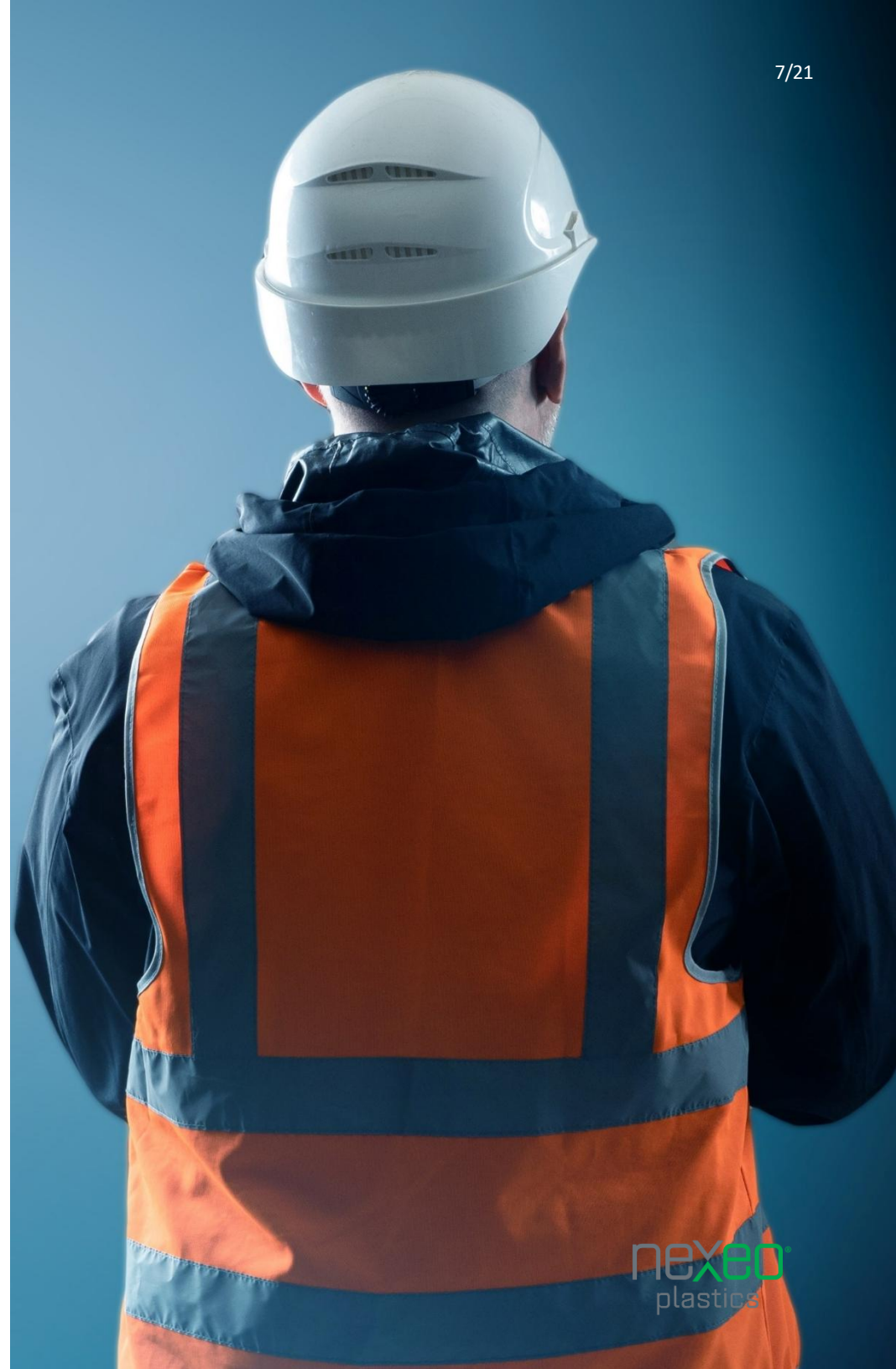
If you feel threatened or are at risk of engaging in threatening or violent conduct, immediately contact the Legal Team or the Hotline.

Where permitted by law, the vehicles and personal possessions (such as handbags, lunch boxes, baggage, parcels, or computers) of employees and other people entering a Company workplace are subject to inspection. The Company also reserves the right to inspect all work areas (such as desks, cabinets, files, and lockers). In addition, the Company or its representatives may conduct a complete background investigation of each prospective employee before or during employment and may require drug screening as a condition of employment or continued employment.

We know that some countries' laws restrict or prohibit background investigations, drug screenings, and inspection of personal items. We will always abide by these laws.

Active Shooter Safety

Active shooter safety has become an increasingly important concern. We believe that the key to surviving an active shooter situation is to be prepared and to know how to respond quickly. Should this type of situation ever arise at one of the Company's locations or while conducting Company business, we encourage our team to follow the "Run, Hide, Fight" protocol recommended by experts. If possible, evacuate the area immediately. If evacuation is not an option, find a secure place to hide, staying quiet and out of sight. As a last resort, be prepared to fight back against the shooter using any means available. We take steps to ensure that employees know that it's crucial to be aware of your surroundings, know the nearest exits, and report any suspicious behavior to authorities. While these incidents are rare, being mentally and physically prepared can significantly increase chances of survival.





RESPONSIBILITY TO THE COMPANY

Business Records and Communication

Those who create or maintain reports, records, or any other information are responsible for the integrity and accuracy of that information. Questionable practices should be reported to an appropriate supervisor or manager. No one should become part of a chain of incorrect information.

Use common sense and etiquette. Always construct memoranda, voicemails, and e-mails to report information in a manner that is factually accurate and would not cause damage to our reputation if made public in a newspaper, on television, or in court.

You should also not use any third-party communications services or social media platforms (including, but not limited to, Hotmail, Gmail or WeChat) for any communications in whole or in part related to the Company's business activities. Information responsive to an investigation, suspected investigation, or lawful request must never be altered or destroyed and must be maintained as directed by the Legal Team. Maintenance of such records may fall outside the standard retention period.

Financial Integrity

We seek to create value by achieving superior financial results. To pursue this goal, we must always produce honest, accurate, and complete financial information, follow strict accounting principles and standards, and have appropriate internal controls and processes to ensure that all accounting and financial reporting complies with the law.

The Chief Executive Officer and Chief Financial Officer are responsible for implementing and maintaining a system of internal accounting controls sufficient to provide reasonable assurances that:

- Transactions are executed in accordance with management's general or specific authorization;
- Transactions are recorded as necessary to (a) permit the preparation of financial statements in conformity with generally accepted accounting principles or any other applicable criteria and (b) maintain accountability for assets;
- Access to assets is permitted only with management's general or specific authorization;
- The recorded accountability of assets is compared with the existing assets at reasonable intervals, and appropriate action is taken concerning any differences.

Everyone must ensure no false or intentionally misleading entries are made in the Company's accounting records. Intentional misclassification of transactions regarding accounts, departments, or accounting periods violates the law and our policies. All business records must fairly reflect the transactions, be supported by accurate documentation in reasonable detail, and comply with treasury and finance policies, accounting procedures, and internal controls.

All of us have the responsibility to uphold our financial integrity standards. You are expected to cooperate fully with internal and external auditors, and information must not be falsified or concealed under any circumstances.

If you believe that the Company's books and records are not being maintained in accordance with these requirements, please immediately contact the Legal Team or report your concerns through the confidential Hotline.

Protecting Confidential Information

Protecting confidential information is the obligation of everyone and continues to be, even if you leave the Company, except when disclosure is authorized or legally mandated. For example, employees should avoid discussing confidential information in public places or with anyone who does not need to know the information. All computers, especially laptops, company-issued cell phones, tablets, or other electronic devices, should be secured and used in compliance with our policies. Confidential information includes all non-public information that, if disclosed, might be useful to competitors or harmful to the Company, its customers, or suppliers.

Confidential information also includes written material provided and information discussed at all meetings of the Board or any committee thereof and all information learned about the Company's suppliers and customers that is not in the public domain.

Any documents, papers, records, or other tangible items that contain trade secrets or proprietary information are the Company's property.

The Company may require confidentiality agreements with parties to whom our confidential information is disclosed. Questions about the confidentiality of data or the need for a confidentiality agreement should be directed to the Legal Team.

In addition, the property (such as programs or software) and information (such as client lists, price lists, contracts, or documents) owned by others may be used only according to the terms of our license or other agreement to use the property or information.

Unauthorized copying of software, tapes, books, or other legally protected work violates the law and has potential financial consequences.

Additionally, we should never try to persuade employees of other companies to violate their confidentiality obligations. Confidential information includes, but is not limited to, proprietary technical knowledge, business plans, status of operations and equipment, and non-public financial data and results of operations. It further comprises other non-public information that might be valuable to competitors or harmful to the Company if made public (such as inventions, trade secrets, formulas, customer lists, or legal advice).

Artificial Intelligence

We are committed to the ethical development and deployment of artificial intelligence (AI). We prioritize transparency, fairness, and accountability in any AI systems that we utilize, in an effort to ensure they are free from bias and discrimination while safeguarding privacy and data protection. We limit the use of AI platforms that could jeopardize the integrity of our data or inadvertently disclose any confidential information. We strive to continuously monitor and assess AI technologies to prevent harm. We evaluate the societal impact of our AI applications, promoting their use for sustainability and positive outcomes. We regularly review and update our approach to AI applications while seeking stakeholder feedback to stay at the forefront of emerging trends and challenges.

Data Privacy

We are dedicated to complying with all applicable laws that protect the privacy and confidentiality of personal data. Personal information will only be collected, used, processed, stored or disclosed in accordance with applicable legal requirements and data processing agreements. Employees are reminded that company-provided technology systems, equipment, and devices are utilized in processing personal data as part of our standard practices. As such, they should not be used to create, collect, send, receive, process, store, or disclose any personal data that employees would otherwise wish to keep private or confidential.

The Company reserves the right to monitor the use of its network, including internet and email activities, to ensure compliance with Company policies and applicable laws. This monitoring includes examining all data stored on and transmitted through the Company's computing equipment and networks. While we respect the privacy of our employees, it is important to understand that, subject to local laws, there should be no expectation of privacy when using Company-provided IT resources.

We implement robust data security measures to protect personal data from unauthorized access, alteration, or disclosure. Our commitment to data privacy is integral to maintaining the trust of our employees, customers, suppliers, and other partners. We are committed to fostering a culture of transparency, integrity, and respect for privacy in all aspects of our operations.

Fair Dealing

You should endeavor to deal fairly with the Company's customers, suppliers, competitors, and employees. You should not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other practice involving unfair dealing.

Protecting Company Assets

We all have a responsibility to take reasonable precautions to safeguard and properly and efficiently use Company assets. This includes protecting assets from loss, damage, misuse, theft, embezzlement, or destruction.

Our assets are intended to be used to conduct legitimate Company business. Any act that involves theft, fraud, embezzlement, destruction, misuse, or misappropriation of any asset is prohibited.

Media or Financial Inquiries

Only members of our Board, our Chief Executive Officer, and our Chief Financial Officer or their designee can speak to the financial community or the media.

Please refer media inquiries to legal@nexeoplastics.com and financial inquiries to the Chief Financial Officer or direct your questions to the Legal Team.

Non-Public and Confidential Information

In the ordinary course of business, you may have access to material information that could affect another Company's value. Acting on this material information for personal gain or disclosing it to anyone else — including, without limitation, relatives, friends, co-workers, customers, suppliers, vendors, or stockbrokers —before it has been released to the public violates the law and our policy. This material information includes information about earnings and such things as significant acquisitions or divestitures or major changes in management, corporate structure, or procedure.

If you doubt whether the information is material, confidential, or has been released to the public, contact the Legal Team.

Conflicts of Interest

Business decisions should be made in the best interests of the Company. A conflict of interest occurs when your private interest (or the interest of a member of your family or someone you are familiar with) interferes, or even appears to interfere, with the Company's interests. The appearance of a conflict can often be as damaging as an actual conflict.

It would be best if you acted based on sound business judgment, not personal interest or gain, and may not:

- Take for yourself opportunities that are discovered through the use of Company assets or information or your position;
- Use Company assets or information or your position for personal gain or
- Compete with the Company.

If applicable law does not explicitly require otherwise, work done for the Company belongs to the Company, including, but not limited to, any inventions, patents, or copyrights developed while working for the Company.

Loans by the Company to, or guarantees by the Company of obligations of, employees or their family members are of particular concern. Depending on the facts and circumstances, they could constitute improper personal benefits to the recipients of such loans or guarantees. Loans by the Company to, or guarantees by the Company of obligations of, any director, officer, or their family members are expressly prohibited.

Whether or not a conflict of interest exists or will exist can be unclear. If you have questions about a potential conflict of interest or become aware of an actual or potential conflict, please discuss the matter with and seek a determination and prior authorization or approval from the Legal Team. Conflicts of interest should be avoided unless expressly authorized.

Executive officers must seek determinations and prior authorizations or approvals of potential conflicts of interest exclusively from the Audit Committee.

Family Members

Conflicts of interest may arise when we do business with or compete with organizations that employ or are owned in whole or in part by an employee or a relative of an employee. Employees should disclose any such relationships to the Legal Team to determine the best course of action.

To avoid the appearance of favoritism or conflicts of interest, individuals will not be hired or transferred into positions where they will either be supervised by or have the supervision of an immediate family member.

Outside Employment

Employees may not work for or receive payment for services from any business entity that does or seeks to do business with or is in competition with us. Without first obtaining approval from the Legal Team, employees are prohibited from providing consulting, advisory, or other services to third parties if such services are within the scope of such employee's responsibilities with the Company. In addition, employees are prohibited from providing advisory services to third parties concerning the Company or its competitors without prior approval from the Legal Team.

Investments

Owning stock in a public company is usually not a conflict of interest. However, a conflict of interest may arise if you or a member of your immediate family has a significant interest in a company that does or seeks to do business with or is competing with our Company. A nominal or portfolio investment in a public company or a small direct ownership via an investment fund or trust typically would not represent a conflict of interest, provided it does not affect the employee's responsibilities on behalf of the Company.

Disclosure

As with many issues, the best way to avoid an embarrassing or damaging conflict of interest situation is to disclose any situation that may have the potential to be misinterpreted by others, including other employees, customers, suppliers, and the public. Questions and disclosures of these situations should be addressed to the Legal Team or the Hotline.





RESPONSIBILITY TO THE MARKETPLACE

We depend on strong relationships with our customers, suppliers, and other business partners. We intend to do business only with those individuals and companies that comply with the law and demonstrate high standards of ethical business behavior.

You are expected to identify and report legal or ethical issues (such as those involving environmental, health, safety, security, corrupt payments or practices, or competition or antitrust violations) concerning third parties or customers that may pose a risk to the Company to the Legal Team or the Hotline. Such issues will be addressed promptly and appropriately.

Marketing Practices

We will compete for business aggressively and honestly and will not misrepresent our products, prices, or services. We will not make false or misleading claims about our products, prices, or services, or about our competitors' products, prices and services.

Purchasing Practices

All purchasing decisions will be based on the best value for the Company and in alignment with our business standards and goals.

Essential purchasing components include confirming the supplier's legal and financial condition, complying with our conflicts-of-interest policy, soliciting competitive quotes, exploring partnering arrangements and incentive-based contracts, and verifying quality.

Product Stewardship

Our goal is to provide quality products and services that add value for our customers. We strive to work with our suppliers to improve the products we sell by reducing the risk associated with their use or consumption while maintaining the value derived by the customer. The Company puts processes in place to comply with country-specific regulations concerning the stewardship of our products.

Competitors

We will obtain information about competitors, products, customers, and suppliers ethically and legally. Theft or misappropriation of third-party proprietary information is prohibited, including obtaining or acting to obtain such information from a competitor's current or former employees, including information obtained from prior employers that are competitors.

Antitrust and Competition

We are committed to full compliance with the antitrust laws of the United States, competition laws of the European Union, and similar laws of the other countries where we do business. Although it is beyond the scope of this document to discuss these laws in detail, anyone who has a question or concern about potential competition implications of a discussion, decision, or action has the responsibility to consult with the Legal Team.

Generally speaking, we are restricted or prohibited by antitrust and competition laws from:

- Communicating with competitors about prices and conditions of sale, bids, levels of production or allocations of products, services, sales, customers, suppliers, or territories;
- Establishing the resale price of a product or conditioning the sale of products on an agreement to buy other Company products or
- Making decisions to price products below cost.

In addition to damaging our reputation and Company value, violating antitrust or competition laws could subject us to severe monetary penalties or civil or criminal enforcement by one or more governments and lawsuits by competitors, customers, or other affected parties seeking damages.

Anticorruption

The Company strictly prohibits anyone acting on behalf of the Company, whether directly or indirectly, from making or receiving bribes, improper payments, or making promises of any benefit to influence another party.

Wherever we do business, we must comply with all applicable anticorruption laws, including the U.S. Foreign Corrupt Practices

Act and the United Kingdom Bribery Act (“Anticorruption Laws”). It is prohibited for any employee, third-party representative, or agent (including contractors, consultants, or distributors) to offer, pay, promise to pay, accept, agree to accept, or authorize payment of any money or anything of value, directly or indirectly, to or from anyone, to secure or maintain an improper advantage, or to induce conduct that amounts to a breach of the expectation that a person will act in good faith, impartially, or by a position of trust.

The Legal Team should be contacted whenever there is a concern that a payment might be viewed as improper.

Anticorruption Laws also require that we keep books, records, and accounts that accurately and fairly reflect our foreign and domestic transactions in reasonable detail. To assist employees, we maintain strict policies and procedures to ensure compliance with anti-corruption laws.

Any third party engaged by the Company must also comply with all applicable anti-corruption laws and the Company’s integrity standards concerning any and all affairs they conduct on behalf of the Company. Therefore, anyone who intends to hire a consultant must follow our procedures for due diligence and obtain prior approval from the Legal Team where required. Before engaging an agent or distributor to sell our products, due diligence is also required.

International Trade Regulations

Many laws govern the conduct of our international trade. The following sections identify a few of these laws. More detail is available from the Legal Team.

Anti-Boycott

Because we are a U.S. company, we may not cooperate in any way with an unsanctioned foreign boycott of countries as provided under

U.S. law. The most well-known prohibited international boycott is the boycott of Israel and the related blacklist of companies doing business with Israel by certain Middle Eastern countries. Any request for information or action that seems to be related to this or any other illegal boycott should be immediately forwarded to the Legal Team.

Export Control

The laws of the United States, the European Union, and many other countries restrict trade with certain countries. We have operations and customers worldwide and must comply with all export restrictions and applicable export control laws of all countries where we conduct business. Employees and agents uncertain of the legal trade status of any country should contact the Legal Team.

Gifts, Meals, And Entertainment

In many industries and countries, reasonable gifts and entertainment are used appropriately to strengthen business relationships. One principle is familiar and clear throughout the world: no gift, favor, or entertainment should be accepted if it obligates or appears to obligate the person receiving it. We maintain specific policies regarding providing and accepting gifts, meals, or entertainment. These policies are accessible on the Company intranet or through your manager. If you have questions, contact the Legal Team.

Providing And Expensing

Gifts, meals, or entertainment may not be provided if they are against applicable law or our or the recipient's company policy. When providing a gift, a meal, or entertainment to third parties, there must be a valid business purpose, and the value must be reasonable and sufficiently modest so as not to raise the appearance of potential impropriety. In other words, you should always be aware

of how the public, suppliers, customers, or other employees might perceive offering a gift, a gratuity, or entertainment.

No form of entertainment should be undertaken which could reasonably lead to the Company's embarrassment or have the appearance of impropriety. Entertainment at venues that offer degrading or exploitative entertainment due to sexual or racial content is strictly prohibited. Depending on your local policy, a gift over a certain amount requires approval by a manager, director, or the Legal team. Please review your local Gifts and Entertainment policy for details.

Soliciting Or Accepting

Unless expressly permitted by our policy, in the context of your employment, you may not solicit or accept gifts, meals, or entertainment, including, but not limited to trips, lodging, event tickets, vacations, and personal gratuities.

Company policy strictly prohibits receipt of the following:

- A gift or loan of cash, cash equivalents (such as gift certificates), or securities;
- A loan of property, including vacation facilities or equipment for personal use;
- A personal service performed free of charge or for less than market value or
- A discount on the purchase of goods/services for personal use.

RESPONSIBILITY TO THE COMMUNITY & RESPONSIBILITY TO THE GOVERNMENT



Communities

We seek opportunities to work with the communities in which we do business. As good corporate citizens, we act responsibly, conduct operations safely, and prepare for emergencies that may occur. We also give back to the community by supporting and partnering with educational, civic, and charitable organizations.

Protecting Human Health And The Environment

Protecting human health and the environment is an important responsibility and is part of our business strategy.

We emphasize the importance of maintaining a safe and healthy work environment and a strong commitment to environmental responsibility. To ensure workplace safety, we have implemented comprehensive procedures that include regular safety training, routine inspections, and the provision of necessary protective equipment.

We also work to reduce our environmental impact by reducing or preventing waste generation, emissions, and releases and by developing processes to safely use, handle, transport, and dispose

of all products and wastes for which we are responsible. We seek to help others understand their responsibilities to use the products that we sell responsibly.

Each of us has the responsibility to act in a manner that reduces the risk of incidents that may adversely impact human health or the environment and are expected to support this commitment by:

- Carrying out our responsibilities in compliance with applicable laws and regulations, and our policies;
- Consistently implementing all work practices to protect the environment and prevent personal injury or property loss;
- Actively encouraging care and regard for the environment among co-workers and in the community to the extent practicable;
- Identifying opportunities to improve environmental health, and safety performance continuously; and
- Immediately reporting any actual or potential environmental, health, safety, or security problems to supervisors or via the Hotline.

Sustainability

We recognize the importance of sustainability and the critical role we play in protecting the environment.

Our sustainability policy outlines our commitment to minimizing our environmental impact and promoting social responsibility and sustainable practices throughout our operations with the mission to operate in a manner that balances environmental, social, and economic concerns while providing high-quality products and services to our customers.

To further our sustainability objectives, we are committed to comply with all applicable laws and regulations and to go beyond the minimum requirements in promoting sustainability and sustainable practices throughout our operations by continuously evaluating ways to minimize our environmental footprint, reduce waste, and promote sustainable transportation. We also seek to promote a culture of sustainability among our employees, customers, suppliers and the communities in which we operate.

Modern Slavery and Human Trafficking

We recognize that modern slavery can be found in almost every country around the world and that certain vulnerable groups of people, including children, women, and migrant workers are most at risk of being exploited through modern slavery. Modern slavery includes forced labor, such as bonded labor and domestic servitude, child labor, human trafficking, and other types of exploitation of vulnerable individuals.

International law provides a robust framework for combating modern slavery and human trafficking through several key instruments and protocols, which are crucial in:

- Providing a comprehensive definition of human trafficking that includes all forms of exploitation;
- Requiring countries to develop anti-trafficking laws in accordance with applicable laws and regulations;

- Mandating protection and assistance for trafficking victims;
- Emphasizing the need for international cooperation to combat human trafficking.

These international protocols collectively establish a strong legal foundation for combating human trafficking by prohibiting slavery, forced labor, and related practices. They also require countries to take measures to prevent trafficking, protect victims, and prosecute perpetrators.

To effectively combat modern slavery and human trafficking, it's crucial for countries to implement these international standards comprehensively, adopting a human rights-based approach that balances prevention, protection, and prosecution.

At our Company, we do not tolerate any type of forced labor or human trafficking in our operations. We are dedicated to taking a proactive stance to support and to respect international human rights and to ensure that we are not complicit in human rights abuses, including, without limitation, forced labor and child labor, exploitation, trafficking, and other human or labor rights violations. We recognize that there is an inherent risk that broad supply chains are linked to human rights violations, including modern slavery, such as forced labor and child labor, and keeps these risks front of mind when engaging with third parties in our supply chain. In this vein, the Company seeks to do business with suppliers and third party service providers who share the same goals to ensure compliance with applicable laws and regulations with respect to modern slavery and human trafficking.

Political Activities

Many governments have laws prohibiting or regulating corporate contributions to political parties, campaigns, or candidates in the

form of cash or the use of corporate facilities, aircraft, automobiles, computers, mail services, or personnel. In addition, our policies prohibit specific political contributions, even though otherwise permitted by applicable law. Any proposed use of Company resources for political activities must be pre-approved by the Legal Team.

Lobbying activity on behalf of the Company is legally permissible but is highly regulated by law. Employees who communicate with government officials on behalf of the Company must contact the Legal Team in advance to ensure that such activities fully comply with the law and our policies.

We respect everyone's right to participate in the political process and to engage in political activities of their choosing. However, it would be best if you clarify that your views and actions are your own, not those of the Company. Employees may not use Company resources to support their personal choices of political parties, causes, or candidates.

Requests From Government Agencies and Authorities

We cooperate with reasonable requests from government agencies and authorities. Further, we are entitled to all of the safeguards provided by law to any person from whom information is requested or who is the subject of an investigation, including representation by legal counsel from the beginning of the investigation. Therefore, all requests for information beyond what is provided on a routine basis must be immediately reported to the Legal Team.

Training and Communication

To ensure that every employee is equipped with the knowledge and tools necessary to maintain these standards, we have instituted a comprehensive training program on our Global Standard Business Conduct. This training is mandatory for all employees and covers the code of conduct, related policies, and the practical application of these guidelines in everyday work scenarios. By regularly participating in these training sessions, employees gain a thorough understanding of our ethical expectations and learn how to handle various situations that may arise in the course of their duties.

The Global Standard Business Conduct and related policies are readily available through our internal digital platforms, allowing employees to easily access and review them at any time. In addition to digital access, we conduct periodic refresher sessions to ensure that the information remains current and top-of-mind.

Stakeholder Engagement

We are firmly committed to the stakeholders of our Company, which include our people, our customers, our suppliers, and the communities in which we operate. We have prioritized customer satisfaction by implementing rigorous processes in an effort to provide a positive customer experience. Our customer service protocols are designed to address concerns promptly and effectively, fostering trust and long-term relationships with our clients. We also expect our suppliers to be committed to the same high ethical and legal standards that we uphold, and we seek their engagement to ensure that we can provide quality products and services to our customers. We require all suppliers to comply with all applicable laws and regulations and to adhere to our stringent guidelines, ensuring that their practices align with our commitment to integrity.



WHERE TO GET HELP OR REPORT

The Hotline

In addition to following the reporting procedures in our policies and applicable law, you may contact our Hotline to report any conduct suspected to be unethical or in violation of applicable laws, rules, and regulations, the Global Standards of Business Conduct, or any other code, policy or procedure of the Company.

The Hotline is available 24 hours a day, seven days a week, and a translation service is available for callers who speak languages other than English. All calls to the Hotline can be completely anonymous and are handled confidentially. We disclose the substance of a report and the identity of the person making the report, if known, only on a need-to-know basis, to the extent deemed necessary by the Company to conduct a thorough investigation and respond appropriately to the information.

Should you become aware of any issue concerning the Company's financial integrity, including questionable accounting or auditing matters, the matter should be immediately reported to the head of Legal or via the Hotline. Employees may also report incidents and violations through the Company intranet. If necessary, the Chief Administrative Officer will arrange for concerns to be submitted anonymously to the Audit Committee.

Non-Retaliation Policy

We will not authorize or permit any form of retaliation against those who report, in good faith, any actual or suspected violation of our Global Standards of Business Conduct, Company policy, or the law. Intentional submission of a false report, however, will not be tolerated. If you believe you have been retaliated against for reporting in good faith, you should immediately contact the Human Resources department or the Hotline.

Questions

If you have questions on how to proceed or interpret the Global Standards of Business Conduct, please consult your supervisor, the Company's Legal Team, or any other person designated by the Board to supervise the application of the Global Standards of Business Conduct.

This document states a policy of the Company and is not intended to be regarded as the rendering of legal advice.

Who To Contact

GLOBAL ETHICS HOTLINE

球道德热线

Hotline globale per l'etica

Línea Directa Global de Ética

US & Canada toll free: 1-844-473-0068

International

Online: [EthicsPoint - Nexeo Plastics](#) for your country dial-in.

Email: legal@nexeoplastics.com

EMPLOYEE ASSISTANCE PROGRAM

员工援助计划

Programma di Assistenza ai Dipendenti

Programa de Asistencia al Empleado

North America

Contact Information Phone: 800-311-4327

Online www.guidanceresources.com

Web ID: GEN311

Note: First time users click REGISTER and enter GEN311 as the Organization Web ID.

LEGAL DEPARTMENT

法务部

Ufficio Legale

Departamento Legal

Email: legal@nexeoplastics.com

HR DEPARTMENT

法务部

Ufficio Legale

Departamento Legal

North America & EMEA

Email: hr@nexeoplastics.com

Asia

Email: slu@nexeoplastics.com

SAFETY INCIDENT REPORTING

安全事故报告

Segnalazione di incidenti di sicurezza

Reporte de Incidentes de Seguridad

United States Toll Free: 1-855-NEXEO4U



Nexeoplastics.com