



CODE OF CONDUCT

ISL-CHEMIE

6th revision 01/2026

ISL-CHEMIE CODE OF CONDUCT



OUR PRINCIPLES

WE ARE ISL.

WE MEET THE CHALLENGES OF TOMORROW WITH OUR CUSTOMERS.

WE HOLD OURSELVES TO THE HIGHEST STANDARDS.

WE SHARE COMMON VALUES.

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1. PREAMBLE

The employees of ISL have jointly developed a mission statement. The mission statement expresses what our company stands for now and in the future:

WE ARE ISL – WE DESIGN, MANUFACTURE AND MARKET HIGH-END COLOUR PRODUCTS

such as pigment preparations for plastics, lacquers and coatings as well as specialized lacquers for In-Mould-Coating of moulded parts to customers from the plastics and lacquer industries around the world. Competence and diversity, global reach, and tradition form the basis of our worldwide market leadership. We create value for customers, employees and shareholders.

WE MEET THE CHALLENGES OF TOMORROW WITH OUR CUSTOMERS.

We are customer-focused. We develop innovative products and services that create sustainable infrastructures and promote efficient use of resources.

WE HOLD OURSELVES TO THE HIGHEST STANDARDS.

We engage as entrepreneurs, with confidence, a passion to perform, and courage, aiming to be best in class. This is based on the dedication and performance of every team member. Employee development is especially important. Employee health and workplace safety have top priority.

WE SHARE COMMON VALUES.

We serve the interests of the company. Our interactions are based on transparency and mutual respect. Integrity, credibility, reliability and consistency define everything we do. Compliance is a must. We are a responsible corporate citizen.

The role of responsible corporate citizen as described in the mission statement also involves making an active commitment to sustainable development. The 2030 Agenda with its 17 Sustainable Development Goals (SDGs) serves as our guiding framework. We are committed to the Universal Declaration of Human Rights of the United Nations, the core labor standards of the International Labour Organization (ILO), the principles of the United Nations Global Compact, the UN Guiding Principles on Business and Human Rights, and the Responsible Care program of the chemical industry.

Concrete rules and regulations for individual situations and circumstances in the work environment are clearly formulated in the corresponding company policies, directives and agreements. These policies, directives and agreements are unconditionally valid and binding for all employees of ISL. Any employee who fails to comply with the company policies, directives and agreements

must expect corresponding consequences under internal rules and statutory requirements.

On the basis of the above, this Code of Conduct summarizes the main principles and rules governing our actions as well as the standards we set ourselves in our dealings with business partners and stakeholders.

2. CONDUCT IN BUSINESS

COMPLIANCE WITH THE LAW

Compliance with law, rules and regulations is for us an essential basic principle of responsible business conduct. We adhere to legal prohibitions and requirements at all times, even if this involves short-term business disadvantages or difficulties for the Company or individuals. This includes all mandatory export controls and customs laws, as well as existing economic sanction requirements and embargoes.

Where national laws are more restrictive than the rules applying at ISL, the national laws take precedence.

AVOIDING CONFLICTS OF INTEREST

At ISL business decisions are made exclusively in the best interests of the company. Any conflicts of interest with personal matters or other business or non-business activities, including those of relatives or other related parties should be avoided. Should such conflicts nevertheless occur, they must be resolved in accordance with the law and company policies. Conflicts must be dealt with openly and transparently.

FAIR COMPETITION

Our conduct on the markets is based on the compliance commitment issued by ISL: ISL stands for technological competency, innovation, customer orientation and motivated, responsible employees.

These factors are the basis of our high reputation and the long-term economic success of the company in global competition.

Corruption and antitrust violations threaten these success factors and will not be tolerated (zero tolerance). For us, acts of bribery, improper payments and cartel agreements are not a means of winning business. We would rather forgo a contract and fail to reach internal goals than act against the law.

With its Compliance Program, ISL has taken wide-ranging measures to ensure compliance with anti-corruption and antitrust regulations and the Group policies based thereon. Infringements will not be tolerated and will result in sanctions against the persons concerned.

All employees must be aware of the extraordinary risks which corruption and antitrust violations can signify for ISL as well as for them personally. All employees are requested to contribute actively in their areas of responsibility in implementing the ISL



Compliance Program.

GIFTS

Although exchanging gifts can help to build strong working relationships with our various business partners, it also has the potential to create a conflict of interest, or at least the appearance of a conflict. For this reason, any gifts that we offer or accept in a business relationship must be reasonable, infrequent, and valued at less than 100 EUR. We should be attentive to the fact that what may be considered reasonable by law or custom in some countries might be considered extravagant in others. If in doubt, employees can contact their supervisor. Gifts may include tangible merchandise, such as specialty items bearing a company logo, gift baskets, specialty food items, or gift certificates redeemable for meals, goods, or services.

PREVENTING MONEY LAUNDERING

ISL fulfills its legal obligations to prevent money laundering and does not participate in money laundering activities. In cases of doubt, all employees are required to report unusual financial transactions for review, especially those involving cash, which could give grounds to suspect money laundering.

3. CONDUCT TOWARDS COLLEAGUES AND EMPLOYEES

EQUAL TREATMENT AND NON-DISCRIMINATION

A culture of equal opportunities and mutual trust and respect is of great importance to us. We promote equal opportunities and prevent discrimination in the recruitment, promotion, training and development of employees. We treat all employees equally, regardless of gender, age, skin color, culture, ethnic origin, sexual identity, disability, religion or world view.

HUMAN AND LABOR RIGHTS

We respect internationally recognized human rights and support their observance. We reject all forms of forced and child labor and do not tolerate harassment, bullying or intimidation. We recognize the right of all employees to form unions and employee representative bodies on a democratic basis within the framework of national legislation. The right to appropriate compensation is recognized for all employees. Pay and other benefits shall at least comply with the respective national or local legal standards or the standards in the national economic sectors/ industries and regions. Working hours and schedules are structured in compliance with legal requirements and internal agreements.

COOPERATION WITH LABOR REPRESENTATIVES

For ISL trusting and close cooperation with employee

representatives is a key component and established cornerstone of corporate policy. Mutual trust and cooperative relations are based on an open and constructive dialogue characterized by mutual respect.

OCCUPATIONAL HEALTH AND SAFETY

The safety and health of our employees are a corporate objective of equal standing with the quality of our products and our commercial success.

Occupational safety, health protection and emergency preparedness are an integral part of all business processes and are included from the outset – starting in the planning phase – in all technical, economic and social considerations.

All employees shall promote safety and health in their work environment and comply with the health and safety regulations.

All managers are obligated to instruct and support their employees in meeting this responsibility. A health and safety committee ensures the maintenance and continuous improvement of occupational health and safety.

The same safety standards as for ISL employees shall apply to employees of subcontractors. This is taken into account in selecting and working with subcontractors.

HOMEWORKERS

ISL will and does not use “homeworkers” at its own factory. It also means that ISL does not accept that any of its suppliers or contractors or any of their sub-suppliers and sub-contractors use “homeworkers” for any part of the manufacturing of products for ISL.

4. CONDUCT WITHIN THE SOCIETY

SUSTAINABILITY AND PROTECTION OF ENVIRONMENT AND CLIMATE

Environmental and climate protection, as well as resource efficiency, are among our core corporate objectives. We ensure that our products and services comply with applicable quality and safety requirements. From the development phase onward – and considering the entire product life cycle including transportation, use, and disposal – we strive to minimize environmental and climate impacts. We also continuously optimize emissions, energy consumption, and waste in the operation of our production facilities. In doing so, our products make a measurable contribution to environmental and climate protection – including at our customers' sites.

We continuously assess our ability to effectively limit biodiversity loss, deforestation, climate change, and water scarcity.

We respect the prohibition of unlawful eviction and the illegal taking of land, forests, and water.

Every employee bears responsibility for conserving natural resources and helping protect the environment and climate





through their individual behavior.

RESPONSIBLE SOURCING OF RAW MATERIALS AND ENSURING INTEGRITY IN THE PROCUREMENT PROCESS

We must always ensure that our products and services are provided in a manner that fully complies with laws and regulations for the public award of contracts. This applies regardless from the government or level of authority concerned.

Suppliers are expected to ensure responsible raw material procurement. The use of raw materials such as conflict minerals that are affected by embargoes or other import restrictions must be excluded. Suppliers are therefore obliged to identify these raw materials in manufactured products in the supply chain and to disclose the origin and sources of supply of the raw materials they use.

For conflict minerals within the scope of the U.S. Dodd-Frank Act, as well as for other relevant raw materials, the guidelines of the Organisation for Economic Co-operation and Development (OECD) apply. The company has established appropriate processes to fulfill its due diligence obligations and to ensure responsible supply chains originating from conflict-affected and high-risk areas.

Our goal is to be viewed as a trusted business partner in the locations where we live and do business. We know that maintaining an open, ethical attitude while respecting diversity, local and indigenous cultures, and regional or multicultural customs can make a positive difference.

As part of our commitment to good business practices worldwide, we support individual human rights, the rights of indigenous peoples and respect for human dignity as an important foundation for all our activities.

On the one hand, this means that we offer those who work on our behalf reasonable working hours and pay fair wages.

We also adhere to a zero-tolerance policy regarding child labor, forced labor or human trafficking. We train our key employees to monitor and report warning signs of human trafficking. We comply with all laws and regulations to protect risk classes and monitor and avoid the use of materials associated with identified conflicts.

We expect our suppliers, consultants, contractors, subcontractors and other business partners to maintain the same standards and comply with this policy. To ensure

compliance with legal requirements and the principles of this Code of Conduct, we reserve the right to conduct audits and assessments at our business partners.

DONATIONS

We regard ourselves as an active corporate citizen and demonstrate our commitment in a variety of ways. Donations and other forms of corporate citizenship are carried out solely in the interests of the company.

We make no financial contributions, in particular donations or sponsorships, to political parties in our home country or abroad, organizations related or similar to parties, individual office incumbents or candidates for political offices.

POLITICAL LOBBYING

Our political lobbying is centralized, open and transparent. We comply with the legal requirements on lobbying and avoid at all costs unfairly influencing government policy and legislation.



BEHAVIOR IN PUBLIC AND COMMUNICATIONS

We respect the right to free speech and the protection of personal rights and privacy. All employees should be aware that in their private lives they can also be seen as part and representative of ISL and are therefore called upon to safeguard the Company's standing and reputation in the way they act and conduct themselves in public, above all towards the media.

When expressing a personal opinion we take care not to allow our personal opinion to be linked to our function/work at ISL.



5. HANDLING OF INFORMATION

REPORTING

ISL is built on strong values: Reliability and honesty, credibility and integrity. We therefore attach great importance to being open and truthful in our reporting and communications on the company's business transactions to investors, employees, customers, business partners, the general public and government institutions.

Every employee shall ensure that both internal and external reports, records and other documents of the company comply with the applicable legal rules and standards and are therefore complete and correct at all times and issued in good time and in accordance with system requirements.



CONFIDENTIAL COMPANY INFORMATION

We take the necessary steps to suitably protect confidential information and business documents from access and inspection by unauthorized colleagues and other third

parties.

DATA PROTECTION AND INFORMATION SECURITY

The protection of personal data in particular of employees, customers and suppliers, is of particular importance to ISL. We collect and process personal data only when this is absolutely necessary to perform work-related tasks or when required by law. Personal data may be collected or processed only with the consent of the person concerned and where permitted by law.

PROTECTION OF COMPANY PROPERTY

We use the company's property and resources correctly and carefully and protect them from loss, theft and misuse. Our company's intellectual property represents a competitive advantage for ISL and is therefore a valuable asset which we protect against all unauthorized access by third parties. We use the company's tangible and intangible assets exclusively for business purposes and not for personal reasons except where expressly permitted. Our employees bear joint responsibility with their supervisors for ensuring that business trips are always appropriate in nature and scale to the purpose of the trip and are efficiently planned and carried out taking time and cost aspects into account.

IMPLEMENTATION

ISL shall actively promote communication of the company policies and agreements on which the Code of Conduct is based. ISL shall ensure that they are implemented and that no employee is disadvantaged by complying with the policies/agreements.

In their special capacity as role models, our managers have a particular responsibility to ensure that their actions measure up to the Code of Conduct. They are the first point of contact for questions on understanding the rules and must ensure that all employees know and understand the Code of Conduct, as well as receive training on relevant topics. As part of their management duties they shall prevent unacceptable conduct and take suitable measures to avoid infringements of rules in their area of responsibility.

Every employee has the right to inform his manager of circumstances that indicate a violation of the regulations contained in this code of conduct. This can also be done anonymously. A whistleblower system has been implemented to enable employees and external stakeholders to confidentially report potential compliance violations. In

our work environment, employees must feel free to report known or suspected misconduct. Retaliation against any person who reports in good faith an actual or suspected violation is strictly prohibited.

Good and trusting relations between employees and managers are reflected in honest and open communication and mutual support.



Confirmation of the supplier or business partner

We hereby confirm that we have received and understood the ISL-Chemie Code of Conduct. Furthermore, it is assured that all our actions are carried out on the basis of the contents of the ISL-Chemie Code of Conduct.

Company Name

Date & Place

Name & Function

Signature