

This **Code of Conduct** is based on the Polyplastics Group Code of Conduct and clearly defines the code for carrying out corporate affairs for everyone working at TOPAS Advanced Polymers. It is not just a matter of having a thorough understanding of the Code of Conduct. Each and every one of us shall actively put this Code into practice in our own everyday activities to create an even more favorable atmosphere within the Company and to create a company that gains society's trust.

1. We shall not only comply with all laws and regulations, but also constantly act from a high ethical perspective and with common sense.
2. We shall contribute to the development of society as a good corporate citizen.
3. We shall supply safe and high-quality products and services that earn the satisfaction and trust of our customers.
4. We shall comply with international rules and the laws and regulations in force in each country, respecting culture and customs and striving to support the sound development of the local community.
5. We shall actively and impartially disclose trustworthy corporate information.
6. We shall act in accordance with the principles of fair and free competition, while engaging in sincere business transactions.
7. We shall vigorously engage in programs devoted to environmental preservation and maintenance of safety.
8. We shall appropriately manage the Company's assets, information and other properties.
9. We shall respect the diversity, personality and individuality of every member connected to Polyplastics Group and shall contribute to realize a healthy and sound society that is free from discrimination and harassment.

In addition to above mentioned principles TOPAS Advanced Polymers wants to address frequently asked questions.

Bribery and Anti-corruption:

Polyplastics Group Anti-Corruption Policy is established in relation to items 1, 4, and 6 of the Polyplastics Group Code of Conduct (page 1). This Polyplastics Group Anti-Corruption Policy sets forth the actions to be taken by all Group Company employees to avoid corrupt acts that violate the above Code of Conduct including bribery, and to avoid violation of anti-corruption laws of each country.

Donations:

TOPAS Advanced Polymers will not make donations that lead to receipt of inappropriate benefits, or make illegal political contributions. . Please refer to article 4 of the Polyplastics Group Anti-Corruption Policy.

Money laundering:

TOPAS Advanced Polymers position on money laundering is established in relation to items 1, 4, and 6 of the Polyplastics Group Code of Conduct.

Money laundering is a criminal offense in the Member States of the E.U., the United States, China and various other countries. TOPAS Advanced Polymers will not tolerate money laundering.

Trade Sanctions:

TOPAS Advanced Polymers position on trade sanctions is established in relation to items 1, 4, and 6 of the Polyplastics Group Code of Conduct.

TOPAS Advanced Polymers intends to comply with international trade law and especially with trade sanctions imposed by international institutions or governments..

Human Rights / Labor rights:

TOPAS Advanced Polymers position on human rights is established in relation to items 1, 4, and 9 of the Polyplastics Group Conduct Policy.

Human Rights / Labor rights:

TOPAS Advanced Polymers seeks to protect the rights of its employees and to comply with all relevant national regulations and laws regarding employment and industrial relations.

Human trafficking / Child labor:

TOPAS Advanced Polymers will not tolerate slavery, servitude, forced labor, child labor or human trafficking ("Modern Slavery").

Collective bargaining:

TOPAS Advanced Polymers respects the rights of workers, as set forth in local laws, to associate freely, join or not join labor unions, seek representation and join workers' councils.

Compensation / working hours :

TOPAS Advanced Polymers provides wages and benefits that comply with applicable laws and binding collective agreements, including those pertaining to overtime work and other premium pay arrangements.

TOPAS Advanced Polymers is committed to ensure that its employees work in compliance with all applicable laws and mandatory industry standards pertaining to the number of hours and days worked.

Whistleblowing / Non-Compliance reporting:

Polyplastics Group has established a "Polyplastics' Non-Compliance Reporting" system. TOPAS Advanced Polymers employees are able to contact either their supervisor (management) or to use the "Polyplastics' Non-Compliance Reporting" hotline regarding compliance issues.

Suppliers:

TOPAS Advanced Polymers position on compliance requirements for suppliers is established in relation to the items 1, 4, and 6 of the Polyplastics Group Code of Conduct.

TOPAS Advanced Polymers expects its suppliers and subcontractors to share the principles which are expressed in the Polyplastics Group Purchasing Policy.

TOPAS Advanced Polymers GmbH



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