



COMPANY POLICY (EHSQE)

- **Protection of people and the environment is paramount.**

We are committed to:

- Prevent incidents and environmental pollution or limit their impact
- Comply with all applicable laws and regulatory requirements
- Promote safe and efficient processes and products
- Act responsibly and communicate openly
- Protect and promote the health of our employees through the human-oriented design of working conditions
- Continuously improve customer satisfaction through:
 - Meeting customer requirements and expectations
 - Increasing quality, service and delivery performance
 - Cost efficiency
 - Innovative technology and products
- Continuously improve energy efficiency through:
 - Systematically evaluating our energy consumption to derive and review targets
 - Providing information and defining resources to control our energy consumption
 - Purchasing energy at the most economical price
- Continuously improve environmental performance through:
 - Regular environmental performance assessment and optimisation
- Actively involving our employees to realize this company policy

09.09.2024

Kauertz, Frank
electronically signed
Managing Director

Bommel, Gregor
electronically signed
Managing Director

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



Gregor Bommel

Managing Director



Frank Kauertz

Managing Director