



Pulcra Chemicals
The solution specialist



BUSINESS CODE OF CONDUCT GUIDELINE

PULCRA GROUP

Dear Colleagues,

Pulcra Chemicals vision is to be recognized by our customers and employees as a world class chemical solution provider and a globally acting diverse specialty chemicals company.

We adhere to the highest standards in our industry. To achieve our goal, Pulcra is strictly committed to safety, environmental and legal compliance with all regulations and quality programs.

Pulcra Chemicals Business Code of Conduct has been established to provide you with additional guidance on dealing with compliance related matters and to prescribe main rules of business conduct both internally and when you are interacting with external business partners and third parties.

Sustainable business growth can be ensured if every employee takes personal responsibility and complies with our high standards for code of conduct principles.

I invite you to proactively embrace this responsibility, educate yourself about code of conduct principles and no matter what, always feel comfortable reporting cases of compliance violations.

Thank you for your commitment.



Bernd Schalk, CEO

This Code of Conduct is aligned with the applicable national and international legal and regulatory requirements and is regularly updated to reflect changes in the law.

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1. Scope

Pulcra Chemicals Group Business Code of Conduct Guideline is binding for all employees of the Pulcra Chemicals Group worldwide.

Pulcra Chemicals ensures the involvement of the respective employee representative bodies (e.g., works councils, staff councils or comparable bodies) in accordance with applicable national co-determination rights and, where relevant, European Union information and consultation obligations.

2. Basic Standards of Conduct

2.1. Compliance with Law and Business Ethics

Pulcra Chemicals Group is committed to the highest ethical business standards and compliance with all applicable laws and regulations in conducting its business. Employees must follow the law and avoid behavior that could be seen as improper. Each Pulcra Chemicals employee is required to comply with these conduct rules.

2.2. Pulcra Chemicals Image

Inappropriate behaviour on the part of any individual employee may cause significant harm to the image of Pulcra Chemicals and to the trademarks. Employees also should act responsibly on social media, as their actions may reflect on Pulcra.

Thus, in the performance of his/her duties and behaviour, every employee is required to protect the reputation of the company in the eyes of the public. Every employee must act responsibly.



2.3. Employment

Respect for each other forms the basis of Pulcra Chemicals culture. Pulcra Chemicals respects the personal dignity, privacy and personal rights of every individual.

We are fostering an open and trustworthy work environment where individual contribution is valued. We work with people without regard to national origin, age, gender, sexual identity, skin colour, culture, religion or disability.

Each employee must strive to ensure that the work environment is respectful and free from abusive behaviour and sexual harassment. Any observed misconduct must be reported promptly through appropriate channels.

Every manager is responsible for ensuring compliance with the Business Code of Conduct guidelines, in particular but not limited to, within his/her area of responsibility with proper supervision and communication and also himself/herself by behaving with integrity and in compliance with the conduct guidelines.

We are committed to a work environment free from discrimination or disadvantage based on origin, gender, age, sexual identity, religion, disability, or any other characteristic protected by law. This applies to all stages of the employment relationship.

Discrimination or harassment will not be tolerated and will be subject to consequences in accordance with the provisions of applicable national anti-discrimination laws and regulations. Affected employees may contact local HR offices or their supervisor in confidence. Pulcra Chemicals regularly communicates about rights under applicable anti-discrimination laws and promotes equal opportunities within the company.

2.4. Human Rights and Environmental Standards in the Supply Chain

Pulcra Chemicals is committed to respecting human rights and protecting the environment throughout its entire supply chain and expects its suppliers to adhere to equivalent ethical, social and environmental standards. Pulcra Chemicals may provide a Supplier Code of Conduct for Partners, setting out specific expectations for its partner regarding human rights, labour standards, environmental protection and business ethics.

The reporting channel available to all employees and third parties, as well as the whistleblowing procedure ensures that any indications of human rights or environmental risks or violations are reviewed confidentially and independently. The effectiveness of these measures is reviewed annually and on an ad hoc basis and adapted continuously in line with legal or factual developments.

2.5. Labour and Human Rights Standards

Pulcra Chemicals prohibits child labour.

Pulcra Chemicals prohibits all forms of forced labour, including debt bondage and involuntary prison labour.

Pulcra Chemicals respects freedom of association and the right to collective representation and open communication with management.





3. Interaction with Business Partners and Third Parties

3.1. Anti-Corruption, Anti-Fraud and Bribery

No employee shall offer, promise or grant any illegal gifts or benefits in the course of business dealings to public officials and other Pulcra Chemicals business partners.

No employee shall demand and accept gifts and benefits directly or indirectly from a third party for anything of a significant value or on a frequent basis. It is not permitted to provide or receive gifts or entertainment with the intent to inappropriately influence or induce business.

This does not include accepting/granting customary occasional gifts of immaterial value or invitations to meals/events of a reasonable scope (here immaterial value will be defined by country Managing Directors) if they are otherwise lawful.

Pulcra Chemicals is committed to prevent fraud in all its forms. Fraudulent conduct will not be tolerated, and all employees are expected to act with honesty, comply with applicable laws, and report any suspected misconduct.

3.2. Fair Trading and Competition

Compliance with Antitrust or Competition Laws and regulations is a significant part of the general commitment to legal compliance.

No employee shall participate in arrangements or agreements with any competitor with regard to prices, terms and conditions of sales and service, production programs, distribution, market territories. Exchanging or discussing about prices, terms or conditions of sale or service,

production capacity or any other competitive information with a competitor is not permitted. Employees must immediately disengage from and report any inappropriate discussions with competitors.

Compliance with all relevant antitrust, competition, and anti-corruption laws is mandatory at Pulcra Chemicals. Any violations, including mere attempts or initiation of anti-competitive agreements, will not be tolerated.

All relevant employees will receive regular training on competition law topics. Our internal whistleblower channels are available for reporting potential violations. Managers are particularly responsible for implementing and monitoring compliance with competition law requirements in their areas.

3.3. International Trade

All employees involved in importing and exporting goods and services must be familiar with and comply with all of the relevant trade sanctions, Export control and Import laws and regulations applicable in the country in which business is conducted.

In addition, all employees must strictly comply with the legal rules on combating money laundering. Suspicious conduct by customers, consultants or business partners must be reported. All of the applicable rules with respect to recording and accounting for cash and other transactions and contracts must be complied with.





4. Responsibility

4.1. Avoiding Conflicts of Interest

All Pulcra employees have to make their business decisions in the best interest of Pulcra, not on the basis of their own personal interests.

If a conflict of interest arises, the employee must promptly disclose any personal interest, including those of family members or close personal friends, to their supervisor. The supervisor must report the conflict of interest to the Fashion CEO and CFO. Potential conflicts must be disclosed in writing and properly documented.

4.2. Handling of Company Assets and Company Property

All employees are obliged to properly use and protect company assets and property. All employees have to use the funds of the Pulcra Chemicals Group in a prudent, reasonable and responsible way. Unnecessary expenses always have to be avoided.

4.3. Confidentiality

Confidentiality must be observed with regard to all forms of company information which have not been made known to the public and use them only for business purposes. Such matters include, for example, information on the organization, companies' business, manufacturing, research and development processes, trade secrets, technical information, business strategies, company projects and internal reports.

4.4. Data Protection and Information Security

Pulcra Chemicals ensures the protection of personal data in accordance with the European General Data Protection Regulation (GDPR) and applicable national and international data protection laws. Personal data is processed solely for clearly defined and legitimate purposes, and in line with statutory requirements.

We have implemented technical and organizational measures to secure confidential information and ensure information security. The obligation to maintain confidentiality continues to apply after termination of employment.

All employees are required to immediately complain about any suspected data protection breach using the internal reporting channel.





5. Safety, Health, Environment, Quality (SHEQ)

While supplying products and services of high quality, protection of the environment and the safety and health of Pulcra employees are the primary goals of Pulcra. Pulcra has to and will comply with all applicable laws, regulations and relevant industry standards of practice concerning the protection of the environment and the protection of the safety and health of its employees and third parties affected by its business activities or products.

All employees shall conduct their duties and responsibilities in a manner which is compatible with achieving these goals and carrying out this policy.



6. Reporting of Compliance Violations

Pulcra Chemicals provides internal reporting channels that enable all employees as well as external parties to report violations of legal provisions or internal guidelines – including anonymous ones. Every report is handled confidentially.

Whistleblowers are protected by our Whistleblower Procedure against any form of retaliation.

Received notifications will be assessed in accordance with recognised procedures and, upon request, the whistleblower will receive feedback within the statutory deadlines. Detailed information on the reporting process can be found in our separate Whistleblower Procedure, which is accessible to all employees.

The Whistleblower Procedure applies across the Pulcra Chemicals Group. Terminology and role designations (e.g., 'Group CEO', 'Compliance') are used consistently. Responsibilities, representation and availability are regulated in a binding manner; reports are processed confidentially, independently and in a timely manner.

Unethical behaviour, violations of Pulcra Chemicals code of conduct or law can damage reputation, harm the company or our stakeholders, and may even subject individuals or the company to fines and civil and/or criminal liability.

You can report your concerns also via Pulcra Chemicals compliance email address: **Compliance@pulcrachem.com**

The privacy of the persons involved will be protected except to the extent reasonably necessary to conduct a proper investigation or as required by law.



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