Code of Conduct

Purpose and Objective

At ACT, we act with integrity, responsibility and reliability. This Code of Conduct provides a binding framework for our conduct within the company and in our dealings with business partners.

Responsibility for Preparation and Review

CFO
Deputy: Head of Quality Management

Scope

This Code of Conduct applies to all employees of Atlantic Chemicals Trading GmbH, regardless of department or position. It is supplemented by internal policies and, where applicable, country-specific regulations.

Contents of the Code of Conduct

1. We act lawfully and responsibly

We conduct our business in accordance with applicable laws, regulations and our corporate values.

- We comply with all applicable laws, regulatory requirements and internal policies.
- We make decisions based on reliable information and clearly defined responsibilities.
- We act responsibly and with a long-term perspective, in the best interests of our independent, owner-managed company.
- Our managers have a special responsibility to lead by example and actively support compliance with this Code of Conduct.

2. We treat one another fairly and respectfully

We are committed to a working environment characterised by respect, safety and mutual appreciation.

- We foster a culture of trust, appreciation and open dialogue.
- Discrimination, harassment, intimidation and violence have no place in our company.
- We respect human rights and do not tolerate any form of child labour, modern slavery and human trafficking.
- We promote equal treatment and diversity and assess employees and applicants based on competence, suitability and performance - regardless of sex, ethnic or national origin, skin colour, religion, age, disability or sexual orientation.

3. We ensure fair working conditions and protect health

We share responsibility for fair working conditions and for physical and mental health.

- We provide appropriate remuneration and ensure that wages meet or exceed applicable statutory minimum wage requirements.
- We provide safe and healthy working conditions and continuously improve them.
- We support work-life balance and seek a fair balance between the company's interests and our employees' individual circumstances.

- Our managers promote individual responsibility and professional development, while ensuring short decision-making paths and a positive working atmosphere.

4. We are committed to quality, safety and reliable supply chains

Our products and services must always be safe and reliable.

- Product quality and safety are among our highest priorities.
- We comply with internal and external quality standards and all relevant statutory and regulatory requirements.
- We work with suitable, qualified and, wherever possible, certified supply-chain partners.
- We take suggestions for improving processes, procedures, devices and equipment seriously and review them carefully.

5. We maintain reliable relationships with customers and suppliers

We see ourselves as a collaborative, long-term business partner.

- We rely on cooperation characterised by trust, reliability and openness.
- We provide professional, transparent and service-oriented advice.
- We respond flexibly to customer and market requirements while remaining dependable.

6. We protect fair competition and avoid conflicts of interest

We are committed to fair competition and honest business practices.

- We consistently comply with antitrust and competition law.
- Price fixing, market sharing and other unfair business practices are prohibited.
- We have a duty to identify and disclose potential or actual conflicts of interest and appropriately manage them transparently.

7. We do not tolerate corruption and uphold integrity in business relationships

Integrity is the foundation of our business relationships.

- We do not tolerate bribery, corruption or any other form of improper influence.
- Gifts, invitations, donations and other benefits may be offered or accepted only within legally permissible and internally approved limits.
- We comply with requirements for the prevention of money laundering and with trade sanctions, embargoes, and applicable import and export controls.

8. We protect data, information and company assets

We handle information and assets with care.

- We protect confidential information, personal data and intellectual property.
- Information is accessed, processed and shared only by authorised persons and for authorised purposes.
- We treat company assets and the property of our business partners carefully and responsibly.

- We comply with data protection requirements and use IT systems and social media responsibly and securely.

9. We act sustainably

Sustainable and responsible conduct is an integral part of our corporate culture.

- We comply with applicable environmental regulations and use natural resources responsibly.
- We promote responsible engagement with environmental and sustainability issues within our company and in cooperation with our business partners.
- We communicate transparently about our sustainability activities and continuously review them for opportunities to improve.

10. We speak up about misconduct and investigate reports

Openly addressing concerns and violations is the foundation of a strong compliance culture.

- We report suspected or actual violations of laws, regulatory requirements, this Code of Conduct or internal policies to our supervisors, the Managing Directors or through the designated reporting channels, including our whistleblowing system, which enables confidential and, where desired, anonymous reporting and communication.
- Reports of potential violations are reviewed carefully, confidentially and fairly.
- Employees who report suspected or actual violations in good faith will not face retaliation or other disadvantages as a result.

Sanctions

Consequences are not an end in themselves but reflect our shared commitment to fairness and integrity. By following the rules, we protect not only our company, but also ourselves and the trust of our business partners. Violations of this Code of Conduct may therefore result in consequences under applicable employment law.

Regular Review

We are constantly learning, and this is an important part of our continued development. We therefore review and improve this Code of Conduct regularly, at least once a year, to ensure that it continues to reflect our values and current requirements.

Change History

Every change tells part of our story. It shows how we continue to develop, adapt and grow as a company and a community - step by step and with foresight:

Current version
G1-Code of Conduct-R1-20260901

Approval by the Managing Directors

By approving this Code of Conduct, the Managing Directors endorse its content and confirm their commitment to the principles and responsibilities set out herein:

Preparation and regular review	**Approval**
Matthias Lohmann (CFO)	Matin Ghaffari (COO)
Date: Signature:	Date: Signature:

Entry into Force

This Code of Conduct enters into force upon approval by Management and its publication within the company. It remains valid until further notice.