

## Code of Conduct for Mitsubishi Polyester Film GmbH

The Mitsubishi Polyester Film GmbH is a Group Company of Mitsubishi Chemical Europe GmbH and part of the Mitsubishi Chemical Group, Japan.

Therefore, the Mitsubishi Polyester Film GmbH values the Mitsubishi Chemical Group Charter of Corporate Behavior and Policy on Respecting Human Rights, Employment and Labor as follows:

### **Charter of Corporate Behavior**

We shall, as shown below, always act with high sense of ethics and socially recognized decency in every aspect of our corporate activities by innovative solutions, under a purpose that “we will lead the realization of KAITEKI where people, society and the planet can continue to exist in a comfortable way.

### **Awareness and Responsibility**

We shall contribute to the realization of KAITEKI through our business with a keen sense of corporate social responsibility, based on the fundamental understanding that the foundation of our corporate activities is society’s trust and confidence in us.

### **Accountability and Transparency**

We shall, recognizing the importance of accountability in corporate activities, preserve transparency in such activities, disclose information appropriately, and always maintain a stance of openness, both internally and externally.

### **Legal Compliance and Fairness, Equitability and Integrity**

We shall comply with laws and international standards and shall always hold ourselves to the highest ethical conduct. In addition, we shall always adopt an attitude of fairness, equitability, and integrity towards customers, business partners, shareholders, government agencies, local communities and other stakeholders. This attitude shall also apply to our dealings with each other.

### **Valuing Stakeholders**

We shall respect and communicate closely with all stakeholders including customers, suppliers, shareholders, business partners, government agencies, local communities, and employees, and consider the outcomes of such communication in our corporate activities.

### **Respecting Human Rights**

We shall respect the dignity and rights of all people and shall not discriminate against people unfairly based on race, sex, religion or other protected status. We shall also expect our suppliers and other contractors to refrain from any infringement of human dignity and rights or discriminatory practices.

## **Employment and Labor**

We shall not engage in any form of forced, compulsory, or child labour, and shall require our suppliers and other contractors to adhere to the same standards. Mitsubishi Chemical Group managers at all levels shall respect human diversity and create working environments where employees can exercise their abilities to the utmost in safe and healthy settings, to make optimal use of human resources. Managers shall build sound relations with employees through close dialogue and shall respect employees' rights, including freedom of association and the right to collective bargaining.

## **Environment and Safety**

We shall strive to reduce environmental impact and protect the environment and ecosystems in our operations, in addition to supplying environmentally friendly products and services. Recognizing that the health and safety of our employees and communities in which we do business form the foundation for the very existence of our company and that we have a corporate social responsibility to assure the health and safety of others, we shall continue to ensure safe business activities.

## **Fair Business Practices**

We shall conduct business fairly and sincerely, adhering to ethical principles and refraining from unfair trade practices and any form of bribery or corruption, to contribute to sound social and economic development through fair competition in the market. We shall refuse to work with any group, organization or individual engaged in unlawful activities, and under no circumstances shall we have any relations with anti-social influences.

## **Customer Satisfaction**

We shall constantly strive to satisfy our customers by keeping the promises made in contracts with them, doing our utmost to ensure the safety and quality of the products and services we supply, and engaging in dialogue and R&D.

## **Information Management**

We shall, during our corporate activities, maintain appropriate records and make reports as required by law and regulation. We shall manage information carefully to prevent leakage of confidential data relating to customers, business partners, or our own business.

## **Science and Technology**

We shall advance R&D by bringing together outstanding researchers from Japan and overseas and contribute to the realization of KA ITEKI through innovation. We shall recognize the importance of our own and others' intellectual property rights and respect such rights.

## **Community Involvement**

We shall contribute broadly to society through our businesses. In addition, we shall respond to the desires and expectations of local communities by enhancing our understanding of their cultures and customs and acting as a good corporate citizen. Shared Standards

## **Shared Standards**

Mitsubishi Chemical Group managers shall recognize their responsibility to embody the spirit of this charter and shall ensure that employees are fully aware of its content. We shall expect our suppliers and other business partners to share all the standards set out in this charter, including but not limited to standards relating to human rights, employment, and labour.

## **MCG Group Global Policy on Respecting Human Rights, Employment and Labor**

### **I. Preamble**

This policy provides specific guiding principle for MCG Group companies concerning “Respecting Human Rights” and “Employment and Labor” as provided in the MCG Group Charter of Corporate Behavior.

### **II. Introduction**

We are committed to respecting human rights understood as, at a minimum, those set out in the Universal Declaration of Human Rights and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work. We support the United Nations “Guiding Principles on Business and Human Rights” and the spirit and meaning of the United Nations Global Compact, and we shall fulfil our social responsibilities as a business entity through the promotion of respect for human rights in the workplace and creation of adequate working environments, thus contributing to the realization of KAITEKI. We expect all our business partners to understand and act in line with the principles in this policy.

### **III. Respecting Human Rights**

#### **Respect for the Dignity and Rights of Individuals**

We respect the dignity and rights of all individuals. We shall not discriminate against individuals based on race, color, gender, age, nationality or national origin, ethnic or social origin, caste, belonging to an indigenous people, family status, disability, health conditions such as HIV/AIDS status, marital status, pregnancy, language, sexual orientation, gender identity, , property, religion, economic grounds, trade union affiliation, political or other opinion or any other grounds whatsoever.

We shall not tolerate any words or actions which could make a person feel degraded, nor engage in any behavior that would deny the integrity of an individual as a human being or impair the dignity of an individual, such as harassment in the workplace.

#### **Awareness of Human Rights and Education**

We shall endeavour efforts to provide human rights education in each organization so that every employee may gain a better understanding of human rights, and the various issues related to human rights. In addition, we work to integrate human rights in our relevant corporate procedures so that this policy is embedded throughout our business activities. We shall further

provide the necessary education and training to our officers and members to provide them with the knowledge and capability to effectively implement this policy.

### **Privacy Protection**

We shall protect the privacy of individuals. In handling personal information, we shall implement procedures to prevent any information loss or leakage and in compliance with related laws and regulations.

### **Avoidance of Complicity**

We understand our business may have human rights impacts both inside and outside Mitsubishi Chemical Holdings Group companies throughout our business activities, including from research and development, procurement of raw materials, manufacturing, sales of products and services, distribution, and disposal.

We expect all stakeholders relevant to our business to respect human rights and avoid human-rights infringements or unjustifiable discrimination. We shall endeavour to avoid complicity in human rights violations, even indirectly.

Should any questionable situation come to light, we shall strive to remediate it quickly and accurately, aiming for resolution of the issue, based on our fundamental philosophy of respect for human rights.

### **Preventing Occurrence of Human Rights Infringement**

We shall endeavour to prevent human rights infringement from occurring in connection with our business activities, based on the concept of “Human Rights Due Diligence,” which is a process for recognizing, preventing, and coping with adverse human rights impacts.

### **Engagement with Stakeholders**

We recognize the importance of understanding negative impacts on human rights from the perspectives of stakeholders, in particular, affected stakeholders. We are committed to engaging with relevant stakeholders in each region where we do business when we consider our action to address potential and actual adverse human rights impacts linked to our business.

### **Response to Human Rights Risk Situations**

Based on the basic philosophy of respect for human rights, we shall endeavour with particular care to prevent human rights infringement from occurring, even when we are faced with certain circumstances and environments that involve a high risk of such occurrences, including conflicts, natural disasters, and a culture of corruption.

### **Response to Unexpected Problems**

We shall establish a mechanism to address unexpected human rights infringement as a matter of precaution so that relevant stakeholders can discuss and raise concerns. We shall endeavour to resolve any such problem promptly by using this mechanism in a fair, equitable and transparent manner.

## **IV. Employment and Labor**

### **Compliance**

We shall establish and comply with company rules and regulations in accordance with applicable national and/or local employment and labour laws.

If national and/or local law requirements contradict internationally recognized human rights standards, we seek ways to honour the principles of international human rights without violating national and/or local laws.

### **Prohibition of Forced Labor and Child Labor**

We shall not engage in forced labour or employ any child under the legal working age as prescribed in national and/or local laws and regulations. We shall require our business partners to adhere to the same policy.

### **Favourable Relationship between Employers and Employees**

We respect freedom of association and the right to collective bargaining as well as other civil and political rights.

We shall develop a favourable relationship between employers and employees through dialogue and shall create a workplace culture and environment that places a high value on communication and teamwork.

### **Utilization of Human Resources and Efforts to Ensure Diversity in the Workplace**

We shall create an organization where a diverse workforce is able to work in a lively and vivacious manner.

We shall endeavour to ensure equal opportunities in recruitment, job assignment, promotion, employability, and occupational development, and shall endeavour to develop and utilize human resources from a mid or long-term perspective.

We shall aim at creating an environment where each employee is aware of his/her role, enhances necessary capabilities and respects diverse ways of working. We shall also strive for a workplace where employees are able to fully utilize their capabilities and cooperate with each other to increase productivity, thereby allowing them to pursue and realize diverse ways of life at home as well as in their communities.

### **Working Hours**

We shall comply with applicable national and/or local laws concerning working hours. We shall adequately manage our employees' working hours, holidays, and leaves so that our employees can work more efficiently in the limited time available for work and value both the work and personal lives.

### **Wages**

We shall comply with applicable national and/or local laws concerning wages. We are committed to providing employees with wages that meet or exceed the legal minimum standards based on market levels in the countries and regions where we operate and aim to exceed the living wage for all.

**Ensuring Safety**

We shall endeavour to prevent workplace hazards by prioritizing safety over anything else.

We shall be able to ensure a safe occupational environment by exercising safety management in accordance with applicable national and/or local laws, and through the voluntary and proactive efforts of each employee.

**Promoting Health**

We shall work for the maintenance and promotion of the mental and physical health of our employees.

We believe that a key to business growth is employees who work lively and vivaciously. As such, maintenance and promotion of each individual employee's physical and mental well-being are essential. We shall strive to achieve and maintain a healthy occupational environment and enable all employees to take the lead in managing their own health and devote their time to working lively and vivaciously.

**V. Human Rights of Customers and Community****Product Safety and Quality**

We conduct thorough quality control to ensure product safety and continuously improve quality.

**Community Impact**

We understand that our business activities may impact the human rights of local communities, such as land rights, access to water, health of individuals in the community, and the rights of Indigenous peoples. In addition to understanding local cultures and customs, we are committed to respecting human rights and acting as a good corporate citizen to meet the expectations of the local communities.

**VI. Communication and Disclosure****Business Partners**

We shall share our position on human rights with all business partners and are committed to working with suppliers and other relevant stakeholders to promote respect for human rights throughout our business activities.

**Reporting and Communication**

We shall monitor the status of policy implementation, including the status of human rights due diligence, and regularly disclose the progress of our efforts related to our human rights commitments.



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