

## Code of Conduct

The Mitsubishi Polyester Film GmbH ("MFE") is one of the leading manufacturers of polyester film. As a "Solution Company" we develop new products and values together with our customers. We use synergies to increase profitability in all business areas.

We adhere to the following ethical standards which govern all aspects of our business activities and thus foster the trust of society.

This Code of Conduct applies to all employees and temporary workers and sets the minimum standard. All employees are responsible for ensuring that their behavior conforms to the principles set down in this Code of Conduct, which is mandatory for MFE.

### 1. Compliance with Laws

The MFE observes national and international laws, social rules and standards, following the rules and conventions of the International Labor Organization and of the United Nations. This Code of Conduct is not to be circumvented by labor agreements.

### 2. Child labor / youth employment

The MFE does not tolerate child labor and the exploitation of children or youths. Children under 15 years are not employed at the MFE as long as they are still subject to compulsory school attendance.

National laws to protect children and youthful workers, especially the Modern Slavery Act 2015 as an Act of the Parliament of the United Kingdom, are respected. Youths, but also all other employees are not exposed to any hazardous, unsafe or unhealthy work or situations. We request the same from our suppliers and audit them accordingly from time to time.

### 3. Non-discrimination

Unequal treatment in hiring, during and after employment is prohibited. Specifically, all discrimination based on race, ethnic origin, gender, religion or creed, disability, age or sexual identity is not to be tolerated.

### 4. Right to Organize and Collective Bargaining

The right of all employees to form groups or organizations of their own choice for the purpose of encouraging and protecting the interests of employees, to join or leave them or to work for them, is guaranteed by law and will be respected. The performance of work duties may not be affected by this.

### 5. Forced labor

All forms of forced or slave labor or slavery-like practices are not tolerated by MFE. No employee is compelled to work by force or intimidation. Persons are only employed if they have voluntarily agreed to employment.

### 6. Working hours

The working hours are subject to the applicable laws and valid collective agreements. The working week is regulated in collective labor agreement and complies with the legal regulations. Overtime will be treated in accordance with the collective agreements.

## 7. Disciplinary measures

MFE respects the dignity and human rights of all employees. Disciplinary actions may take place only in accordance with laws and agreed company policies.

## 8. Compensation

MFE guarantees that the wages paid to employees are at least equivalent to the minimum wage prescribed by law or as common in the industrial sector. The wages and salaries at MFE are based on the collective agreements in the chemical industry together with additional agreements.

## 9. Health & Safety

The health, safety and physical integrity of our employees is our highest goal. MFE provides a safe and healthy working environment.

It takes necessary measures to prevent accidents and health problems that might arise in connection with the work activity. Risk assessments are carried out regularly and safe work practices are developed continuously. We train our employees and provide regular updates on current health, safety and security measures.

## 10. Saving Energy and Environment

The company management has overall responsibility for environmental protection and resource conservation. The protection of nature and the environment is a major part of the business practice of MFE. To conserve resources, there is a constant effort to conserve energy, raw materials and equipment. We minimize waste and residual materials, emissions and wastewater.

## 11. Bribery and corruption

We will refrain from any prohibited political donations, illegal incentives and bribery to politicians and public officials, and strive at all times for a healthy and transparent relationship with political and governing organizations.

## 12. Privacy Policy & Data Protection

We protect the privacy of our customers and employees, in accordance with national and international laws.

## 13. Certifications

DIN EN 9001:2015 Quality  
DIN EN 14001:2015 Environmental  
ISO 50001:2011 Energy

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Frank Cramer, Chief Compliance Officer