

A photograph of four diverse business professionals (two men, two women) smiling and shaking hands. A woman with short grey hair and a grey blazer is in the foreground, reaching out to shake hands with the viewer. The background is a light grey.

CODE OF ETHICAL CONDUCT FOR SUPPLIERS

AT PCC EXOL

December 2025



Table of contents

01/ Introduction	4
02/ Continuous improvement	8
03/ Pillars of ethical conduct for suppliers	9
03/01 Honest and transparent business	10
03/02 Health, safety and the environment	12
03/03 Human rights	14
03/04 Responsible management	17



“ Ethics sets standards that build trust and quality of cooperation.

01/ Introduction

PCC EXOL SA is a leading manufacturer of surfactants (surface-active agents) in Central and Eastern Europe. An exceptionally broad product portfolio and a wide range of applications enable the Company to operate on many international markets. Such a large scale of operations entails significant responsibility towards the environment and society. PCC EXOL SA therefore attaches particular importance to sustainable development and responsible business. It implements a business strategy that is consistent with the interests of the environment and is based on the responsible use of resources throughout the value chain.

The activities of PCC EXOL SA are subject to legal provisions resulting from relevant European Union directives, national legal regulations, international, supranational, national and regional regulations. All these regulations constitute the framework for the Company's business activities. They define the manner in which it operates in various markets and influence the terms of its cooperation with stakeholders, including suppliers of raw materials, materials and services.

PCC EXOL SA makes every effort to conduct its business with respect for individual rights and environmental protection regulations. In 2014, the Company joined the UN Global Compact, an organisation promoting sustainable development. The principles of the UN Global Compact, as a globally recognised and universal set of standards, form the basis for the organisation's relations with its business partners.

PCC EXOL SA strives to cooperate with suppliers who maintain equally high ethical standards. This Code of Ethical Conduct therefore provides the foundation on which relationships based on trust, integrity, respect for human rights, compliance with the law and conducting business in accordance with the principle of sustainable development are built.

The Code of Conduct for Suppliers of PCC EXOL SA aims to promote and implement ethical values in the Company's value chain. It helps to implement international standards and guidelines, including:

- UN 2030 Agenda for Sustainable Development
- Universal Declaration of Human Rights
- ILO Declaration on Fundamental Principles and Rights at Work
- UN Guiding Principles on Business and Human Rights
- OECD Guidelines for Multinational Enterprises
- Responsible Care Programme
- Diversity Charter
- RSPO – Roundtable on Sustainable Palm Oil

PCC EXOL is committed to conscious compliance with social, environmental and ethical standards. The mission of the Company's Management Board in this regard is to promote these standards not only among employees. PCC EXOL SA expects its stakeholders to respect the values set out in this Code. Respect for the principles set out therein is an important criterion for the selection and qualification of Suppliers.



A WORD FROM THE MANAGEMENT BOARD

A word from the Management Board

Dear Sirs,

Operating in the chemical sector, PCC EXOL is aware of the responsibility that rests on our organisation. Our activities affect the natural environment, our employees and local communities. As the Management Board, we fully accept this responsibility and are committed to systematically monitoring this impact, minimising its negative effects and strengthening its positive effects.

Sustainable development is now an integral part of responsible business conduct. This means not only complying with applicable regulations, but also consciously managing everything that happens throughout the value chain – from sourcing raw materials, through production processes, to the use of our products.

For this reason, we expect our Suppliers to share these principles and actively implement them. We count on identifying and limiting the negative impacts of our activities, respecting human rights and labour standards, caring for local communities and the environment, and building transparent and honest business relationships.

This Supplier Code of Ethical Conduct sets out the minimum standards that we collectively recognise as fundamental to responsible operation in the chemical industry. Compliance with this Code is an integral part of our strategy for sustainable development and responsible impact on the environment.

Dariusz Ciesielski

President of the Management Board of
PCC Exol SA

Adam Jarosz

Vice-President of the Management Board of
PCC Exol SA



02 CONTINUOUS IMPROVEMENT

The Foundation of Shared Responsibility

PCC EXOL SA understands that achieving the standards set out in this Code is not a one-off activity and encourages Suppliers to continue their efforts to improve the quality of ethical values enforcement throughout the supply chain.

Therefore, we are making this Code of Conduct available to our Suppliers in order to effectively build mutual understanding of a practical approach to sustainable development at all levels of mutual cooperation.

03 PILLARS OF ETHICAL CONDUCT FOR SUPPLIERS

Pillars of ethical conduct for Suppliers

1. Honesty and transparency in business
2. Safety, health and environmental protection
3. Human rights
4. Responsible management



03/01

HONEST AND TRANSPARENT BUSINESS

PCC EXOL SA requires its Suppliers to conduct their business in an ethical, honest and transparent manner. The Company's requirements in the area of compliance with business ethics are as follows:

- **Compliance with regulations** – PCC EXOL SA suppliers comply with applicable national and international laws and regulations.
- **Honesty in business** – PCC EXOL suppliers do not practise or tolerate corruption, extortion or embezzlement. PCC Group suppliers do not practise or tolerate corruption, extortion or embezzlement. Suppliers conduct their business in accordance with applicable laws and the highest ethical standards in all business relationships.
- **Fair competition** – PCC EXOL SA suppliers conduct their business in accordance with the principles of fair competition and all applicable antitrust regulations.
- **Confidentiality, discretion, data protection**

Suppliers of PCC EXOL SA:

- Protect confidential information obtained in connection with the cooperation and use it only to the extent necessary to achieve the objectives.
- Ensure adequate protection of the privacy and intellectual property of their employees and contractors.
- Comply with applicable laws on the protection of personal data of all stakeholders with whom they cooperate.

- **Reporting incidents**

PCC EXOL SA suppliers enable their employees to report concerns or potentially illegal acts in the workplace, either openly or anonymously. All such reports must be treated as confidential. Suppliers review such reports and take corrective action if necessary.

The PCC Exol Group also makes a channel for reporting violations available to external entities, including suppliers and their employees. Reports concerning violations of human rights, environmental or ethical standards in the PCC Group's supply chain can be sent to the following e-mail address: etyka@pcc.eu.



03/02

HEALTH, SAFETY AND ENVIRONMENT

PCC Group suppliers are obliged to ensure safe working conditions and to identify and limit negative impacts. This pillar covers the following areas:

- **Health, safety and environmental regulations** – PCC EXOL SA suppliers operate in compliance with all applicable regulations concerning employee health protection, occupational health and safety, and the natural environment. Suppliers operate under all necessary and current permits, licences, registrations and other normative acts enabling them to conduct their business in accordance with applicable legal regulations. Suppliers meet the operational and reporting requirements applicable to them.
- **Occupational health and safety** – PCC Group suppliers are obliged to ensure safe and hygienic working conditions and to protect the health and lives of employees. Suppliers shall ensure the safe handling of hazardous substances and materials and the proper labelling and communication of hazards in accordance with applicable regulations (including REACH and CLP). Suppliers are expected to implement and maintain procedures for managing the safety of production processes and product safety.
- **Process safety** – PCC EXOL SA suppliers use safety programmes and systems to manage all production processes and maintain their compliance with applicable safety standards.
- **Emergency procedures** – PCC EXOL SA suppliers identify hazards in the workplace. Suppliers' employees are trained to ensure their adequate protection. Suppliers analyse potential risks and implement preventive measures. They minimise the effects of hazards by implementing emergency plans and rapid response procedures in emergency situations.
- **Environmental protection** – PCC EXOL SA expects its suppliers to comply with all applicable environmental regulations, including the proper management of air emissions, wastewater discharges and waste. Suppliers implement systems to prevent accidental spills and uncontrolled emissions into the environment, as well as procedures to minimise their impact should they occur.
- **Climate protection, natural resources** – strive to reduce the negative impact of their activities on the climate and the natural environment. Suppliers use natural resources in a rational and economical manner and take measures to increase energy efficiency and reduce greenhouse gas emissions.



03/03 HUMAN RIGHTS

PCC EXOL SA recognises the principles of respect for human rights set out in the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises. Therefore, we expect our Suppliers to respect the human rights of all persons affected by their activities and to treat them with dignity and respect. This area includes, among others, the following issues:

- **Prohibition of child labour** – PCC Group suppliers do not employ children and do not benefit from child labour in their supply chain. The minimum age for employment must comply with international ILO conventions and national legislation (whichever is more stringent).
- **Prohibition of forced labour and human trafficking** – PCC Group suppliers prohibit all forms of forced labour, slave labour and human trafficking. This includes, in particular:
 - work performed under coercion, threat or deception,
 - enforcing labour through 'debt bondage',
 - withholding employees' identity documents,
 - enforcing financial deposits as a condition of employment,
 - restricting the freedom to terminate employment.
- Suppliers shall ensure that all employees are employed voluntarily and have the right to freely terminate their employment in accordance with applicable regulations.
- **No discrimination** – No employee shall be discriminated against, harmed or excluded from the community on the basis of race, colour, nationality, ethnic origin, religion, gender, age, physical characteristics or appearance, political beliefs, sexual orientation, disability, hereditary and other diseases, parenthood, social status, trade union membership and other factors. PCC EXOL suppliers ensure that their employees are not persecuted or discriminated against in any way.
- **Fair treatment** – In the working environment of PCC EXOL SA suppliers, there is no place for tolerating physical, psychological or sexual violence, insulting employees, attempts to intimidate them or any other manifestations of inhumane treatment of employees.
- **Working hours and remuneration** – PCC EXOL suppliers shall ensure that their employees' working hours do not exceed the maximum level specified by the applicable national law applicable to the place of business of the Supplier. The remuneration paid to the Supplier's employees shall comply with the applicable national regulations on remuneration and shall ensure an adequate standard of living.
- **Freedom of association** – In accordance with local law, PCC EXOL suppliers respect the right of employees to freely associate and participate in collective bargaining on terms and conditions of employment.

- **Whistleblowing mechanism** – PCC Group suppliers shall provide access to an effective mechanism for reporting violations of human rights and ethical principles, available to employees and other persons affected by the supplier's activities (including temporary employees, subcontractors and local communities). Reports must be treated confidentially, investigated in a timely manner, and whistleblowers protected from retaliation.
- **Due diligence in the supply chain** – PCC Group suppliers take measures to identify, prevent and mitigate the risk of human rights violations in their value chain. Suppliers strive to ensure that their sub-suppliers and business partners, as well as their customers, comply with the standards set out in this Code.
- **Respect for local communities** – PCC Group suppliers respect the rights and interests of local communities that may be affected by their activities. Suppliers identify the potential negative impact of their activities on local communities and take measures to minimise it, including through dialogue and consultation with community representatives.



PCC EXOL SA expects active implementation and maintenance of processes conducive to the improvement of Suppliers in the following areas:

- Risk management
- Compliance with legal requirements
- Implementation of business ethics principles throughout the supply chain
- Maintenance of complete and transparent documentation
- Conducting training and improving employee qualifications.

PCC EXOL expects its Suppliers to:

Implementation and monitoring – Suppliers shall ensure that the requirements of this Code are known to all relevant employees and are implemented throughout the supplier's organisation and supply chain.

Transparency and documentation – Suppliers shall maintain adequate documentation confirming compliance with the requirements of the Code and make it available to the PCC Group upon request as part of verification and audit processes.

Training - Suppliers provide regular training for employees on legal requirements, ethical standards, human rights, occupational safety, and environmental protection.

Right to audit – The PCC Group reserves the right to verify the supplier's compliance with the requirements of this Code through audits, self-assessment questionnaires or other forms of verification. Suppliers undertake to cooperate in the audit processes.

Further information:

The UN 2030 Agenda for Sustainable Development

<https://sdgs.un.org/2030agenda>

Universal Declaration of Human Rights

<https://www.un.org/en/about-us/universal-declaration-of-human-rights>

ILO Declaration on Fundamental Principles and Rights at Work

https://www.mop.pl/html/miedzynarodowe_standardy/podstawowe_prawa.html

UN Guiding Principles on Business and Human Rights

https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf

OECD Guidelines for Multinational Enterprises

<https://www.oecd.org/investment/mne/>

United Nations Global Compact

<https://www.unglobalcompact.org>

Responsible Care® Programme

<https://www.rc.com.pl>

Diversity Charter

<https://www.kartaroznorodnosci.pl>

RSPO – Roundtable on Sustainable Palm Oil*

<https://www.rspo.org>

PCC Rokita Group Human Rights Policy

https://en.pcc.rokita.pl/files/2025/01/Human-Rights-Policy_PCC-Rokita_EN_01.2025.pdf

PCC EXOL SA – Safety Rules

<https://pcc-exol.eu/en/about-us/safety/>

www.pcc-exol.eu/bazy/exol.nsf/id/EN_Safety_Rules

The global RSPO organisation

(Round Table on Sustainable Palm Oil)

www.rspo.org/



PCC EXOL SA

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Management Board Secretariat

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I confirm that I have read and understood the Code of Ethics for Suppliers of PCC EXOL SA.

First and last name

Position

Date

Signature

Company stamp (optional)
