

# Supplier Code of Ethics and Conduct

## INTRODUCTION

Suppliers and subcontractors play an active role in the value chain of Sigdo Koppers S.A., and its subsidiaries. As a result, we encourage them to know and adopt the conduct guidelines established in our Corporate Code of Ethics, the Crime Prevention Model and the UN Global Compact principles that govern our activities and stakeholder relations.

In this document, the Company summarizes the ethical principles and minimum rules of conduct that must guide the actions of suppliers, contractors, subcontractors and other third parties that interact with Sigdo Koppers S.A., and its subsidiaries. These guidelines do not replace or repeal other internal policies and/or procedures, but rather complement them, along with applicable laws.

Compliance with this code of conduct is an important component of supplier selection and evaluation. Another one of our objectives is for suppliers and subcontractors to share these guidelines and apply the standards in their supply chain.

For Sigdo Koppers S.A., and its subsidiaries, supplier selection and hiring must always be based on technical, professional and ethical criteria, as well as on the Company's needs. Bids must be chosen based on objective factors such as competency, timing, price and quality. Selection procedures will be transparent, defined prior to selection and demonstrable to the leadership of Sigdo Koppers S.A. and its subsidiaries. Group companies will not maintain relationships with suppliers that do not respect current laws and regulations, especially in labor, safety and environmental matters, or about which there is any reasonable doubt as to their integrity or ethical principles.

## 1. COMPLIANCE WITH LOCAL LAWS AND REGULATIONS

Suppliers must duly comply in good faith with all laws and regulations in effect in the country, state, region or province where its operations are located, especially in labor, safety and environmental matters.

## 2. CRIMINAL LIABILITY FOR COMPANIES

In order to prevent any Sigdo Koppers entity from being criminally liable (in conformity with the laws in effect currently or in the future) and to comply with the ethical standards and good business practices established in its policies and Law No. 20,393, Sigdo Koppers has implemented a Crime Prevention Model and designated a Crime Prevention Officer, who is responsible for ensuring compliance with those standards.

Consequently, suppliers of Sigdo Koppers S.A. or its subsidiaries may not engage in acts that may constitute any of the following crimes specified in Law No. 20,393, or any new crime that may be added in the future as grounds for criminal liability for legal entities.

- a) Terrorism financing: An act, by any means, involving soliciting, collecting or providing funds to be used to commit any terrorist offense or illegal association with the aim of committing terrorist offenses.
- b) Money laundering: An act involving hiding or concealing the illegal origin of certain assets, knowing that they come from crimes related to illegal drug trafficking, terrorism, arms trafficking, child prostitution, kidnapping, bribery and other crimes.
- c) Bribery of public officials: An act involving offering or consenting to give a public employee an economic benefit (money, goods or other benefit) for their own or third party gain, for them to execute or refrain from executing the duties of their position or carry out an act that violates their position.
- d) Handling stolen property: An act involving storing, transporting, buying, selling, transforming or marketing, in any form, unduly obtained or received, misappropriated, looted or stolen goods (including cattle theft).
- e) Incompatible negotiation: Crime in which directors or managers of a corporation become directly or indirectly interested in a negotiation, deal, contract, transaction or operation involving the company, thus violating the conditions established by law.
- f) Bribery between individuals: An act by which an employee or representative acts or offers an economic or other type of benefit for their own or third party gain, to fulfill or fail to fulfill an obligation particular to their position.
- g) Misappropriation: The crime of appropriating or embezzling, to the detriment of others, money, goods or any other tangible object that has been received in custody, commission or management or for any other reason that produces an obligation to hand it over or return it.
- h) Improper management: Conduct of those inflicting damage on the owner of an estate that they manage by virtue of the law or an act or contract, whether by abusively exercising their powers or executing or refraining from executing an act that is expressly contrary to the interests of the owner of the estate.
- i) Water pollution: An act committed by someone who, without authorization, in disobedience of their conditions or in violation of applicable regulations, dumps or orders someone to dump chemical, biological or physical pollutants that harm hydrobiological resources into the ocean, rivers, lakes or any other body of water.
- j) Processing, pooling, transforming, transporting, selling and storing banned marine products.
- k) Legal extractive fishing in areas for managing and exploiting marine resources without holding rights.
- l) Processing, producing or storing marine resources without a legally accredited origin that are banned or overexploited products.

### **3. PROCUREMENT PROCESSES AND CONFLICTS OF INTEREST**

Suppliers should be selected based on their merits and competency, with no favoritism whatsoever.

Employees of Sigdo Koppers S.A., or its subsidiaries must declare and avoid all conflicts of interest in which personal, friends' or relatives' priorities are placed before those of the company. If any exist, they must be disclosed in advance to their direct supervisor and mechanisms should be set in motion to guarantee independence in the supplier's actions.

### **4. GIFTS OR INVITATIONS**

Employees and suppliers may exchange gifts, meals, entertainment or other courtesies only if they are reasonable, occasional, low-cost and in accordance with local laws, customs and practices.

Under no circumstance may employees of Sigdo Koppers S.A., or its subsidiaries offer or accept courtesies that may affect, or seem to affect, decision making.

### **5. LABOR REGULATIONS**

- a) Under no circumstance may suppliers use or benefit from forced labor. In accordance with applicable labor law, they will only employ persons of legal age who work of their own free will.
- b) Suppliers must respect the human rights of their employees, agents, contractors and subcontractors and, therefore, no employee may fall victim to violations of their physical or psychological integrity or any other form of abusive treatment by the supplier.
- c) Work hours and compensation must comply with, at least, the laws and regulations on the matter in effect in the country where the supplier operates. This matter particularly includes compliance with laws and regulations on minimum wage, the length of the work day and maximum daily, weekly and monthly hours.
- d) Suppliers must acknowledge their employees' freedom to establish or join an organization of their choice (including unions), or not to do so, and respect that right.
- e) Suppliers must acknowledge their workers' right, with the exception of applicable legal restrictions in each country, to decide whether they wish to have their work conditions established through a collective bargaining process or individual negotiation in an employment contract, in conformity with the pertinent regulations in each country.
- f) Suppliers' hiring and employment practices may not discriminate on the basis of race, color, religion, sex, age, physical ability, nationality or sexual orientation.

## **6. HEALTH AND SAFETY**

Suppliers must offer their workers a safe work environment, free from risks that threaten their health and safety, and must provide, when necessary, appropriate clothing or protective equipment to prevent the risk of accidents or harmful impacts to health.

## **7. PRODUCT QUALITY AND SAFETY**

All products and services provided by suppliers must meet the quality and safety requirements and standards mandated by applicable laws in each country. To do business with Sigdo Koppers S.A., or any of its subsidiaries, they must also meet the Company's quality requirements.

## **8. CONFIDENTIALITY**

The supplier must respect the principles of confidentiality for information to which it has access as a result of its relationship and activities with any of the Sigdo Koppers Group companies.

## **9. WHISTLEBLOWER CHANNEL**

Sigdo Koppers S.A., and each of its subsidiaries have a whistleblower channel or ethics mailbox on its website where suppliers, subcontractors and third parties who interact with the company can file complaints of potential violations of this Code of Ethics and Conduct.

## **10. COMPLIANCE WITH SUPPLIER AND THIRD-PARTY CODE OF ETHICS AND CONDUCT**

Sigdo Koppers S.A., and its subsidiaries reserve the right to verify that the supplier complies with this Supplier Code of Ethics and Conduct. If they identify any action or condition out of line with this code, they may require the supplier to adopt the corrective measures necessary to ensure strict compliance. The Company reserves the right to terminate the respective contract with any supplier that does not comply with this code.

This code will be presumed to be known by suppliers, contractors, subcontractors and third parties that interact with the company or its subsidiaries, starting from the date of publication. Notwithstanding

the above, the Company will distribute it and/or make it available to each supplier when hired and will also reference this document in purchase orders.

## **11. VALIDITY**

This code will take effect once approved by the Chief Executive Officer of Sigdo Koppers and will be revised as needed.