



Code of Ethics

**Approved by the Board of Directors on
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Corporate Mission

Contribute broadly to society by providing high quality products and services to customers through innovation and the creation of materials, while keeping in harmony with the global environment

Corporate Target

To be a corporate group that continues to grow through solving social challenges and creating diverse value with the power of chemistry



1. Purpose

The Code of Ethics adopted by Acomon S.r.l. (hereinafter "Acomon" or "the Company"), a company belonging to the Mitsui Chemicals Group (hereinafter "Mitsui" or "the Group"), is a tool for the implementation of good behavioural practices in business activities in accordance with national and international legislation which expresses the rights and duties, commitments and responsibilities that anyone who works and collaborates in any capacity with the Company assumes.

The Code is aimed at defining the improvement of internal relations and the formation of an external, unified and clear image, the abolition of opportunistic behaviours and the motivation of the maximum number of participants towards positive goals.

In no case can the claim to act in pursuit of an interest or an advantage for the Company justify the adoption of behaviours in contrast with those set out in this document.

The content of this Code of Ethics is, in fact, relevant for the purposes of preventing the offenses envisaged and punished by Legislative Decree 231/2001 and constitutes an essential element of the preventive control system.

2. Mission

We are committed to being a point of reference in the field of chemical specialties, making the most of our technical skills and respecting environmental sustainability. We adopt and maintain adequate management systems aimed at identifying, preventing and reacting to possible risk situations, applying the legislation and good practices for the protection of health and safety within the business.

We aim to:

- Clearly convey our values to all our customers
- Provide all our staff with the tools they need to grow both personally and professionally
- Constantly improve our performance
- Ensure that Acomon's contribution to the overall well-being of our community is recognized.

All the Company's activities aim at reaching these goals. We strive at constantly improving our performance and meeting our customer's expectations by providing them proposals which take their specific needs into consideration, acting with integrity, proposing fair contractual terms and delivering clear and complete information.

3. Scope and availability

The provisions contained in this Code of Ethics apply to all employees, without exception, to all those who directly or indirectly establish relationships with the Company, permanently or even temporarily, to directors, collaborators, consultants and to anyone who works in the name and for account of the Company. Regarding third parties, the Company undertakes to ensure that customers, suppliers and all external contractors comply with the provisions contained in this



document. The Code of Ethics is available to all external collaborators (customers, suppliers, etc.) and to interested parties at the following link: <https://www.acomon.com/ethics>

4. Communication and functioning

The Code of Ethics and all its updates are communicated internally to all workers and other interested parties by e-mail with acknowledgment of receipt. All workers without e-mail will be able to consult the Code of Ethics on the company bulletin board. The Code of Ethics is not aimed at simply satisfying a legal requirement but at establishing an ethical and behavioural objective, overcoming a mere punitive approach and reaching at all levels of the Company, both internally and externally, widespread adherence to shared principles.

5. Monitoring of demand and reporting of violations or non-compliant behaviour

The monitoring of the application of the Code of Ethics is the responsibility of:

- each worker
- each function manager
- Control bodies.

In order to encourage the reporting of any potential misconduct, multiple reporting channels have been established. Any breach or non-compliant behaviour may be reported via:

- The dedicated whistleblowing platform, accessible at: <https://areariservata.mygovernance.it/#!/WB/Acomon>;
- The Supervisory Body's email address: whistleblowing.acomon@email.it;
- The Compliance Hotline of the parent company Mitsui Chemicals: <https://p2m003grcreporting.com/compliance/report-matter/reception?ep=TUNJX0hMMjl%3D&lang=en>.

Please note that the enhanced protections and confidentiality guarantees provided for under Italian Legislative Decree No. 24/2023 (implementing the EU Whistleblowing Directive) are ensured exclusively for reports submitted via the platform <https://areariservata.mygovernance.it/#!/WB/Acomon>, which guarantees IT and encryption methods suitable for protecting the identity of the whistleblower.

Breach of the Code of Ethics exposes the offender to disciplinary sanctions and may result in legal action being taken against them.

6. Corporate Social Responsibility

All workers undertake to comply with applicable laws and the principles of this Code of Ethics.

Workers must always act responsibly towards their community and their environment, maintaining the highest professional standards and observing the values of transparency, loyalty and honesty. Each worker must improve his knowledge of the most advanced professional techniques and put them into action. If the applicable laws and company procedures do not provide clear guidelines for behaviour, workers must behave professionally and according to the standards of diligence appropriate to the specific situation, maintaining correct behaviour in a spirit of good faith. In such circumstances, workers should in any case coordinate with their superior. Workers commit to

1. Behaving in an ethical way and comply with rules of law
2. being professional and fair in their business relations
3. observing human rights and workers' rights
4. behaving in a correct, polite and respectful way towards their colleagues in their working relationships
5. assessing in a fair and appropriate way the rights and interests of business partners, customers, authorities and public opinion
6. respecting the environment
7. being loyal towards the Company and the Group.

7. Contents of the Code of Ethics

The Code of Ethics must inspire all company policies and procedures adopted and define the position of the Company in the following areas:

- Compliance with laws
- Administrative responsibility of the Company (Italian Legislative Decree no. 231/2001)
- Relations with public officials, public and private service providers
- Controls over trade
- Commercial relations
- Fair trading
- Safety, health and environment
- IT security
- Use and protection of personal data, company assets and confidential information
- Personnel selection, recruitment and evaluation
- Discrimination in the performance of the employment relationship
- Conflict of interest.

8. Compliance with Laws

Each worker is required to be familiar with the laws governing his or her field of activity and management is required to provide behavioural instructions and adequate staff training.

The Company is committed to managing employment relationships fairly, ensuring the health and safety of every employee and compliance with sector-specific and general regulations.

The Company expects each worker to comply with the provisions governing their work, obtain the necessary authorizations and manage the production plant in strict compliance with the laws in force.

In the event that a judicial proceeding arises in relation to the alleged violation of sector legislation, the Company's management must be immediately informed and must always take full responsibility for its work, complying with the decisions of the Judicial Authority.

9. Administrative responsibility of the Company (Legislative decree No. 231/2001)

The adoption of the "Organization, management and control model" (the "231 Model") involves the implementation and compliance with rules of conduct and operating practices aimed at preventing the offenses identified by the aforementioned legislation and represent an essential element of the internal preventive control system.

The control and supervision activities are delegated respectively to the Internal Audit and to the Supervisory Body.

Any changes and additions to Model 231 are made with the support of the Internal Audit function and / or specialized external professionals.

10. Relations with public officials, public service providers and private individuals

Italian companies must comply with the rules contained in Model 231, if adopted, and the company policies in place also in the interaction with public officials, public service providers or in relations with private individuals. Reports must be based on total transparency, full compliance with applicable laws, clarity and certainty of the methods of communicating the operations carried out, so as to avoid interpretative distortions in the tracing and reconstruction of the procedures followed.

11. Commercial relations

The Company's commercial relations are guided by the principles of this Code of Ethics and require compliance by its commercial partners (customers, suppliers and other external collaborators).

Business partners are chosen on the basis of objective assessments, according to principles of fairness, economic efficiency, quality, innovation, continuity, ethics, in compliance with company policies and national and international sector regulations.

12. Fair trading

The Company undertakes to respect the principles of commercial fairness and observes national and international laws that oppose cartels or other anti-competitive structures.

Compliance with antitrust laws must be ensured in all types of business agreements and practices. In particular, the Company:

- does not deny, hide, manipulate or delay any information requested by the Antitrust Authorities
- prohibits discussions or other types of contacts with competitors regarding the determination, stabilization or discrimination of prices
- prohibits any agreements with competitors in relation to territories or markets in which competing products are sold for the purpose of assigning markets or customers
- prohibits discussing or having other types of contacts with suppliers or customers by illegally limiting trade or excluding one or more competitors from the market.

The rules aimed at prohibiting and / or limiting cartels, insofar as they are applicable to the entities belonging to the Group, form an essential part of this Code of Ethics.

13. Safety, health and environment

In all its business activities, the Company is committed to preserving the health of its workers, to guaranteeing and adopting best practices in the management of safety at work and to carrying out its business activities in full compliance with environmental regulations.

The principles regarding safety, health and the environment, which are an expression of our corporate ethics, are a priority and aim to offer a safe working environment, ensuring that their workers use processes, technologies and resources suitable for minimizing risks related to safety, health and the environment.

14. IT security

- The Company, being aware of the continuous technological changes, aims at adopting effective IT security policies by protecting systems and information from potential attacks and guaranteeing maximum service continuity. In the context of IT risks, the following activities are prohibited:
- alter IT documents, public or private, with probatory value
- improperly access computer or telematic systems of public or private entities

- unlawfully access computer or telematic systems of the Company or the Group in order to alter and/or delete data and/or information
- possess and unlawfully use codes, keywords or other means making it possible to access to computer or telematic systems of public or private competitors in order to acquire confidential information
- carry out activities of procurement and/or production and/or diffusion of equipment and/or software of the Group in order to damage a computer or telematic system, of public or private subjects, the information, data or programs contained therein, or to facilitate the total or partial interruption or alteration of its functioning
- carry out fraudulent activities of interception, obstruction or interruption of communications relating to a computer or telematic system of public or private subjects of the Company in order to acquire confidential information
- install equipment for the interception, impediment or interruption of communications from public or private subjects
- carry out activities of modification and/or deletion of data, information or programs of private or public subjects or in any case of public utility
- carry out activities that damage the information, data and computer or telematic programs of others
- destroy, damage, make unusable computer or telematic systems of public utility.

15. Use and protection of personal data, company assets and confidential information

In order to guarantee the protection of the personal data of workers, the Company undertakes to process such data in compliance with the applicable laws and, in particular, according to the principles of transparency, lawfulness, guarantee of quality and correctness of data.

In accordance with the principles of correct company management, the Company has the duty to protect and make use of the company assets with caution. All workers are required to safeguard, preserve and defend the assets and resources assigned to them as part of their work and to use them properly and for the benefit of social interests, preventing any improper use.

Confidential information and company secrets must be treated and protected in an appropriate manner, in accordance with company procedures.

If necessary, the information must be further protected through intellectual property laws.

Workers who have access to confidential information or Company secrets are prohibited from transmitting such information to third parties, including acquaintances and relatives, or using it for purposes other than legitimate company objectives. Workers must take all possible precautions to protect confidential company information and company secrets in order to prevent any improper use. Workers must keep confidential information acquired when working, even if not expressly covered by secrecy.

16. Personnel selection, recruitment and evaluation

Human resources are an indispensable element for the existence of the Company and a critical factor for successfully competing on the market. In the phases of selection, hiring and career advancement of the worker, the Company undertakes to carry out assessments exclusively on the basis of the correspondence between specific professional requirements with respect to the position or duties and on the basis of transparent and demonstrable considerations of merit, in line with defined company procedures and adopts selection methods that respect human dignity in order to prevent any form of exploitation of work or illegality.

17. Discrimination in the performance of the employment relationship

The Company undertakes to adopt non-discriminatory labour policies. Regardless of the hierarchical level, all workers are required to treat their colleagues with fairness, courtesy and respect.

The Company does not permit any discrimination, exclusion, restriction or preference based on race, skin colour, ethnic or social origin, genetic characteristics, language, religion or personal beliefs, political opinions, membership of a national minority, economic or social status, disability, age, gender or sexual orientation, physical aspect or similar reasons.

The Company does not make direct or indirect use of child labour and does not allow the exploitation of workers in any form or manner.

The Company does not recruit, use, hire or employ, directly or indirectly, labour for illicit purposes and does not perform any action that could represent intermediation of illicit manpower. Any kind of forced labour is forbidden.

Any freedom of association and the right to collective bargaining are free.

18. Conflict of interest

The Group's interests take precedence in all business dealings. No employee may derive any benefit, directly or indirectly, from the misuse of their position or from dealings with individuals or legal entities outside the Group.

Employees must do everything possible to avoid situations that could lead to a conflict between their position within the company and their personal interests.

Should a conflict of interest arise or be likely to arise, despite the best efforts of those concerned, it is essential that the person involved and their line managers communicate with one another frankly and openly.

Failure to declare or manage situations of conflict of interest constitutes a breach of the Code of Ethics and may result in the application of disciplinary sanctions, in accordance with the Company's regulations.



Every effort must be made to ensure that the conflict is identified and resolved in good faith and in the spirit of ethical values.

Under no circumstances may third parties be used to circumvent the aforementioned principles of conduct.