

A photograph of an industrial facility, likely a refinery or chemical plant, with a large building featuring the SISECAM logo. The image is overlaid with a blue grid pattern. The text "OUR Business" is prominently displayed in white, with "It's" in a smaller font above "OUR".

OUR It's Business

Code of Conduct



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Our success as a company is a direct result of our people and the values on which our company has been built.



OUR CODE OF CONDUCT

Overview

Sisecam is built on Leadership, Integrity, Respect, and Commitment, and we hold true to our strong corporate values. It's Our Business to take responsibility every day in our business practices: in the way we treat one another, how we work together, and how we take

personal responsibility for our actions in everything we do. Our Code of Conduct is your guide and a valuable resource to help you understand expectations and navigate situations that may be questionable or unclear.

Together, we share a commitment to our values and our business.



Our Values

Leadership

- *Setting direction and inspiring others to get there*
- *Empowering others to get the most from themselves*
- *Showing humility and vulnerability*

Integrity

- *Doing the right thing, even if it's not easy*
- *Saying what we mean*
- *Inspiring trust*
- *Being honest*

Respect

- *Treating others as we would want to be treated*
- *Being genuine and courteous*
- *Valuing each other's thoughts and contributions*
- *Listening to others openly*

Commitment

- *Keeping our promises*
- *Being passionate about our work*
- *Holding ourselves accountable*
- *Challenging ourselves past our comfort zones*



*Leadership, Integrity,
Respect, and
Commitment are not
just words to us, they
define who we are and
how we act every day.*

Responsibility

Employee Expectations

Sisecam is made up of individuals who come together each day to drive our business forward. We rely on each employee to do his or her part as an individual, as part of a team, and as an integral part of the business. We have high expectations that all of us will embody our core values and will make the right choice in every situation. Our Code of Conduct is your guide to performing daily activities in compliance with corporate policies, laws and requirements. We are all expected to uphold the letter and the spirit of the Code of Conduct, take personal responsibility and use

good judgment in every situation. We are a team and must act as one, so speak up if you see something that may be questionable. It is important to take action and address issues before they become detrimental to the business. Those who violate the laws and policies outlined in the Code will be subject to disciplinary action including but not limited to dismissal. We believe in our business, we believe in our employees and we believe that our unwavering commitment to our values will lead to remarkable results.

- *Read and understand the Code of Conduct and refer to it often*
- *Ask questions or seek guidance if you have questions or concerns*
- *Cooperate in any ongoing investigation of misconduct*
- *Report concerns of possible violations of the Code of Conduct*

Leading by Example

Personal responsibility and unwavering commitment breed leadership and contribute to the growth and success of our business. Leaders hold greater responsibility to lead by example and set the tone for a positive, ethical work environment. As a leader, it is your duty to understand the Code and be mindful of the laws and policies that apply to your team or department. Leaders should also ensure that your employees know and understand the Code and feel comfortable coming to you to share their concerns, report suspicious activity

or raise any questions without fear of retaliation. You must take each matter seriously and respond fairly and quickly.

Our leaders are the most important resources our employees have to help guide them and promote the high standards of business conduct we expect. Be a positive role model and encourage your employees to uphold our commitment to the values and principles that are core to our day-to-day business conduct.

Reporting Suspected Non-Compliance

Suspected violations of the Code can be reported to a supervisor or manager, Human Resources representative or the Legal Department. If you feel more comfortable, you can use the Ethics and Compliance Helpline.

The Ethics and Compliance Helpline is administered by a third-party service provider and monitored by our Legal Department. All calls are

completely confidential. All reports are reviewed and, where appropriate, actions are taken to address concerns raised in the report.

In addition, all reports regarding accounting, internal accounting controls or auditing matters will be reported to the Audit Committee of the Board of Directors of our public company.

Responsibility

When in Doubt, Talk it Out

Upholding our values and taking pride in our work leads to success. We depend on our managers and our employees to lead by example and create a culture where we all make the right choice to do the right thing. Making good choices sometimes means seeking help to clarify and determine the correct path when you are faced with a difficult situation in which you may be unsure about the right decision.

It's your Duty

We are all held accountable for our own actions. It is also our personal and professional responsibility to speak up and report concerns if we see something that may be a violation of the Code of Conduct. Reporting concerns or possible misconduct in 'good faith' requires complete and truthful information that you sincerely believe is a violation. Reports will be met with dignity and respect, and there will be no retaliation or disciplinary action taken for sharing a concern.

Confidentiality will be maintained to every extent possible. However, if you have taken part in the potential misconduct, reporting the infraction does not protect you from investigation or disciplinary action. Supervisors and managers do not have the authority to ask you to do something that is unethical or does not follow the Code of Conduct. Supervisors, managers and officers of the company are held to higher standards; therefore any supervisor who approves, condones or has knowledge of infractions and does not bring them to light is subject to disciplinary action as well. Sisecam offers multiple channels for you to report violations. Your concern will be handled in a professional, confidential and serious manner.

Seek Advice

Situations are not always crystal clear and sometimes there may be room for interpretation. You may question if something you are doing or something someone around you is doing is in compliance with the Code of Conduct. Don't hesitate to reach out to your manager, senior leaders, Human Resources or the Legal Department for guidance and clarification. We believe in an open dialogue around compliance, ethical or behavioral issues and we will help you make the right choice. We are committed to our core values and putting them into practice every day. We will give you the right information to help you make good decisions.

Waivers

Consideration of any waiver of the policies in the Code of Conduct will be made only if it is in the best interest of Sisecam and its unit holders and must be approved by the General Counsel. Waivers for directors and executive officers may be made only by those members of the Board of Directors not involved in the possible waiver and must be promptly disclosed as required by law or regulation.



Responsibility



Following the Law

Laws, policies and regulations are in place to minimize risk and promote safety for our company, employees, partners and customers. It's our business to operate a highly performing organization based on solid values while cultivating a positive, collaborative, healthy and safe work environment. We expect all employees to conduct business and exemplify the ethical principles as outlined in our Code of Conduct. We are all required to follow the laws, regulations and policies that govern our business.

Local Laws, Global Compliance

As a US-based company, we strictly follow the laws of the United States. We have no tolerance for breaking the law under any circumstance. While we carry out business with other countries and cultures, if there are conflicts, we must adhere to and follow the laws and regulations of the United States, except for variances that are permitted by applicable laws and are based on good ethical and business judgment. Contact the Legal Department if you have any questions.

High Standards, High Results

We set high standards for our products, our people and our performance so we can deliver on our promises and get extraordinary results. Some of our standards are above and beyond existing laws. When this is the case, the higher Sisecam standard of ethical conduct takes precedence. Lack of compliance with any law, regulation, company policy or standard can result in prompt and appropriate disciplinary action.

How to Take Responsibility

- *Demonstrate our values in all relationships*
- *Treat all employees with dignity and respect*
- *Follow safety rules and common safety practices*
- *Maintain high quality work*

Teamwork

Solving Problems

We are committed to working together and building a positive team environment. In business, we face problems and issues every day and we need to work together as a team to solve them. While you might not always agree, it is important to know that you have a safe environment to raise concerns. Addressing issues as they arise and finding quick, amicable and effective resolutions makes for a more positive work atmosphere and helps to build trust among your coworkers and teams.

All employees are expected to be professional, respectful and cooperative when discussing concerns or issues. Keep lines of communication open, treat others fairly and always feel free to ask for help from your manager or Human Resources Department if you feel you need guidance in any situation. Working together is essential to the success of our company.

Addressing issues as they arise and finding quick, amicable and effective resolutions helps to build trust.

Promoting Equal Opportunity

We are made up of a team of individuals with different skills, talents, experiences and perspectives. We are committed to equal opportunity employment and we value and respect an inclusive, diverse workforce. All employment-related decisions, at any level, must be made with dignity, respect and without regard for age, race, color, national origin, religion, gender, disability, veteran status or any other legally protected status. This includes, but is not limited to, recruiting, hiring, administering benefits, training, compensation, promotions and discipline.

Our people are the key to our success, and we strive to employ the best and the brightest to meet our organizational needs by assessing employees based on qualifications, capabilities, achievements and conduct. There is a zero tolerance policy for discrimination. The Sisecam environment is one of inclusion, open communication and mutual respect for one another, whether that be employees, customers, partners or other stakeholders. If you suspect or witness possible discrimination, report it immediately to your manager, Human Resources, the Legal Department or use the Ethics and Compliance Helpline.

Q: *I think my supervisor didn't promote me because of my age. What can I do?*

A: *If you believe that you or another employee are discriminated against for age or any other reason that is protected by law, you should discuss it immediately with the Human Resources Department. You also have the right to file a charge with the Federal Equal Employment Opportunity Commission or your state anti-discrimination agency.*

Q: *Sometimes my manager favors certain employees with overtime and good job assignments. I think I am being discriminated against. What should I do?*

A: *You should discuss this with your manager. Tell your manager that you feel you are not being treated fairly in terms of job assignments and overtime. Give him or her specific examples. If your manager is unresponsive or if you have any fear of retaliation, contact your Human Resources Department or the Ethics and Compliance Helpline.*

Teamwork



Attendance Expectations

We count on you. Each of us is expected to do our part and to be present during required work hours so we can carry out our daily responsibilities. As a team, we work together and we depend on one another to get our jobs done. Sisecam team members are expected to be in their work area at the designated time, ready to begin work. If you are unable to report to work, must arrive late or leave early for any reason, you are obligated to notify your supervisor at least one hour prior to your start time. Employees should communicate directly with their supervisor to explain reasons for absence or tardiness, receive approval and make any arrangements for rescheduling or replacement

resources so your team can plan accordingly. You must accurately code time absent, as this ensures consistency and proper recording for tracking and payroll purposes. Employees who do not report to work and fail to notify management may receive disciplinary action, which can include termination. If an employee does not report to work for three consecutive days without proper notification, it is considered job abandonment. Exceptions may be made in cases where you are physically unable to communicate. If your situation requires the use of Short Term Disability benefits, please work with the Human Resources Department to follow the appropriate guidelines.

Preventing Harassment

We do not tolerate harassment under any circumstance. Acting in a manner that is considered offensive or abusive in any way can create a hostile work environment and impact the performance and well-being of other employees. We have a strict non-harassment policy, accessible on our corporate intranet or through our Human Resources Department, which provides clear detail on what is considered harassment. Harassment can take many forms, none of which are acceptable. Avoid any situation that may make others feel uncomfortable or harassed in any way. And as always, when in doubt, talk it out.

Harassment includes:

- *Jokes, insults, threats, and other unwelcome actions about a person's race, color, gender, age, religion, national origin, ancestry, sexual orientation, citizenship, disability, veteran status, social or economic status or educational background*
- *Unwelcome sexual advances, requests for sexual favors, and other unwelcome verbal or physical conduct of a sexual nature, or the display of sexually suggestive objects or pictures*
- *Verbal or physical conduct including threats, bullying, or intimidation, which may upset coworkers, impact work performance or create a fearful and hostile work environment*

Intimate relationships are subject to the rules regarding conflicts of interest outlined in this Code of Conduct.

All employees should be familiar with the non-harassment policy and uphold the high standards of personal conduct.

Teamwork

Promoting a Nonviolent Workplace

The performance and success of our business is paramount; however, Sisecam does not compromise when it comes to providing a safe, secure and healthy work environment for our employees. Nothing is more important than the people who make up our company, and we rely on each of you to do your part to promote and follow health and safety practices based on Sisecam guidelines, laws and regulations.

Violence-Free Zone

Violence or inappropriate behavior, including harassment or threats, made by phone, email, written or verbal communication or the destruction of personal or company property are strictly prohibited and are grounds for immediate dismissal.

No weapons, explosives, firearms, knives or any object primarily used to inflict harm are permitted on your person if you are conducting Sisecam business. Any illegal or unauthorized items may be reported to the appropriate authorities or seized by the company if the law allows. To ensure a safe and positive workplace, we maintain the right, as given by law, to investigate and carry out searches of individual possessions while on company property if we believe there is good faith justification.

Responsibility to Act

We continually strive to improve our standards and maintain a respectful, dignified workforce. We should all aim to prevent any situation that may pose a potential risk to employees, customers, partners or other stakeholders. Timely reporting of unsafe work conditions, workplace injuries or violent and inappropriate behavior can help avoid unfortunate situations. Ask for help from your manager or Human Resources if you are a part of, or witness any, questionable, dangerous or violent behavior.

Maintaining a Drug-Free and Alcohol-Free Work Environment

We take pride in safe, healthy, drug-free and alcohol-free surroundings to assure all employees have a professional and wholesome work atmosphere that is conducive to high productivity. Our team members are expected to abide by the laws that govern the use of such substances as alcohol, illegal drugs and controlled substances. Use, possession, sale, purchase or distribution of illegal drugs is prohibited on company property.

Do not engage in Sisecam business if you are under the influence or impaired by any substance. If the legal use of prescription drugs impacts your ability to work safely in any way, you should consult your physician on the effects of your medications and communicate with your supervisor immediately. It is your responsibility to make sure you are fit for duty when you are at work. We strictly follow the Substance Abuse Policy, accessible on our corporate intranet or through the Human Resources Department, and expect all employees to be familiar and understand the policy fully.

Lawful and Responsible Use of Alcohol

In some cases, such as certain company events, drinking alcoholic beverages may be permitted. We expect our employees to make the right choices and use good judgement while participating in events, entertaining customers, or representing Sisecam in any situation where alcohol may be served. You are responsible for making sure your actions reflect our values. Keep in mind that safety comes first. If you see a co-worker who is under the influence and unable to drive safely, please take initiative to help him or her find a safe means of transportation.





Teamwork

How to Promote Teamwork

- *Address issues as they arise and find amicable and effective resolutions to build trust among your coworkers and teams*
- *Always be professional, respectful and cooperative when discussing concerns and issues*
- *Keep lines of communication open and treat others fairly*
- *Promote equal opportunity in every aspect of our business*
- *Show up, work together and do your part every day*
- *Avoid any situation that may make others feel harassed in any way*
- *Promote and follow health and safety best practices to foster a safe, wholesome work environment for all employees*

Upholding Our Values

We are only as good as our reputation, and it is important that we carry ourselves and communicate with dignity and in an honest, trustworthy and reliable manner that upholds our values: Leadership, Integrity, Respect and Commitment. All communication should be carried out in a professional manner based on truth and accuracy when representing our company, products and employees. Be mindful not to make false or misleading statements about our company, products, employees, competitors or any matters that could put our company, yourself or other coworkers at risk. It is our duty to hold ourselves and each other accountable for our personal and professional conduct.

Handling Public Disclosures

Communicating information to the public accurately is essential. Our employees and other stakeholders must always comply with public disclosure laws and regulations applicable. Only those authorized to speak on behalf of Sisecam may speak to media or the public regarding official company matters. Employees should not disclose any confidential information about our business, as this could be illegal, unless there is a legitimate business need and such disclosure has been authorized by management. Such disclosures could also be illegal. If you are contacted directly by the media you should immediately refer them to the Legal Department. If you are asked to participate in a sales or marketing related activity with a customer, partner or external consultant in which you will be required to provide a quote, testimonial, case study or to publicly speak on behalf of the company, you must discuss it with your manager and the appropriate corporate contacts to gain approval prior to agreeing to participate.

How To Represent Sisecam

Think Before You Share

- Any statements made about Sisecam in an unofficial capacity are your own personal beliefs, and your views do not reflect the official position of Sisecam*
- You are responsible for making this clear in all conversations, written communications, texts, emails and social media networking sites— These include but are not limited to: LinkedIn, Facebook, Twitter, YouTube, personal blogs, etc*
- Think before you post or share any business related information, including photos, in the public domain and make sure you are communicating responsibly and complying with our Social Media Policy*





*Safety is a value,
not just a priority.*

*It's how we do business;
it's who we are!*

How To Keep It Safe & Healthy

Complying with Health and Safety Procedures

We place high emphasis on the safety and health of our employees. Our rules, procedures and practices are designed to provide a secure and positive work environment, while meeting all applicable health and safety laws. Maintaining a safe and healthy work environment relies heavily on the choices and behavior of each individual. We must each be aware of the rules and procedures that apply to our workplace, diligently follow the rules and encourage others to do the same. While safety, production and quality are all important to us, safety is the most important. Creating and maintaining a safe and healthy work environment is critical and we must all understand the following expectations and responsibilities:

- You must immediately correct all unsafe or at-risk acts or conditions encountered during work or on Sisecam property, and/or report the situation immediately to your supervisor*
- You must immediately report any injury or illness, no matter how small, that you believe to be related to work and receive prompt medical attention*
- Unsafe or at risk acts or conditions must be captured in our reporting system and investigated to determine cause(s) and corrective actions implemented to prevent re-occurrence*
- Every employee is responsible for housekeeping duties — Good housekeeping is one of the most important factors in accident prevention*
- You must assist management in accident prevention activities*
- No employee is expected to undertake a job until he or she has received instruction on how to perform the job safely. If you feel uncomfortable or unable to safely undertake any task, please immediately inform your supervisor and discuss your concerns*
- If you are provided with a set of “safe practices” for your worksite, it is important that you observe these practices to protect your safety and health and that of your coworkers*

Company Assets

Leveraging Company Assets and Resources

We make every effort to provide a productive work environment that helps you carry out your organizational responsibilities. We take great care in making sure you are provided with all equipment, supplies, information and technology resources you need to do your job safely, effectively and efficiently. Company equipment and resources should be used in a way that positively reflects our values. Help contribute to a positive, productive work environment by using resources responsibly and limiting the use of these resources for personal reasons. The use of company resources to support secondary employment is not acceptable. We ask that employees take care of and maintain all company resources to prevent theft, loss, damage, waste and abuse.

Using Information Technology

We provide all employees access to information technology resources and the necessary tools to do your job. Please use these resources appropriately and responsibly for the protection of everyone in our company. Be mindful that when accessing hardware, software, email, voicemail and network information – it is the company’s property and should be used for conducting business on our behalf. Resources such as email and the internet may be accessed for limited personal use as long as it is used appropriately and does not interfere with your job responsibilities.

Inappropriate use of company technology includes:

- *Soliciting for commercial, charitable, religious and political causes*
- *Sending inappropriate, offensive or disruptive messages*
- *Engaging in illegal activities*
- *Accessing inappropriate websites such as pornography or hate sites*
- *Excessive use of company resources for personal matters*

Maintaining Intellectual Property

Our confidential research, strategies and intellectual property give us a competitive edge in the marketplace. Collectively, the ideas, ingenuity and creativity of our people make us the company we are today. In order to ensure our continued success, it is your obligation to protect and preserve these assets. Employees are expected to maintain the security and protection of these valuable resources and should be mindful of the following:

- *Intellectual property is any work product that you create for Sisecam. This may include inventions, discoveries, ideas, software programs, patents, trademarks, creative work and works of authorship*
- *The work products you create and develop as part of your job are company property and should not be used for personal gain. It is your responsibility to disclose any work products so that we can gain protective rights to those products*
- *Protect any information that is confidential, sensitive and proprietary and has not been made public. Information does not need to be marked "trade secret" or "confidential" to be treated as intellectual property*
- *Be mindful of discussing confidential company information in public places or sharing with friends or family members. Also, don't view or discuss confidential information in public places where others may see or overhear it*

Q: *How do I know if something is a company trade secret or confidential?*

A: *Everything you learn about the company and its business should be treated as a trade secret or confidential, unless it is obviously a matter of general public knowledge. Documents and other materials containing information do not need to be marked "trade secret" or "confidential" to be treated as such.*

Q: *If I leave the company, are there restrictions around talking about the company and my job after I leave?*

A: *Your responsibility does not change if you leave Sisecam. You may not talk about or share any information that is confidential, sensitive or proprietary and has not been made public.*

Q: *If a former employee contacts me and requests copies of some materials we worked on together while he or she was employed at Sisecam, can I provide them?*

A: *It is your responsibility to protect*

our confidential information and property. Under no circumstances should you provide copies of the requested materials as it may be Sisecam confidential information.



Respect For Company Assets

Protecting the Intellectual Property of Others

We believe in fair and equitable business practices within our company and with our business partners, suppliers, customers and any third-party organization that we conduct business with. As part of your job, you may be exposed to varying types of confidential information or intellectual property from these types of companies including terms of business agreements, business plans, forecasts, projections, personal information, etc. We must protect third-party confidential information as we do our own. The same ethical practice is also extended to our competitors. We will not knowingly infringe on the intellectual property rights of others by gathering confidential information through improper means. The use of customer feedback and public information is perfectly acceptable when gathering information about competitors. Employees are not permitted to disclose proprietary or confidential information from former employers.

Respecting Employee Privacy

We respect and value our team members and we should strive to safeguard each others' privacy in every way. Employees should keep personal information such as home addresses, social security numbers, compensation data and benefits information confidential and only share with those who are authorized to have this information. We comply with all privacy and data protection laws and regulations including but not limited to the Health Insurance Portability and Accountability Act (HIPAA). While you may have the right to access your own personal and medical records, you are not able to access or share other's personal or medical information unless authorized.

There may be cases where management or department heads may request specific information for authorized business use. For example, information regarding salary or compensation may be needed during a budgeting exercise. Employees should provide the applicable information on a need-to-know basis only to the authorized company representative. If you are unsure if a request is legitimate, reach out to the Human Resource Department for guidance.

Building Customer Relationships

Trust, integrity and respect are the foundation on which our customer relationships are built. We place a high value on the confidentiality and security of our customer data. Our customers entrust us with valuable information throughout the course of business. It is our obligation and responsibility to protect the customer and consumer information that is provided to us and ensure it is only used for business-related purposes. Under the privacy and data protection laws, customer and consumer information should be accessed by authorized personnel only. When accessing this information, team members should take all necessary steps to protect the confidentiality of this information. Never share customer information to any source outside of the company. If you have questions, contact the Legal Department.

Responsible Communication

How we communicate with others sets the tone for successful business relationships with customers, partners and colleagues. Each of us should demonstrate professional and open communication practices that embody our values. We all must be responsible for accurate and responsible communication inside and outside the workplace, regardless of the means of communication.

- *Communicate with others professionally and respectfully at all times, especially in any written and electronic communications such as email, instant messaging, online chats, blogs or posts on social media or networking sites*
- *Be objective in communication by avoiding aggressive or inflammatory language or derogatory and disparaging remarks*
- *Communicate truthfully and avoid exaggerations or misrepresentations of information. Do not speculate or make broad generalizations that could be taken out of context or have legal significance*

How to Avoid Conflicts of Interest

We value company loyalty and integrity. We should make decisions and choices that are in the best interests of our company. Our personal activities, investments and relationships should not conflict with the best interests of the company or deprive the company of fair business dealings. Avoid potential conflicts of interest. Factors that may be considered in evaluating a potential conflict of interest are, among others:

- *Whether it may interfere with your job performance, responsibilities or morale or that of other team members*
- *Any potential adverse or beneficial impact on our relationships with customers, suppliers or service providers*
- *Whether it would enhance or support a competitor's position*
- *The extent to which it would result in financial or other benefit to the team member*
- *The extent to which it would appear proper to an outside observer*
- *Employment by (including consulting for) or service on the board of a competitor, customer or supplier or other service provider*
- *Owning, directly or indirectly, a significant financial interest in any entity that does business, seeks to do business or competes with us*
- *Soliciting or accepting gifts, favors, loans or preferential treatment from any person or entity that does business or seeks to do business with us*
- *Soliciting contributions to any charity or for any political candidate from any person or entity that does business or seeks to do business with us*
- *Conducting our business transactions with your family member or a business in which you have a significant financial interest*
- *Exercising supervisory or other authority on behalf of Sisecam over a co-worker who is also a family member*
- *Having an intimate relationship with a co-worker who you directly or indirectly supervise or report to*

It is your responsibility to understand and avoid any conflict of interest that might arise. Always disclose possible relationships, activities or associations to a supervisor if you believe that they could be an actual or potential conflict of interest.

Business Opportunities

Together we support the goals and business objectives of Sisecam. Directors, officers and employees should always contribute to and enhance the legitimate interests of the company. While conducting company business, any opportunities that materialize should be treated as business opportunities for Sisecam.

Team members should not:

- *Take for themselves personal opportunities that are discovered in carrying out their duties and responsibilities to Sisecam*
- *Use company property or information, or their position as employees, officers or director, for personal gain*
- *Compete with Sisecam to the material detriment of the company*

Private Investments

No employees or members of your immediate family or household may make or hold a significant investment (5% or more) in any private entity that competes with, does business with or is seeking to do business with the company without the approval of the Legal Department. An interest is considered significant if it could impair or reasonably appear to impair, your ability to act solely in the best interests of the company.

Public Investments/Insider Trading

Employees may hold shares in publicly traded companies subject to the insider trading laws. Insider trading is the buying or selling of a security by someone who has access to material, non-public or inside information about the security. We should never use or share confidential information for stock trading purposes – buying, selling or tipping others who may invest – or for any other purpose except to conduct our business. We abide by the US securities laws and the guidelines set forth by the Securities and Exchange Commission (SEC) and expect all team members to exercise integrity and ethical practices when handling non-public information. If you have questions or are uncertain about the legality of an action in light of securities laws or otherwise, please consult our Insider Trading Policy on our corporate intranet or contact the Legal Department.



How to Avoid Conflicts of Interest

Conflicts of Interest

Fair Purchasing

We believe in fair and equitable business practices. We aim to build strong relationships based on trust, honesty and integrity in all of our business dealings. Our suppliers, contractors and consultants are part of our team and we rely on them to help us be successful and meet our customer needs. In order to build lasting and profitable relationships with our partners, we strive to create an environment where they are confident that they will be treated in a fair and ethical manner. We will always give our vendors a chance to compete fairly and equitably for our business. When purchasing on behalf of Sisecam, employees must base decisions only on business considerations and not personal favors, gifts or entertainment offers.

When to Say "No Thank You"

Employees should always use good judgment before giving or receiving gifts and/or entertainment offers. Never accept anything that may violate our business values or ethics in any other manner. Gifts should not be given or received if the intended purpose is to obligate the person that receives it. Accepting gifts of cash or cash equivalent, stock or other financial means is strictly prohibited. Seek advice if a situation arises that you feel may negatively impact Sisecam or put our reputation at risk. If you have questions, consult the company's Anti-Corruption Policy on the corporate intranet.

Addressing Gifts and Entertainment

We believe that building strong business relationships is key to our success as a company. Often gifts and entertainment are a common practice used to make personal connections, show appreciation and build goodwill with customers and vendors. We want the success of our company to be based on the quality of our company, products and people and not compromise our integrity and the merits of our business decisions. You may accept or give gifts, favors and entertainment if they meet all of the following criteria:

- *They are not against the law or the policy of the other parties' company*
- *They are consistent with customary business practices in the country or industry*
- *They are reasonably related to business relationships*
- *The cost is nominal and they are consistent with existing guidelines*
- *They cannot be viewed as a bribe, payoff or improper influence*
- *Public disclosure of the facts would not embarrass the company or the employee*

Seeking Outside Activities

Conflicts of interest could possibly arise when team members seek secondary employment outside of the company. Make sure that if you do pursue secondary employment or perform services outside of Sisecam that your work does not adversely affect your productivity or responsibilities at the company. You also may not use company resources or information to perform the duties of your secondary employment. We do not permit our employees to work for or provide services to companies serving as or seeking to become a competitor, customer or supplier without prior approval from your site manager. Team members may not hold outside employment while receiving Worker's Compensation or disability benefits.

OUR BUSINESS

How to Keep It Confidential

Managing Proprietary and Confidential Information

You may be privy to information that is both confidential and proprietary. You may also learn of information before it is released to the general public. We require that all employees keep our proprietary information confidential, which includes non-public information that might be of use to competitors or harmful to us or our customers if disclosed, such as business marketing, financial information, product architecture, engineering and manufacturing ideas, designs, databases, customer lists, pricing strategies, personnel data and personal information for our employees, customers, suppliers or partners.

You are expected to keep our information confidential until that information has been released to the public through an approved channel (press release, formal communication from senior management, etc.). You must also refrain from discussing any confidential or proprietary information with outsiders or other employees, unless there is a legitimate business need to do so.

All materials that contain confidential information, such as memos, notebooks, computer disks or drives and laptops should be securely stored at all times. It is also prohibited to post or discuss any information concerning our business or our customers on the internet or any other social media channels (this includes posting anything under a pseudonym). All e-mails, voicemails and other communications are presumed confidential and should not be forwarded or otherwise disseminated outside of the company, except where required for legitimate business purposes. If you have questions, consult the company's Social Media Policy on our corporate intranet.

How to Keep It Confidential

Handling Business Records

You may not destroy official company documents or records before the retention time expires. However, you must destroy documents and emails once they no longer have a useful business purpose. Please refer to the Document Management Policy on our corporate intranet or contact the Legal Department.

Reporting Accurately

You must ensure that all accounting, financial and safety records meet the highest standards of accuracy and completeness. It is also your responsibility to make open and full disclosure to, and cooperate fully with, outside accountants and regulatory agencies in connection with any audit or review of our financial statements or safety data. If you have reason to believe that any of our books and records are being maintained in a materially inaccurate or incomplete manner, you are required to report this immediately to your manager, the Chief Financial Officer or the Legal Department.

We rely on you to come forward if you feel that you are being pressured to prepare, alter, conceal or destroy documents in violation of company policy. Our Code of Conduct also requires you to report if you have any reason to believe that someone has made a misleading, incomplete or false statement to an accountant, auditor, attorney or government official in connection with any investigation, audit, examination or filing with any government agency or regulatory body. We do not hold employees accountable for reports made in good faith, even if they turn out to be unfounded.

We rely on you to come forward if you feel that you are being pressured to prepare, alter, conceal or destroy documents in violation of company policy.



Business Integrity

*We believe that
fair and open
competition benefits
both customers
and consumers.*

Antitrust Laws

We believe that fair and open competition benefits both customers and consumers. Many countries have competition or antitrust laws in place to enforce standards of corporate and individual behavior. We fully comply with all laws. Violations can result in severe penalties for both the company and the individual employee. The compliance guidelines include:

- *You may not discuss or enter into any formal or informal agreement with any competitor about prices or matters impacting price, production levels, inventory levels, bids, sales, products, customers or suppliers. A good general rule is that you should not meet with any competitors*
- *Some jurisdictions prohibit any agreements with customers or suppliers that establish the resale price of a product, limit a customer's right to sell products or condition the sale of products on an agreement to buy other Sisecam products. Decisions to end a business relationship or price a product below set levels may be restricted by local laws*
- *You may not disguise your identity to obtain competitor information and you must inform the Legal Department before attending any meeting with a competitor, as this may raise antitrust concerns*

Due to the specific nature of many competition and antitrust issues, you should contact the Legal Department with any questions. As part of our team, you must also review and comply with our Antitrust Policy, which can be found on the corporate intranet.

Business Integrity



Anti-Corruption Laws

We do not pay bribes, kickbacks or similar payments or gratuities to people or organizations in order to gain or keep business or to direct business to any person or company. This applies to payments made directly or through an intermediary. We also do not directly or indirectly offer or give any money, gift, favor, entertainment, loan, gratuity or other item of value to any government or political official.

As part of the Sisecam team, you must review and comply with Sisecam's Anti-Corruption Policy, which can be found on the corporate intranet.

If you have any questions about a gift or potential improper payment, you should immediately contact the Legal Department.

Export Compliance

We comply with all federal import and export laws and regulations, including trade embargos, when transporting goods and technical data to/from the United States. Many countries have similar laws and regulations. Employees involved in importing and exporting goods and data are responsible for knowing and following these laws in each country. Before shipping products across any borders, you must review the export and import laws of the countries involved and set up a compliance plan. You must also conduct a proper background check on the agent and customer involved. If you have any questions or need help, please consult with the Legal Department.

Anti-Boycott Laws

We will not directly or indirectly engage in any activity that could have the effect of promoting a boycott or restrictive trade practice fostered by a foreign country against customers or suppliers located in a country friendly to the United States or against a US person, firm or corporation. Since US law requires that a request to participate in such an activity be reported promptly to the US Government, the advice of the Legal Department should be sought immediately and prior to any action upon such a request.

Preventing Money Laundering

Money laundering is the process by which individuals or entities try to conceal unlawful funds or otherwise make these funds look legitimate. We do not condone, facilitate or support any money laundering. Two areas that deserve special awareness are unusual ways in which payments may be requested and customers who appear to lack integrity in their operations. Be on alert for:

- *Requests for cash payment, travelers checks or checks from an unknown third party*
- *Complex payment patterns*
- *Unusual transfers to or from countries not related to the transaction*
- *Customers who seem eager to avoid record keeping requirements*
- *Transactions involving locations previously associated with money laundering or tax evasion*

Business Integrity

Maintaining Government Relationships

We value our excellent relationships with local, state, federal and foreign governments. We are committed to being good corporate citizens and are proud of our record of service to the community. From time to time, employees may interact with local government officials. We are committed to complying with all local laws, regulations and codes and to working fairly and honestly with local officials and others in our communities.

As part of our team, your actions must meet high ethical and legal standards. Employees must be truthful and straightforward and may not direct or encourage another employee or anyone else to provide false or misleading information to any government agent or representative. Employees may not direct or encourage anyone to destroy records relevant to an investigation. If you receive any subpoena or request to attend a hearing or respond to a governmental inquiry, contact the Legal Department immediately.

Supporting our Community

We know that we are a vital part of the community. We participate in many humanitarian and charitable endeavors, ranging from cash contributions, to donations of company resources. When we elect to participate in a community project, site management communicates to employees in advance that the effort is a company-sponsored project. Please be sure to separate your personal community activities from your work. You should pursue community activities on your own time, with your own resources and as a private citizen, not as a representative of the company. These activities, however, must not be conducted on company time or involve the use of any company resources such as telephones, computers or supplies. Please do not claim to represent, or imply representation of, Sisecam to the public or in any public process or forum unless specifically requested to do so by management.

Political Activities and Contributions

You may support the political process through personal contributions or by volunteering your personal time to any candidates or organizations of your choice. These activities, however, must not be conducted on company time or involve the use of any company resources such as telephones, computers or supplies. You may not distribute any campaign literature at work. You may speak at a political rally held outside of business hours; however, you should make it clear to the event sponsors that you are not representing the company. Also, you should not wear a Sisecam logo or any item with the Sisecam name on it. You may not make or commit to political contributions on behalf of the company.

It's Our Business

Thank you for taking the time to read and understand our Code of Conduct. It's Our Business and we should take pride in it. We are all bound by the same corporate values and ethical principles outlined in this Code. Our commitment and dedication to one another, to conducting business with integrity and taking personal responsibility to uphold these values to the highest standards makes us one of the most remarkable companies in the market today.

Guided by honesty, fairness, and trustworthiness, we all set an example for one another and pave the way for incredible growth and success.

Important Contacts

Resources for Reporting Ethics Violations Contact:

Helpline: 800.508.1753

Webforum: <https://ethicshotline.sisecam.com>

Legal Department:

770-375-2300

Headquarters:

Five Concourse Parkway
Suite 2500

Atlanta, GA 30328-7108

Main Line: 770.375.2300

Customer Service: 800.865.1774

Web: www.SisecamUSA.com





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Atlanta, GA 30328-7108

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