



Geon[®]
PERFORMANCE SOLUTIONS

Code of Conduct



DECEMBER 2025

www.geon.com



Tracy Garrison
CHIEF EXECUTIVE OFFICER

Dear Associates,

Each one of us shapes the culture of GEON through our words and actions. Our reputation as a global leader in performance materials was built on integrity, excellence, and innovation. This reputation demands high standards from all of us — no matter where you are located or what position you hold.

As we continue to advance performance manufacturing trends, we must work together to create a culture where inclusivity is the norm, continuous learning is embraced, safety is an expectation, and honesty is celebrated. When we act with courage and integrity, we can be proud of ourselves and each other, and we will be more likely to make sound ethical choices.

When we practice the policies described in our Code of Conduct, we choose to hold ourselves and others to high ethical and professional standards. This is always a good thing, because it empowers us to be better and to earn the trust of each other, our customers, vendors, communities, and partners.

We are GEON Nation. Please join me in committing to the policies described on these pages.

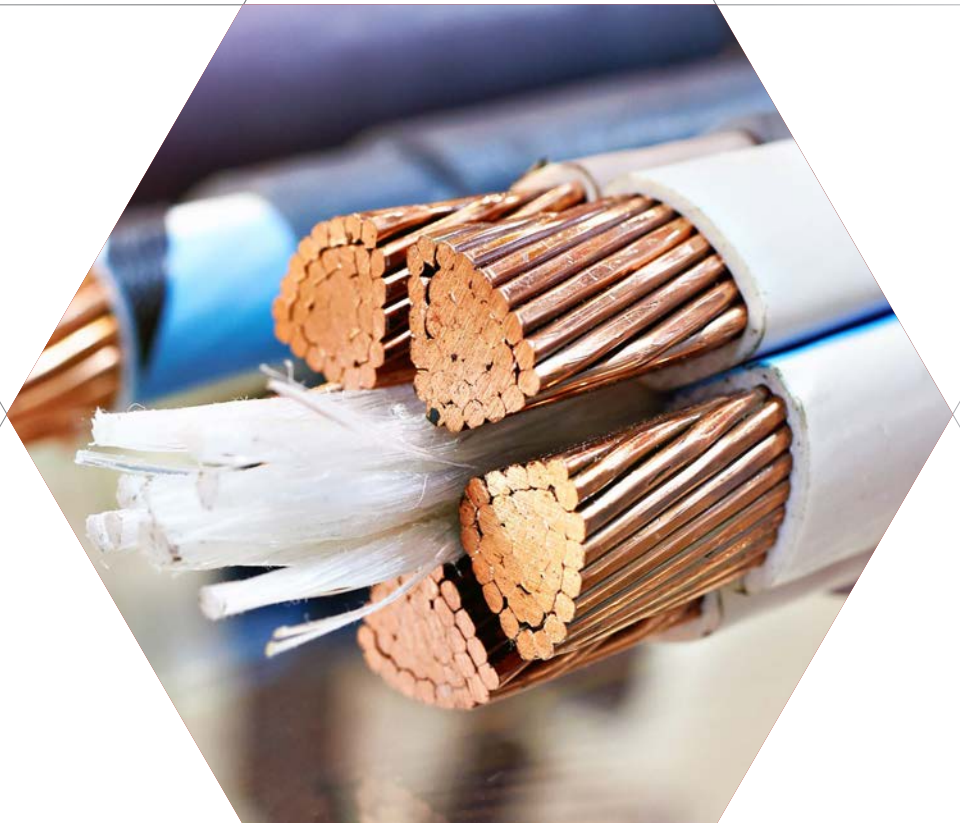
Sincerely,



Tracy Garrison
Chief Executive Officer

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| GEON Code of Conduct

The GEON Performance Solutions (“GEON”) Code of Conduct is one of the ways we put GEON’s values into practice. It provides a framework for how employees (“associates”) should conduct themselves. This framework helps GEON hire, develop, and retain great associates, develop creative customer solutions, and collaborate and innovate across our value chain. Respect for the environment, ethical business practices, the law, our assets and information, fair employment practices, and human rights are foundational to our success.



Who Should Follow These Policies

The GEON Code of Conduct must be followed by anyone who works for or represents GEON. This includes directors, officers, and associates. GEON associates working with third parties such as consultants, agencies, suppliers, sales representatives, distributors, and independent contractors must require these parties to comply with relevant aspects of GEON's compliance policies.

What If There Is a Code-Related Question or Concern?

If associates have a question or concern, or need to report a violation of the Code or any other GEON policy, contact a manager, the Human Resources Department, or the General Counsel.

The GEON Code of Conduct provides an introductory summary to GEON policies — not the full policies themselves. Go to GEON's intranet (GENIE) for additional detailed policy and resources. In addition, GEON uses a third-party hotline/reporting system, EthicsPoint, which enables associates to anonymously report fraud, abuse, or other forms of misconduct. EthicsPoint can be accessed 24 hours a day by phone (833-331-1353), the internet (www.geon.ethicspoint.com), or a mobile device (geon.mobile.ethicspoint.com).

No Retaliation

We respect those who have the courage and integrity to raise concerns about misconduct or potential misconduct. GEON prohibits retaliation against any associate who reports or participates in an investigation of a possible violation of our Code, policies, or the law. Visit GEON's intranet (GENIE) or call our EthicsPoint hotline to learn more about our policies, ask a question, or report a potential violation.

We are GEON Nation

GEON associates are committed to...

- 1 Keeping associates safe and protecting the environment.
- 2 Doing business in an open and honest way.
- 3 Obeying the law.
- 4 Protecting our assets and information.
- 5 Using fair employment practices.
- 6 Respecting human rights.

Environment, Health, and Safety

Exceptional Environment, Health, and Safety (EHS) performance is a core value. We strive to ensure the safety and health of associates, customers, communities, and the environment in which we operate. As a condition of employment, we expect and require everyone to comply with all EHS laws and GEON policies. It is an expectation that each associate speak up about all situations that may compromise safety and compliance with these laws and rules. All associates are empowered to stop work if they feel safety is compromised.

GEON strives to be an industry leader in EHS by setting aggressive goals to measure performance. To achieve these goals, it is our responsibility to make EHS a priority on and off the job, setting an example for others.

Commitment, attitude, and behavior are the most important factors in preventing injuries, illnesses, or environmental consequences, and our practices reinforce these imperatives. Our commitment to excellence in EHS is absolute.

**We are committed to
keeping our associates
safe and protecting the
environment.**



| Workplace Violence

We are committed to protecting the security of our people, facilities, and equipment. We follow security procedures and report all possible security threats; are committed to working in a secure and safe manner; and are prepared to respond to emergencies safely and effectively.

GEON has zero tolerance for threatened and/or actual workplace violence. Workplace violence includes any behavior that creates a fear of injury or distress, including threatening or intimidating behavior and verbal abuse. Weapons, including firearms, are banned on GEON's premises (including parking lots) or while on company business, unless otherwise specifically permitted by law.

Associates are expected to report any threatening or potentially violent situations, including any concerns for personal safety, to a director of human resources or security immediately. In emergencies, follow local reporting procedures or contact the authorities. All reports of actual or threatened workplace violence will be taken seriously.

| Substance Abuse

It is up to all of us to take steps to ensure we work in an environment free from the effects of alcohol, illegal drugs, and other controlled substances. GEON strictly prohibits the unlawful possession, manufacture, distribution, dispensation, sale, or use of controlled substances, illegal drugs, or drug paraphernalia on company premises (including parking lots) or while on company business.

GEON prohibits associates from performing their jobs under the influence of alcohol, illicit drugs, and other controlled substances. Associates must report to work in a condition to perform duties safely and productively. Performing the job under the influence of alcohol or drugs — including the improper use of prescription drugs — can have a detrimental effect on associate health and safety and community safety, and can put company assets at risk.

Associates are encouraged to voluntarily seek rehabilitation for substance abuse problems. For associates who voluntarily choose to seek rehabilitation, GEON provides appropriate assessment, counseling, and referral services.



| Financial Accuracy and Accounting Integrity

Financial accuracy and fiscal integrity successfully establish credibility in the marketplace and are core aspects of corporate professionalism. Each GEON associate — not just those in finance — has a role in making sure that money is appropriately spent and our financial records are accurate.

GEON upholds a system of internal controls to reinforce compliance with legal, accounting, tax, and other regulatory requirements. This ensures we accurately reflect transactions or events, as well as prevent or detect inappropriate transactions.

Associates are to be honest, thorough, and accurate in accounting, communications, and decision-making. Associates who believe financial results are inaccurate, incomplete, or inconsistent should voice their concerns.

- **GEON teams will maintain books and records** in accordance with generally accepted accounting principles, standards, and regulations.
- **GEON will prepare timely, accurate, and complete financial information** for use in reports to management, investors, and other stakeholders.
- **GEON teams will comply with all company policies and processes** that support an effective internal controls environment.
- **GEON teams will never falsify, omit, misstate, alter, or conceal any information**, or otherwise misrepresent the facts on a company record or encourage others to do so. All transactions, no matter the value, must be properly authorized, executed, and recorded in good faith.

We are committed to doing business in an open and honest way.



| Conflicts of Interest

When an associate is in a situation that could result in a personal benefit to himself or herself, a friend, or family member at the expense of GEON or its stakeholders, the associate may be faced with a conflict of interest. All associates should avoid conflicts of interest or any activity that creates the potential perception of a conflict of interest. The appearance of a conflict can be just as damaging to GEON's reputation as an actual conflict.

Below are areas where conflicts of interest often arise:

- **Using GEON resources, intellectual property, or facilities for personal gain**
- **Personal discounts or other benefits from suppliers or customers** (especially if they are not available to the public or GEON peers)
- **Business opportunities where an associate or family member may financially benefit from doing business with GEON** or where the associate's or family's financial interests could affect GEON's business with another company
- **Accepting another position outside of GEON that negatively impacts job performance** or interferes with responsibilities at GEON. This includes outside employment, advisory roles, board seats, and starting a business
- **Hiring, promoting, or directly supervising a family member or close friend**
- **Stock ownership among customers or suppliers where GEON has a relationship**

Questions to ask yourself in determining if a conflict of interest is present:

- **Do my outside interests influence** or appear to influence my decision making?
- **Do I stand to personally benefit**, or appear to benefit, from my involvement in this situation?
- **Do my outside interests influence** or appear to influence my decision making?
- **Does a friend or relative of mine stand to benefit**, or appear to benefit, from my involvement in this situation?
- **If the situation becomes public knowledge**, would I or GEON be embarrassed?
- **Could my participation in this activity interfere**, or appear to interfere, with my ability to do my job?

Records Retention

It is important that records in the associate's control are maintained, retained, and destroyed in compliance with all legal, company, and regulatory recordkeeping requirements. Associates should familiarize themselves with GEON's record retention policies and retention schedule and remember that they apply to records and information in any format, including electronic and paper copies.

This includes the following types of records:



Business Gifts

Our relationships with third-party partners must be based entirely on sound business decisions and fair dealing. Business gifts and entertainment can build goodwill, but they can also make it harder to be objective about the person providing them.

Associates may accept an occasional business appropriate gift not of material value from someone doing business with GEON or soliciting business from GEON. However, associates should exercise caution that doing so does not create an appearance of any improprieties. Under no circumstances is it permissible for associates to accept or provide any gift or entertainment that is illegal or to participate in any entertainment that is unsavory, sexually oriented, or otherwise violates our core values of integrity and trust. Other than common business courtesies, associates must not give anything of value to influence someone in their business relationship with GEON.

On occasion, associates may be offered or wish to offer a gift that is more than a small value. In such a situation, associates must receive prior approval from their manager. Managers with questions should contact GEON's General Counsel.

Guidelines on accepting or giving gifts, entertainment, hospitality, travel, or other items of value:

- **Must be modest in value**
- **Cannot be cash or cash equivalents** (including gift cards)

- **Should not influence business decisions**
- **Do not give to government officials** a gift of any value without prior written approval from GEON's General Counsel
- **Refuse excessive gifts.** If an associate cannot tactfully refuse a gift without risking damage to the business relationship, he or she may accept the gift and then promptly turn it over to GEON's General Counsel for disposition. Promotional gifts are permitted, but obtain approval from the manager before giving any gift, entertainment, hospitality, travel, or other items of value

| Business Travel Expenses

Associates are permitted to incur sensible charges on behalf of GEON for reasonable and necessary expenses for authorized company business. Associates are expected to incur such expenses consistent with the business need and to observe the highest ethical standards.

Associates should work to incur minimal business expenses with effective planning and disciplined decision-making using corporate travel service and by choosing the best cost options.

Associates are responsible for completing expense reports accurately and in a timely way.

While entertaining customers or vendors or during social events, associates may consume alcoholic beverages, in moderation and never to intoxication, provided that the safety of the public and the participants is assured.

Rules surrounding traveling while on business:

- Maintain an appearance and conduct that upholds GEON's reputation and values
- Observe all local laws and regulations
- Report and document all ordinary and appropriate direct out-of-pocket business expenses in a timely manner

| Vendor Relationships

Associates are expected to deal with suppliers and others who provide goods and services to us fairly and on the value that they provide to GEON, including price, quality, and service.

GEON's focus in its supplier relationships encompasses:

- Responsible sourcing
- Business compliance, integrity and ethical behavior
- Environmental, safety, and health priorities
- Human rights

Anti-Bribery and Foreign Corrupt Practices Act Compliance

We are committed to maintaining the highest ethical and legal standards and values in our relationships around the world. This includes our relationships with governments, government officials, and other businesses. We do not participate in or tolerate bribery or corruption in any form. Governments in regions in which GEON operates have many complex laws, rules, and regulations that apply to interactions with government officials, including employees of government-owned or government-controlled companies and entities. These laws impose severe penalties for bribery and corruption, including large fines and imprisonment. Even a simple gift given to a government official can create concern under these laws.

In the U.S., the Foreign Corrupt Practices Act (FCPA) prohibits giving anything of value, directly or indirectly, to officials of foreign governments or foreign political candidates to obtain or retain business. The FCPA applies to all U.S. organizations, public or private, regardless of where they operate, and any entity, including a foreign person or firm.

GEON strictly prohibits the making of illegal payments to government officials. To avoid even the appearance of improper conduct, pre-approval from GEON's General Counsel is required for gifts or entertainment above a certain monetary threshold in accordance with GEON's gifts and entertainment policy.

We are committed to obeying the law.



| Political Contributions

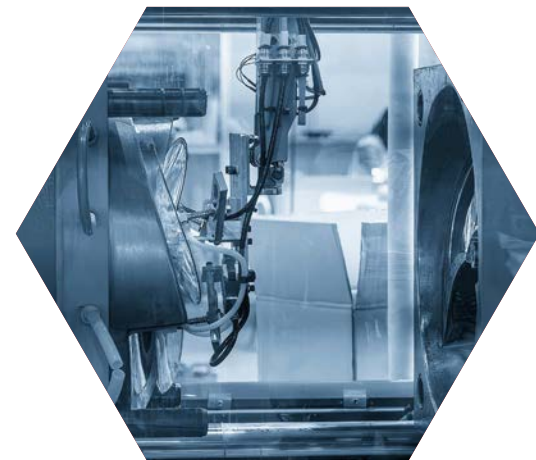
We do not make any political contribution of any kind in the name of GEON or utilize GEON funds, assets, services, or facilities for such purposes. Furthermore, associates cannot require, nor should he or she request, a supplier or vendor of GEON to make a political contribution of any kind as a condition of doing business with us. Associates are free to make a personal political contribution or engage in personal political activities if those contributions or activities are lawful and do not interfere with work responsibilities or give the appearance of a conflict of interest.

| Competition and Antitrust

Our responsibility to conduct business ethically extends to our relationships with customers, shareholders, suppliers, vendors, competitors, and regulators. At GEON, we seek competitive advantages through superior performance and excellence, never through unethical or illegal practices. We do not engage in any unfair, misleading, or deceptive trade practices, and associates are expected to comply with applicable domestic and international antitrust and competition laws. Stealing or illegally appropriating proprietary information or inducing disclosures by past or present employees of other companies is prohibited. If associates improperly obtain proprietary information from competitors, suppliers, or other third parties, they should treat that information as confidential and not use it for improper business purposes. In addition, associates should promptly report the situation to the Legal Department or contact the EthicsPoint hotline.

Engaging in, conspiring to, or agreeing to do any of the following actions is prohibited:

- **Price Fixing** – communicating with competitor(s) regarding prices, terms or conditions of sale, output, or production
- **Bid Rigging** – agreeing with competitor(s) regarding bids to be submitted
- **Group Boycott** – agreeing with competitor(s) not to deal with vendors or distributors, other competitors, or customers
- **Territory or Customer Allocation** – agreeing with competitor(s) to split territories or customers
- **Bribes or Kickbacks** – offering to pay bribes or kickbacks to do any of the above



Insider Trading

Many of us are exposed to information about publicly traded companies doing business with GEON that may not be known to the public. This nonpublic information may, among other things, relate to business or manufacturing plans, new products or processes, mergers or acquisitions, serious business risks, sales, negotiations, or other financial information.

It is generally against federal law to trade stocks or other securities of a public company if we have substantial nonpublic information about that company. While it can be difficult to describe exhaustively what constitutes “material” information, information is generally considered “material” if it would likely affect the stock price or an investor’s decision to buy, hold, or sell the stock. Nor may we “tip” or pass information on to others to trade, if the tip is based on information that is not available to the public. If an associate becomes aware of material information about any company which is not available to the public, he or she is prohibited by law as well as by company policy from using that information for securities trading purposes, directly or indirectly sharing such information to any other persons, or otherwise using the information for any other purpose except for use in the regular conduct of GEON’s business.

Material nonpublic information may include:



Forecasts



New product offerings



Business strategies



Potential mergers, acquisitions, or sales



Changes in management



International Trade Compliance

As a global company, we must comply with all international trade laws and regulations to protect our ability to buy, sell, and manufacture goods in countries around the world. Abiding by global trade laws and regulations enables us to obtain and retain the government authorizations required to develop our products and expedite deliveries to our customers. This also enables our company and personnel to avoid significant financial and criminal penalties for non-compliance.

We follow all applicable import compliance, export controls, economic sanctions, antiboycott prohibitions, and related laws and regulations associated with the countries where we operate and trade. We accurately classify, value, and mark goods that we source for import to the U.S. and other countries.

We do not export, directly or through deemed exports, items to foreign persons without required licenses. We do not conduct unauthorized business with countries, third parties, or persons that are subject to trade embargoes or economic sanctions, including those administered by the Office of Foreign Assets Control (OFAC) in the U.S. and by the European Union.

As a U.S.-based company, we cannot participate in boycotts that the U.S. does not support. If an associate is aware of possible violations of applicable import, export, or economic sanctions restrictions or has a concern regarding a particular country, individual, or organization that GEON is conducting business with, he or she should seek advice from the Legal Department.

Government Investigations

We hold ourselves to the highest standard of integrity and ethical behavior. Government agencies and departments sometimes contact GEON personnel to obtain information. We work with government investigators and answer all inquiries truthfully and completely. Do not destroy documents that may relate to a government investigation or a lawsuit. Associates should always follow GEON's records retention policies and check for applicable suspension orders before destroying any data or documents.

If an associate is contacted by a government agency or department or a private attorney, it is important to immediately contact the Legal Department.

Inquiries from government agencies and departments can take the following forms:



Forecasts



New product offerings



Business strategies



Potential mergers, acquisitions, or sales



Phone calls



Letters



Delivery of legal documents



Personal visits

| Confidentiality and Proprietary Information

We consider information we own to be an asset and protect it accordingly. Confidential and proprietary information must be protected from unauthorized use or disclosure. In addition, while performing our day-to-day work, we may have access to confidential information — about GEON and our business partners, customers, suppliers, and other associates. We respect and protect GEON information and that of our business partners, customers, suppliers, and other associates with the same level of care that GEON takes to ensure the confidentiality of its own proprietary information.

Every associate (during and after employment) is responsible for protecting and not disclosing confidential information except when disclosure is authorized by GEON or legally required. Associates should not discuss internal matters or developments with anyone outside of GEON except as required in the performance of regular duties or under applicable laws.

We are committed to protecting our assets and information.



Confidential information includes, without limitation, all nonpublic information such as:



Financial results



Prospects



Agreements



Commodity price forecasts



Potential corporate transactions



Commercial terms and conditions

Proprietary information includes, without limitation:



Know-how and other intellectual property



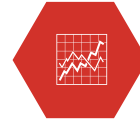
Business, sales, marketing, and service plans



Engineering and manufacturing ideas and practices



Designs, databases, records, salary, and other compensation and benefit information



Unpublished financial data and reports

Protection of Intellectual Property

Our continued success and future growth depend upon innovative products and solutions. To achieve a sustainable competitive advantage for our businesses, we must protect our intellectual property against theft, misuse, and loss. We must take appropriate steps to protect GEON's intellectual property, including, without limitation, GEON inventions, proprietary information, trademarks, trade secrets, and copyrighted materials. These steps include, but are not limited to:

- **Following GEON guidelines for use of the GEON brand and trademarks**
- **Reporting to the Legal Department any concerns about GEON intellectual property** that is infringed, misused, or misappropriated
- **Filing timely patent applications** on GEON inventions strategic to GEON businesses
- **Respecting the intellectual property of other parties**, including their trade secrets, copyrights, trademarks, patent rights, and proprietary information by avoiding unlawful use or infringement
- **Protecting GEON proprietary information** and not disclosing it to persons outside of GEON without authorization

Intellectual property includes, but is not limited to:

Confidential information includes, without limitation, all nonpublic information such as:



Trade secrets and trademarks



Patents



Copyrights



Business plans



Engineering ideas



Customer lists

Information Technology Compliance and Security

We rely heavily on computer systems and telecommunications networks. Electronic communication technology plays a vital role in how we conduct our business every day. GEON's technology is maintained for legitimate business activities by authorized individuals and to support a positive, professional business climate. We must protect those systems from misuse and unauthorized access. Engaging in activity that might be harmful to GEON assets or resources is prohibited.

We will:

- **Follow GEON's policies and security and data protection requirements**
- **Use and protect passwords for computer or network access** and refrain from sharing passwords or user IDs
- **Store sensitive, proprietary, or highly confidential information in protected files** on secure servers provided by GEON
- **Store and secure information**, including printed material, based on its information classification
- **Safeguard all electronic devices at all times**
- **Protect information security controls**
- **Protect GEON equipment or systems** from illegal, offensive, or inappropriate purposes

Associates are provided with computers, electronic resources, and other equipment to do their jobs. GEON's electronic and computing resources are GEON's property and should primarily be used for company purposes. Equipment such as computers and other electronic media must not be used for unlawful purposes or for accessing or distributing pornographic or illegal materials or other materials that might create a hostile work environment for others.

Data Privacy

We recognize and respect the rights individuals have with their personal information. We only collect and process personal information needed or appropriate for business purposes and do so only by lawful and fair means. We take reasonable and appropriate measures to safeguard the security and confidentiality of company records containing personal information:

- **We handle personal data responsibly** and in accordance with GEON rules, any contractual obligations, and local laws
- **We use personal data only for legitimate business purposes**
- **We are open and transparent** about the purposes for which we use personal data
- **We take appropriate measures to protect personal data from unauthorized disclosure**
- **We limit disclosure of personal data** to those who are under professional obligations of confidentiality and who are trained in the proper handling of this kind of information

Personal data is anything that could be used to identify someone, either directly or indirectly. Examples of personal data include:

- Contact information (name, email address, phone number, postal address)
- Government ID numbers
- Location data (GPS, IP address)
- Personal background information (age, race, religion, sexual orientation, criminal convictions, political affiliations, employment, educational and training information)
- Medical information
- Financial account numbers

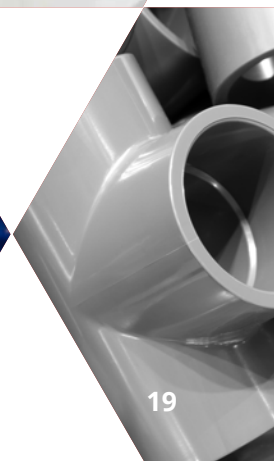
Communications, Public Relations, Media, and Social Media

Media Engagement

We contact the marketing director before engaging in any sort of communications with the press and before accepting any public speaking engagement on behalf of GEON. Depending on the topic, GEON will designate the most appropriate spokesperson and messaging. Associates must be extremely careful about disclosing confidential, proprietary information or giving the impression that the associate represents or is speaking on behalf of GEON unless authorized to do so.

Social Media

Social media is part of the business mainstream. At times an associate may come across negative or disparaging posts about GEON or its brands or see third parties trying to spark negative conversations. Unless an associate is a trained, designated spokesperson, the individual is not authorized to respond or react to comments; instead, pass them along to the marketing director. Disagreeing with others or leaving negative comments in response does not enhance our image or align to our vision, mission, and values.



We are committed to fair employment practices.

Diversity, Equity, and Inclusion

At GEON, our style of openness and trust permits us to face all challenges honestly. It is grounded in our basic respect for each individual. We believe the diversity of ideas and backgrounds gives us the creativity to be successful in a rapidly changing world.

In support of this, we stress equality of opportunity for all qualified individuals in accordance with applicable laws. Decisions on hiring, promotion, development, compensation, or advancement are based solely on a person's qualifications, abilities, experience, and performance.

Antidiscrimination and Harassment

We have no tolerance for discrimination or harassment of any kind at GEON, whether it occurs at our facilities or an off-site location. We prohibit discrimination and harassment based on legally protected characteristics including:



Race



Religion



Gender



Ethnic origin
or ancestry



Age



Sexual
orientation



Military
or veteran
status



Marital,
familial, or
civil status



Disability



Pregnancy
and
maternity



Nationality



Politics



GEON associates have the right to work in a place that is free from harassment. We do not tolerate any verbal or physical conduct that demeans another person, unreasonably interferes with another person's work performance, or creates an intimidating, hostile, or offensive work environment.

In keeping with our basic respect for all individuals, we do not tolerate any form of sexual harassment. This includes unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature.

We will promptly investigate all allegations of discrimination or harassment, and violators of this ethical standard will be disciplined. There will be no retaliation against anyone making a good faith complaint or report of discrimination or harassment at work.

| Fair Labor Policies

Associates are free to join organizations of their own choice. GEON recognizes and respects the right of associates the freedom of association and collective bargaining.

GEON adheres to rules and conditions of employment that respect workers and, at a minimum, safeguard their rights under national and international labor and Social Security laws and regulations.

| Workplace Relationships

GEON permits members of the same family to work for GEON, but a family member is not permitted to supervise, directly or indirectly, another immediate family member including in-laws, because of the potential for and appearance of favoritism.

Romantic or dating relationships within the workplace can also create the appearance of favoritism when they involve people in the supervisory chain. As a result, we specifically prohibit a supervisor from dating or having a romantic relationship with an associate who reports through the supervisor's management chain, either directly or indirectly, even if the relationship is voluntary and welcome. Both parties in this type of relationship must notify their supervisor and Human Resources manager immediately so that alternatives and consequences can be discussed.

Since romantic or dating relationships outside of the supervisory chain can also be disruptive and can damage morale and trust in the organization, depending on the circumstances, we expect any associate involved in this type of relationship to use good judgment, act with discretion, and be aware of any negative impact their relationship may have on coworkers.

We are committed to human rights.

| Child Labor

GEON will not tolerate the use of child labor in any stage of manufacturing or work with suppliers who employ child labor. The term “child” refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country — whichever is greatest.

GEON hiring practices are in conformance with the International Labor Organization (ILO) Conventions for minimum age (Convention 138) and child labor (Convention 182). GEON suppliers are encouraged to develop lawful workplace learning or apprenticeship programs for the educational benefit of their workers, provided that all participants meet the minimum age requirements.

Associates under the age of 18 should not perform work that is likely to jeopardize their health or safety, including work during night shifts and that involves overtime. In the absence of local law, the wage rate for student workers, interns, and apprentices shall be at least the same wage rate as other entry-level workers performing equal or similar tasks.

| Forced Labor

We will not use forced, bonded (including debt bondage), involuntary, slave, prison, indentured, or exploitative labor, or engage in the trafficking of persons. This includes transporting, harboring, recruiting, transferring, or receiving persons through threat, force, coercion, abduction, or fraud for labor or services. There shall be no unreasonable restrictions on associates’ freedom of movement in the facility or unreasonable restrictions on entering or exiting company-provided facilities, including hotel accommodations.

| Fair Compensation

GEON will provide fair compensation for all associates based on these six principles:

- | | |
|---|--|
| 1 Fair and livable compensation | 5 Open and explainable compensation |
| 2 Market-based compensation | 6 Meets/exceeds legal requirements |
| 3 No discrimination in compensation | |
| 4 Performance-focused compensation providing alignment to our business | |

Compensation decisions are based only on job-related factors. We require each country where GEON has operations to report its status against the standards of our Code of Conduct each year, and where appropriate, country reports must include a remedy to fix any issues of concern as soon as possible. This is how we make sure that if any country is falling short of our principles, we can take swift action to put a plan in place to change the situation.

In conclusion.

It is impossible to address every ethical scenario we might face. Instead, we rely on our fellow associates' good judgment to uphold a high standard of integrity for ourselves and GEON. We are committed to maintaining a safe, respectful, inclusive environment where compliance with the Code is expected — and we extend this expectation to our customers, suppliers, partners, and consultants. Sometimes, identifying the right thing to do isn't an easy call.

| Administration of the Code

GEON takes seriously and fully investigates known and potential legal or Code violations. Investigations are conducted in a way that is respectful, confidential, and fair. If an investigation substantiates an allegation, the appropriate management team will review the findings and determine the outcome.

We will protect anyone who reports a concern in good faith. It is a violation of the Code of Conduct to knowingly make a false accusation, lie to an investigator, or interfere with or refuse to cooperate in an investigation.

| Ethics Hotline

GEON uses a third-party hotline/reporting system, EthicsPoint, which enables associates to anonymously report fraud, abuse, or other forms of misconduct. Associates can access EthicsPoint 24 hours a day, in any of several ways:

Phone: Call 833-331-1353

Internet: Go to www.geon.ethicspoint.com

Mobile Device: Go to geon.mobile.ethicspoint.com

| Contacts

When we report misconduct, we help contribute to the ethical culture at GEON. Questions or concerns about proper conduct can be addressed with any manager, supervisor or leader, Human Resources, the Legal Department, or by calling the EthicsPoint hotline.





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PERFORMANCE SOLUTIONS

