

# Flow Materials AG – Code of Conduct

## Introduction

Flow Materials is committed to values that promote a safe workplace culture that values respect, and ethical behavior. At Flow Materials, we hold ourselves to a very high standard of integrity and professional conduct.

The Code of Conduct embodies our core values and expectations as a company. It provides a framework highlighting our commitment to conduct business the right way by explaining the steps, our internal policies, and our decision-making process.

This Code of Conduct outlines the principles and expectations that guide our employees in their professional conduct. It is applicable to all directors, part and full-time employees. By adhering to this Code of Conduct, we contribute to a workplace environment that reflects our values and promotes the success of Flow Materials. Thank you for your commitment to upholding these principles.

## 1. Integrity and Honesty:

We conduct business, we compete fairly, and in compliance with all applicable laws and regulations, including the competition laws of every other country in which Flow Materials conducts business.

We strictly prohibit any form of bribery or corruption in our business practices. Additionally, our commitment to fair competition extends to compliance with antitrust laws, ensuring that our company operates ethically and in accordance with legal standards in all aspects of business. This includes providing accurate information, fulfilling commitments, and avoiding any form of deception or misrepresentation.

### 1.1. Employees are expected to act with honesty and integrity in all business dealings.

Every decision we make and every action we take must be driven by the highest sense of business and professional integrity. We record all expenses and costs accurately, honestly, completely, and in a timely manner. We cooperate with internal and external auditors whenever applicable.

### 1.2. Avoid conflicts of interest and disclose any potential conflicts promptly.

We should prioritize the company's interests over personal interests and transparently communicate any situations that may compromise objectivity or loyalty. We need to avoid conflicts of interest because they can prevent us from doing our activities fairly and impartially. At Flow Materials, we make decisions that are in the best interest of the company and not influenced by the potential for personal gain.

### 1.3. Do not engage in fraudulent or deceptive practices.

It is strictly prohibited to participate in any activities intended to deceive clients, colleagues, or other stakeholders, including falsifying records or engaging in bribery and corruption.

## 2. Respect:

We perform at our best when we feel valued, working in a place that is free from harassment and bullying. At Flow Materials, we treat one another respectfully.

### 2.1. Treat all colleagues, clients, and stakeholders with respect and dignity.

We do not and will not tolerate harassment and bullying no matter where we work, and we trust all parties who partner with us or work on our behalf to take this commitment seriously.

## **2.2. Embrace diversity and inclusion, and avoid any form of discrimination or harassment.**

Discrimination or harassment based on race, gender, age, religion, sexual orientation, or any other protected characteristic will not be tolerated. Diverse teams perform better that's why we do our best work when we engage with each other. We value differences and strive for a safe and collaborative environment where everyone can bring their whole self to work. We give equal employment opportunity to — and do not discriminate against — individuals.

## **2.3. Create a positive and inclusive work environment.**

We encourage open communication, collaboration, and teamwork, ensuring that everyone feels valued and included in decision-making processes.

## **3. Professionalism:**

### **3.1. Uphold high standards of professionalism in all interactions.**

We protect personal information by complying with all applicable data privacy laws wherever we do business and by acting responsibly with personal information at all times. This includes maintaining a positive attitude, demonstrating competence in job responsibilities, and adhering to appropriate business etiquette.

### **3.2. Maintain confidentiality and respect the privacy of colleagues and clients.**

While working, we can have access to personal and sensitive information about our employees, as well as about our customers and business partners. Our continued success and future growth depend upon innovative products and solutions. Consequently, we must protect our intellectual property against misuse, loss or theft to maintain a sustainable competitive advantage for our businesses. We take appropriate actions to protect and respect the intellectual property of other parties, including and proprietary information.

### **3.3. Dress and communicate in a manner that reflects positively on the company.**

At Flow Materials, we are committed to consistent and reliable communication, both with one another and with our stakeholders. We present ourselves in a professional manner, both in appearance and communication, to uphold the company's reputation.

We do not recommend any product, service, or company without appropriate business justification.

## **4. Compliance with Laws and Policies:**

### **4.1. Adhere to all applicable laws, regulations, and company policies.**

We abide by all applicable laws and when in doubt, we ask for guidance. We recognize and respect all applicable labor and employment laws wherever we conduct business and operate. We stay informed about legal requirements and ensure that all business activities are conducted in compliance with relevant laws and regulations.

### **4.2. Report any legal or policy violations promptly.**

At Flow Materials, we ensure we protect our business interests, our reputation and each other. We are taking action to report immediately any conduct inconsistent with the Code of Conduct, our values or the law. We take all reports of misconduct seriously and will be treated consistently. Everyone is encouraged to report any knowledge or suspicion of illegal activities or violations of company policies.

## **5. Workplace Safety:**

Keeping our employees safe is our most important core value. When we come to work, we all need to do our part to keep each other safe. This includes following procedures, policies, laws, and regulations as well as being ever alert to potential hazards. Committing to a safe workplace includes maintaining a workplace that is free from violence.

### **5.1. Prioritize the safety and well-being of yourself and others.**

We are committed to maintaining a safe and healthy work environment as well as eliminating work-related injuries and illnesses. We all share the responsibility to make safety and health a daily priority.

We take corrective action in a timely manner when we become aware of an unsafe or hazardous situation.

### **5.2. Follow safety guidelines and report any hazards or incidents immediately.**

When applicable, we follow safety protocols, use appropriate protective equipment, and report any unsafe conditions or incidents immediately. There is a culture to encourage a safety-conscious environment and actively participate in maintaining a workplace free from health and safety risks. There is empowerment given to speak when someone ever sees behavior that does not feel right.

## **6. Use of Company Resources:**

We are expected to use company resources responsibly and efficiently, ensuring that assets such as equipment and technology are utilized for business purposes in a manner consistent with the company's goals. This includes avoiding unnecessary waste and promoting a culture of resource conservation. By conscientiously managing company resources, employees contribute to the overall sustainability and success of the organization.

### **6.1. Use company resources responsibly and efficiently.**

We must ensure that company assets, including equipment, technology, and facilities, are used for business purposes only and in a manner that aligns with the organization's goals.

### **6.2. Protect company assets and confidential information.**

Safeguard confidential and proprietary information from unauthorized access or disclosure. Employees are expected to exercise diligence in preserving the confidentiality of trade secrets, client data, and other sensitive information.

## **7. Social Responsibility:**

Social responsibility is a guiding principle that underscores our commitment to making a positive impact beyond the confines of our business operations. It reflects our acknowledgment of the broader societal context in which we operate and our dedication to contributing meaningfully to the well-being of our communities. We believe that fostering social responsibility is not just a corporate obligation but a core value that shapes our actions, influences our decisions, and defines our role in creating a better and more sustainable world.

### **7.1. Contribute positively to the communities in which we operate.**

We recognize our role as a responsible corporate citizen, and we are dedicated to contributing positively to the communities in which we operate. We are evaluating several engagement in volunteer activities or initiatives that contribute to the well-being of the local community and align with the company's values.

## **7.2. Consider environmental impacts and strive for sustainable practices.**

We are actively seeking ways to minimize the company's ecological footprint, promote recycling efforts, and support environmentally friendly initiatives. Our organization should be mindful of the environmental consequences of business activities and work towards sustainable solutions.

## **8. Reporting Violations:**

We prioritize a culture of transparency and ethical conduct. We encourage everyone to promptly report any potential violations of our Code of Conduct without fear of retaliation. We wish to foster an environment where concerns can be reported and addressed. This strengthens our commitment to upholding the highest standards of integrity and accountability throughout the organization.

### **8.1. Encourage reporting of any potential violations of this code without fear of retaliation.**

We place paramount importance on the integrity of our workplace. As we believe in a culture where openness and accountability strive, everyone reporting a potential violation of this code is assured that their concerns will be treated confidentially and without fear of retaliation.

### **8.2. Follow established reporting procedures for ethical concerns.**

The company is committed to addressing reported concerns promptly and with discretion. Steps that should be taken when reporting violations are clearly defined and we emphasize the importance of providing detailed information to facilitate a thorough investigation.

### **Consequences of Violations:**

Violations of this Code of Conduct may result in disciplinary action, up to and including termination of employment or contract.

The Code of Conduct is Flow Materials' guide to Company policies and legal requirements that govern how we conduct business. It provides general information and reference for our stakeholder everywhere we do business. It does not include or describe all applicable laws or Company policies. Flow Materials has the right to modify, revise, or alter any policy, procedure, or condition at its sole discretion and at any time without notice and without revision of the Code. The Code is not a legal document and is intended for informational use only. The information herein can be changed by the Company at any time and does not include all. If any information in the Code, whether in print or



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online, differs from established Flow Materials policies or procedures, the legal policy and procedure documents govern.