CODE OF CONDUCT

This code of conduct is the basis for the moral, ethical and legally correct behaviour of all employees and business partners of the NGA Group. The guidelines defined in this code of conduct result from the philosophy of the NGA Group. Therefore, for the NGA Group, it is of particular importance that these rules are understood, lived and respected by all employees and business partners. For the NGA Group, the compliance with all applicable laws as well as other external or internal regulations is part and basis of the entrepreneurial activities and decisions.

This code of conduct is a definition of values and principles lived at the NGA Group with a self-conception and the commitment to clear standards for a responsible and correct behaviour.

1 Applicability of the code of conducht and consequences in case of infringements

The NGA Group includes the NGA GmbH and its subsidiaries COLLIN Lab & Pilot Solutions GmbH, BritAS Recycling-Anlagen GmbH and COMELT GmbH as well as the locations NGA Inc. USA, NGA Plastic Technology Singapore and NGA Plastic Technology PVT LTD in India.

From all employees of the entire group, it is expected to always act within the meaning of this code of conduct.

Furthermore, the NGA Group requires that all business partners, suppliers, retailers, subcontractors and consultants (hereinafter referred to as „business partners “) accept and comply with these principles. By entering into a cooperation with a company of the NGA Group, the business partner confirms that he will comply with the code of conduct of the NGA Group for the entire duration of the cooperation.

In case of infringement of the present code of conduct, the employee or business partner is obliged to inform the NGA Group. If a business partner does not comply with the basic principles defined in this code of conduct, the respective company of the NGA Group is entitled to terminate the business relationship with this business partner by an extraordinary notice of cancellation.

2 Our philosophy

The NGA Group offers innovative, high-quality and competent solutions. Precision, technical expertise & innovative spirit perfectly meet the requirements of the customers. Already for more than 45 years. Experience, competence and constancy are clear lines of the NGA Group. The NGA Group convinces by high production depth.

The NGA Group improves existing products and is looking for new ideas. High individual responsibility results in quick reaction times.

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The NGA Group sees itself as service provider and is characterized by fair, sustainable and future-oriented economic activities. Because, the NGA Group develops excellent solutions for the customers. Solutions for tomorrow for the plastic processing industry and research.

Therefore, the NGA Group does not only strengthen its own but also the competitive advantage of its customers and thus, for both, the long-term success is assured.

3 Handling of property of business partners and the NGA Group

The handling with the property of the NGA Group and its business partners is essential for the preservation of the trustworthiness. Accordingly, it is important that the employees handle any information about the companies, products and technologies as well as about customers and partners extremely carefully and with caution. The better each employee protects the intellectual and material property of the NGA Group, the better he assures his future and the future of the NGA Group.

The property of the NGA Group includes both, material objects and intangibles, such as for example business-related information, industrial and business secrets, know how or industrial property rights. This also includes innovations and patents of the NGA Group, which are very important for the long-term success of the NGA Group.

Each employee handles this property and the property of business partners carefully and responsibly to the fullest extent and acts in such a way how it can be expected by an employer and also by a business partner in a fair manner.

Confidential, operational information must always be kept in the strictest confidence and must be protected against unauthorized access by a third party, especially if the information has been made available by a third party, for example by a business partner in a confidential way.

We expect the same level of care in the use of material property and intangibles by our business partners.

4 Zero tolerance regarding corruption, bribery and money laundering

Characteristics of the business relationships of the NGA Group are fairness, transparency and mutual respect. The NGA Group and all employees are admitted to do business with third parties only in a fair and ethical way, to omit briberies and to do not appear and act with public officials in a way that is forbidden or immoral.

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Employees or representatives of the NGA Group are not allowed to offer, promise, arrange or ask for illegal advantages or benefits for business partners or third parties directly or indirectly. All employees and representatives of the NGA Group will always avoid that one might get such an impression.

The NGA Group and all employees do not make illegal donations to candidates to public office or political parties or other political organisations. Any benefit must comply fully with the compulsory publication of the respective jurisdiction.

Each transaction will be checked and questioned; If money laundering or terrorism financing is suspected, measures are taken immediately.

Our business partners must also guarantee that their employees, subcontractors and representatives do not grant, offer or accept illegal donations, bribes, payoffs or any other illegal payments or advantages to/for customers, officials or other third parties.

We expect that our suppliers and business partners do not abuse invitations or presents for influencing – this also applies to our employees.

Moreover, we expect from our business partners that they comply with relevant legal obligations for the prevention of money laundering and that they do not participate in any money laundering activities.

5 Fairness towards business partners

For the NGA Group and its employees, honest and respectful dealing with customers, subcontractors, suppliers and competitors is a matter of course.

For ensuring a fair competition, the employees of the NGA Group refrain from any unfair commercial practices, such as misleading of the customers regarding quality or availability, insulting comments about the competitor and comparable situations. This also includes the prohibition of price-fixing and other illegal practices, whose object and effect are to restrict, distort or modify free competition.

The NGA Group also expect this behaviour from all business partners. Our business partners have also to act in a fair way and have to comply with the applicable Federal Trade Commission Act.

6 Standards of behaviour regarding human rights

6.1 Respect for human rights

Respecting human rights and the dignity of each human is an essential element for a modern society. The NGA Group ensures the safeguarding of human rights and

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the dignity of each human and does not accept any infringement of human rights or the human dignity. The NGA Group respects the human rights of all employees.

Our business partners have also to observe the global applicable regulations to protect human rights as fundamental and generally applicable standard.

6.2 Compliance with requirements of labour regulations

The NGA Group meets all existing labour regulations and creates a working environment, which is based on health protection and safety.

Furthermore, the NGA Group is committed to comply with the convention on the minimum age for admission to employment of the International Labour Organisation.

The NGA Group does not accept child and forced labour. Our business partners must also not use neither child nor forced labour.

The NGA Group rejects all forms of mobbing. Physical, mental, sexual or verbal harassment of colleagues or business partners is not tolerated.

To protect the health and safety of their employees, also our business partners have to comply with the applicable legal regulations for the safety and health protection in the workplace.

6.3 Non-discrimination rule

The NGA Group rejects the discrimination in the workplace, for example in case of recruitment, promotion, bonus, work sheet, working hours, apprenticeship and dismissal. The willingness to work in a performance-oriented way is essential, not the sex, age, nationality, race, skin colour, ethnicity, religion, confession of faith, social standing, origin, civil status/sexual orientation or a physical or mental disability or any other property, which is protected by applicable laws and regulations.

From our business partners, we expect the same.

6.4 Data protection

For the NGA Group, the protection of personal data and privacy is of great importance. Therefore, the NGA Group only processes data on the base of legal provisions and handles the data with care.

Our business partners must also comply with all applicable laws for the protection of personal data of employees, customers, suppliers and other affected persons.

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7 Environmental protection

The economic success and the sustainable growth of the NGA Group are based on corporate responsibility as well as forward-looking thinking and acting. This also includes the active environmental protection and to develop and support environment-friendly technologies. Essential drivers for a comprehensive climate and environmental protection are the continuous improvement of the energy and resource consumption in the production area, an improvement of the greenhouse gas emission and resource efficiency, recycling as well as consequent waste management. We seek to essentially make a contribution to the protection of our environment.

We also expect from our business partners, that they take measures for a responsible use of our environment and that they sparingly use natural resources and reduce environmental pollution in the best possible way.