

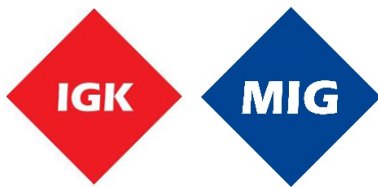


INNOVATION INSIDE

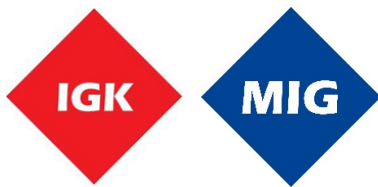


CORPORATE POLICY

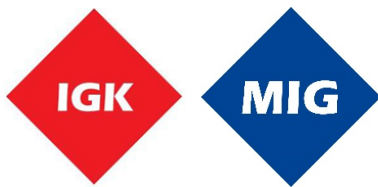
IGK Group



Contents	Page
Preamble	3
1. Quality	4
Responsibility for quality	4
Customer satisfaction	4
Process orientation	4
2. Continuous improvement (KVP)	5
3. Safety & Health (SGA)	6
Occupational safety	6
Occupational health	6
Plant safety	6
4. Compliance	7
5. Personnel	8
Personnel management	8
Personnel planning	8
Personnel development	8
Personal responsibility	8
Communication	9
Teamwork	9
Remuneration	9
Integrity	9
6. Procurement	10
Procurement quality	10
Supplier selection	10
Dual source	10
Sustainable raw materials	10
Warehousing	10
7. Risks	11
Risk responsibility	11
Core and peripheral risks	11
Financial independence	11



8. Sustainability	12
8.1 Profitability	12
Return on investment	12
Growth	12
Location	12
8.2 Social responsibility	13
Human rights	13
Equal opportunities	13
Workplace co-determination	13
Information security	13
Employee suggestion scheme	13
8.3 Environment	14
Environmental responsibility	14
Sustainable production	14
Sustainable products	14
Energy efficiency	15
Climate protection	15
Social commitment	15
Compliance with environmental regulations	15
Waste management & reprocessing	16



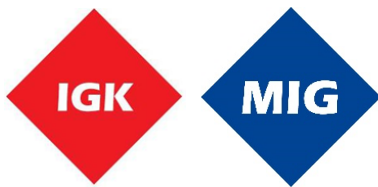
Preamble

This corporate policy applies to all companies of the IGK Group (hereinafter referred to as "IGK"), namely IGK Isolierglasklebstoffe GmbH, IGK Europe GmbH, MIG Systems GmbH and IGK North America Inc.

As a company in the chemical industry, we develop, produce and distribute adhesives and sealants for the insulating glass industry. We reliably supply our customers worldwide with high-quality, stable and sustainable products from our balanced and market-oriented portfolio. We have been one of the leading suppliers in Europe for many years, not least thanks to our special expertise as a specialist in polyurethane sealants (PU). Our family-run company is a reliable partner for customers, suppliers and other stakeholders. In addition to our main site in Hasselroth with development, production, sales and administration, we also operate a foreign subsidiary in the USA based in Chicago.

The current and future requirements of the market determine the quality of our products and services. We view the market and its changes as an opportunity and focus on the wishes and goals of our customers and potential customers. We are committed to customer satisfaction through the high quality of our products and services. We operate formal management systems in which the systematic pursuit of corporate policy is ensured through analysis, evaluation and the definition of objectives and measures. Management and executives are responsible for the implementation, realization, maintenance, further development (continuous improvement) and effectiveness of our management systems.

We are committed to the preservation of our natural environment and the principles of sustainable action. Our aim is to protect people, animals and plants, the soil, water and the atmosphere as well as cultural and other protected assets from harmful environmental influences caused by the operation of our production facilities and to prevent the occurrence of harmful environmental impacts, irrespective of legal requirements. Environmental protection, compliance with social standards and economic efficiency are equally important corporate goals. Every employee in the company, regardless of their level, is required to pursue these corporate goals.



1. Quality

Quality and reliability are central to our competitiveness. We generally define quality as value for money. In relation to our company, this means the development, manufacture and distribution of high-quality and stable products at a competitive price.

Responsibility for quality

To ensure our quality objectives, we operate a certified management system in accordance with ISO 9001, which we are continuously developing. Our quality manual and our procedural instructions are key instruments for implementing our quality policy in everyday operations. All employees are responsible for the quality of the products they produce and the services they provide. We have a decisive competitive advantage by utilizing short decision-making processes and implementing measures quickly. We also offer our customers expert and rapid support services.

Customer satisfaction

A high and sustainable level of customer satisfaction is our primary goal. To achieve this, the quality of our products and processes must be permanently guaranteed. The expectations and requirements of our customers have priority. Every employee is therefore obliged to ensure the best possible fulfillment of customer requirements. The customer's opinion of our products and services is decisive for our current and future success.

Process orientation

The consistent alignment of our business processes with the requirements of customers and other relevant stakeholders is an essential basis for a positive operating result. We therefore continuously optimize our business processes and strive for a high level of effectiveness and efficiency in all areas of the company through appropriate organization and good management. To this end, we set specific targets and key figures that are monitored at regular intervals. We promote the knowledge and awareness of our employees with regard to compliance with and improvement of our processes. Recording, understanding, planning and controlling the interrelated processes contribute to the effectiveness and efficiency of our company.

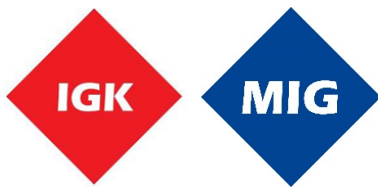


2. Continuous improvement (KVP)

We cannot achieve our long-term corporate goals without targeted measures and optimizations at all levels of our company. We are therefore expressly committed to the continuous improvement of our organization, business processes and services. To this end, we work systematically and continuously on measurable improvements in the areas of quality, occupational safety, health protection, plant safety, environmental and climate protection, energy efficiency and product safety. We monitor our processes and performance using indicators and key figures and compare the results with our corporate goals. We also pursue the continuous optimization of our product range in terms of quality and supply as well as the development of core competencies at the customer.

Our aim is to continuously minimize the use of resources and environmental impact. To this end, we promote circular economy approaches wherever possible and economically viable. These aspects should already be taken into account in the planning and procurement phase of new activities, processes and products.

Only if we constantly improve quality, service and costs will we achieve lasting competitive advantages. It is therefore our goal that every service produced in the company - at every workplace and in every function - meets high quality requirements and is geared towards constant optimization in the sense of continuous improvement (CIP). Our permanent objective is to ensure that our products and services are free of defects. Error prevention has priority over mere error elimination. We pursue an open error culture; if errors occur, their causes must be analyzed and eliminated immediately.



3. Safety & Health (SGA)

We are committed to the prevention of work-related accidents, injuries and illnesses and thus to the protection of our employees. Our goal is "zero accidents". Achieving this is the focus of our actions. Occupational health and safety and the improvement of plant safety are therefore a particular focus for us

Occupational safety

We practice preventive occupational safety and provide our employees with a working environment in which accident and health hazards are minimized on the basis of up-to-date risk assessments and risk minimization measures as well as the design of production processes. All supervisors are required to raise employees' awareness of safe behavior. All employees are encouraged to report unsafe situations (e.g. also near-accidents).

Occupational health

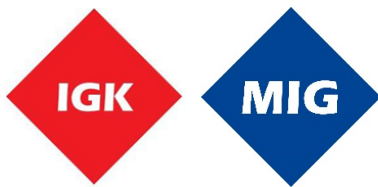
We provide our employees with occupational health care and regular check-ups to maintain their health. We are supported by an external safety expert in the area of occupational safety. We are committed to the continuous improvement of occupational health and safety. We make every effort to identify and counter potential hazards and risks for our employees and business partners as early as possible.

We raise awareness of the need to observe and ensure order and cleanliness at work, to report or independently rectify any defects identified, to check and use all work equipment in accordance with regulations and to address or report any unsafe behavior.

Plant safety

We want to avoid environmental damage during production under all operating conditions. As far as this is economically justifiable, we use the best available technology. We raise awareness of the need to comply with all safety precautions and ensure that systems, tools, materials, raw materials, hazardous substances and goods are handled correctly and as intended.

Preventing accidents and incidents by observing and improving occupational and plant safety is a task and obligation for all employees at all levels of the hierarchy. Our aim is to strive for continuous improvement of our companies in the areas of plant and occupational safety, regardless of legal requirements. Through maintenance, servicing and regular equipment inspections, we ensure a safe working environment as well as a high level of process equipment availability. Should an incident nevertheless occur, we ensure that the effects are kept to a minimum.

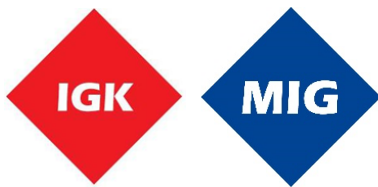


4. Compliance

We fulfill all legal requirements of national, regional and local regulations in the areas of occupational safety, health and environmental protection and ensure legally compliant implementation. We work openly and transparently with the responsible supervisory authorities (employers' liability insurance association, regional council, etc.) and the works council. We are committed to lawful conduct, fair competition and compliance with high ethical standards.

As a family-run company with a long tradition, we rely on our good reputation in the market, the commitment of our employees and the quality of our products, not on unfair or unlawful practices. We have drawn up a code of conduct for our employees that includes avoiding corruption, maintaining confidentiality, avoiding conflicts of interest and prohibiting discrimination.

We respect all intellectual property rights. Technology transfer and the passing on of know-how are carried out in such a way that all intellectual property rights are protected.



5. Personnel

The economic success of our company depends largely on the competence of our employees, which results from the combination of qualifications (ability), motivation (willingness) and leadership (permission). Our personnel policy includes principles that relate to the relationships between employees and their superiors, between employees themselves and between employees and their work.

Personnel management

We strive for transformational leadership. Our managers are exemplary and supportive and create the conditions for employees to be fully committed and motivated to achieving the company's goals. Our employees are our most valuable resource, which is why employee participation and appreciation at all levels are essential for the sustainable economic success and continuous development of our company. Our Code of Conduct and Leadership Guidelines serve as a guide for appropriate leadership.

Personnel planning

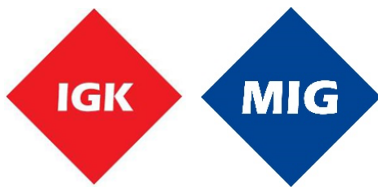
Staff recruitment and layoffs are always carried out taking into account long-term economic developments. We fill vacant or newly created positions with suitable applicants as part of systematic selection processes. Peaks in demand in production are covered by the use of temporary workers. Wherever possible, we recruit future personnel replacement requirements, particularly managers, from our own permanent staff or by taking on temporary workers, thereby ensuring sustainable HR work.

Personnel development

We are convinced that qualified and motivated employees are of the utmost importance for the future viability of our company. We therefore support our employees through training measures and the continuous exchange of experience. We offer secure jobs with performance-related pay. We promote identification with the company and strive to constantly improve the commitment and performance of our employees. Depending on their function and position, our employees have access to various development measures. We support lifelong learning through specific initiatives. In this way, we ensure needs-based training that supports the strategic objectives of HR and develops the personal skills and abilities of all employees.

Personal responsibility

We promote a sense of responsibility among our employees at all levels with regard to occupational safety, health protection, environmental protection and the quality of their work. They are required to actively participate in the improvement of products and processes, environmental protection and working conditions, and thus in the further development of the company, in accordance with their function and possibilities.

**Communication**

Efficient communication and transparency are based on clearly formulated goals and expectations of all parties involved as well as mutual understanding. We support open and appropriate communication through an up-to-date reporting system and regular exchange of information. For example, the management regularly informs all employees about current and future business developments. New employees are familiarized with our company policy as part of the recruitment or induction process.

Teamwork

All employees are required to support each other in the fulfillment of upcoming tasks. The training of new employees and the further training of existing employees is primarily carried out by experienced employees.

Remuneration

We are not subject to collective bargaining agreements and pay our employees according to an individual, but uniform and fair remuneration system under labor law, which also includes performance-related components (e.g. productivity, days absent). We grant bonuses for atypical working hours (e.g. Saturday, public holiday) and night hours.

Integrity

The trust of our business partners and the public in the responsible and lawful conduct of all employees is of great importance for the reputation and success of our company. We therefore expect a high level of social and ethical competence from all employees. Our Code of Conduct serves as a guide in this respect.



6. Procurement

Reliable procurement of high-quality raw materials and packaging at competitive conditions is an essential prerequisite for our economic success.

Procurement quality

We have high quality standards and pursue a zero-defect target in the procurement of our raw materials, packaging, technical components, goods and services. To achieve this, we need efficient and innovative suppliers and service providers whom we involve in development projects at an early stage if necessary and with whom we work together openly, fairly and on a long-term basis.

Supplier selection

Achieving the quality specifications is an essential prerequisite and requires the utmost care when selecting suppliers. We expect honesty, integrity and fairness from our suppliers and their employees, as well as compliance with our standards. Suppliers and service providers are not selected solely on the basis of economic criteria (quality, price, availability). Environmental protection, occupational safety and social standards are also part of the evaluation of new and existing supplier relationships. Compliance with basic values in the areas of human rights, labor standards, occupational health and safety, environmental protection and anti-corruption is of particular importance for responsible and sustainable procurement. All suppliers and service providers are therefore instructed to adhere to our Supplier Code of Conduct.

Dual Source

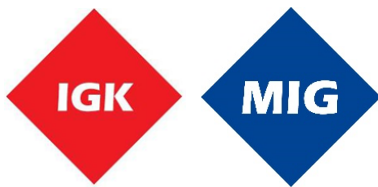
We endeavor to have at least one alternative raw material or supplier of equivalent quality for all necessary raw materials and materials. If this is not possible in individual cases, we look for a possible solution in terms of development technology and pay particular attention to maintaining the supplier relationship concerned.

Sustainable raw materials

The guidelines of our environmental policy and our environmental management are also the basis for the selection of goods and services to be purchased. When developing products, we use renewable raw materials wherever possible. We also consider the potential risk to people and the environment posed by the raw materials and materials used when making our selection. We also ensure that our suppliers comply with minimum environmental standards.

Warehousing

When procuring or stockpiling raw materials, materials and goods, we ensure a good balance between production requirements, delivery capability and capital commitment. We also evaluate our supply chains to ensure sufficient availability.



7. Risks

Our corporate strategy is based on the principles of value-oriented corporate management. For our risk policy, this means that we are prepared to take entrepreneurial risks if the resulting opportunities can be expected to increase the value of the company.

Risk responsibility

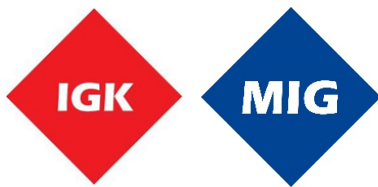
We expect all employees to deal consciously with risks within the company. It should therefore be a matter of course for everyone to always weigh up the opportunities against the risks associated with the implementation of important decisions and activities.

Core and peripheral risks

We bear core business risks, in particular market risks (e.g. fluctuations in demand). Core risks also include the risk arising from product development. All risks that do not belong to these core areas of activity, such as interest rate, currency, liability or property damage risks, tend to be transferred to third parties.

Financial independence

We strive for a high degree of financial independence, which is why we finance our business activities primarily from current cash flow, equity and shareholder funds. Capital is increased gradually and appropriately. If long-term capital is required for investments, we ensure that the debt service can be paid within a reasonable period of time from the respective investment measure. Necessary operating areas, plant and machinery are primarily rented or leased.



8. Sustainability

As a company in the chemical industry, sustainability is an integral part of our corporate policy in all areas of the company. We develop individual goals in order to continuously align ourselves with the basic principles of sustainable development. To this end, we record and evaluate impulses and requirements from society, politics, business and science and also actively involve our employees in this process. We are committed to the sustainability of our activities and consciously incorporate all three dimensions of sustainability: Economic success, corporate and social responsibility and the protection of people and the environment. In doing so, we are making our contribution to sustainable development in line with the UN Sustainable Development Goals (SDGs), to which we are committed.

8.1 Profitability

Return on investment

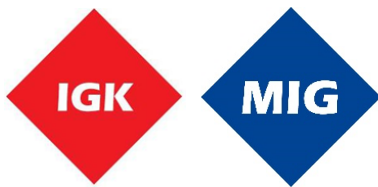
For us, profitability means a level of profitability that allows for an appropriate return on capital and continuous investment, thus creating a future-oriented approach and the necessary resilience for crises. The primary goal is to secure the company's economic success in the long term. Long-term economic activity, global competitiveness and the financial stability of companies are the basis for securing jobs, investments and innovations. Long-term entrepreneurial success therefore serves not only the owners, but also the employees and economic stability.

Growth

Competitive product and operating costs are a key prerequisite for success in the market. We therefore pursue profit-oriented growth in order to take advantage of cost degression and economies of scale in purchasing. We consistently optimize our processes in order to manufacture high-quality products, achieve high productivity, avoid any waste and reduce our costs. We carry out regular preventive maintenance on all machines and systems to ensure high availability. In addition, we reduce the formulation costs of our products through targeted further development.

Location

In Hasselroth near Frankfurt, we have a central location for development, production, sales and administration. The current site in the center of the EU offers us sufficient development opportunities for the next few years to realize our planned growth. For special products and/or markets, we use contract manufacturing if necessary.



8.2 Social responsibility

Human rights

We respect and support compliance with internationally recognized human rights and therefore strictly reject all forms of child labor and forced labor. As a company and therefore part of society, we have an important social responsibility. We are committed to the social market economy and the free democratic basic order.

Equal opportunities

We maintain equal opportunities for all employees - regardless of (but not limited to) skin color, race, gender, age, nationality, social background, disability and sexual orientation. We respect the political or religious beliefs of our employees, provided these are based on democratic principles and tolerance towards those with different opinions. For us, people with disabilities are equal members of society and of business life. Their promotion and integration into the company as well as respectful cooperation with one another are key principles of our corporate culture.

Company co-determination

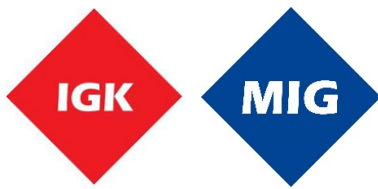
Our employees enjoy the right to freedom of association and collective bargaining. The employer and works council work together for the benefit of the employees and the company. The employer observes all forms of co-determination arising from the Works Constitution Act. Among other things, it informs the works council in advance of significant operational changes, and measures to be implemented are discussed jointly. The works council is also involved in all matters relating to working conditions, in particular occupational health and safety issues are discussed jointly for all employees.

Information security

The protection of privacy when processing personal data and the security of all business data are important concerns for us, which we take into account in our business processes. Information security in terms of confidentiality, integrity and availability is of central importance to our business partners - and therefore also to us. When processing data and information, we comply with all relevant contractual and internal regulations at all times. This applies in particular to personal and particularly sensitive data and information. We ensure that our employees are regularly made aware of information security and data protection requirements. An authorization and access concept, according to which employees only receive the authorizations they need for their work, is also in place. Details on the handling and processing of personal data are set out in our privacy policy.

Company suggestion scheme

With the help of our company suggestion scheme, we promote entrepreneurial and cross-departmental thinking and action. Every employee should suggest new ideas and alternative solutions to our production processes, to increase competitiveness, to improve working conditions, to internal processes and procedures, to environmental protection and occupational health and safety or to similar topics and thus contribute to the success of the company.



8.3 Environment

Environmental responsibility

We bear responsibility for the future. For this reason, the protection of people and the environment and the responsible use of resources are firmly anchored in the company and are supported and continuously developed, for example through the implementation of corresponding initiatives such as "Responsible Care". To ensure our environmental goals, we operate a formal management system in accordance with ISO 14001, which we are continuously developing. Our quality manual and our procedural guidelines are key instruments for implementing our environmental policy on a daily basis. We sensitize our employees, e.g. through training, to pay attention to environmentally relevant aspects and to improve them. We take on board the experiences and suggestions of our employees and incorporate them into our improvement measures. The management and executives are particularly responsible for implementing our environmental policy.

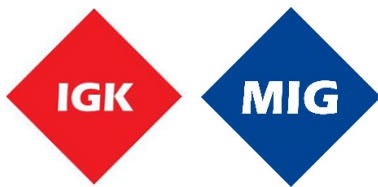
Sustainable production

We are committed to environmentally friendly production methods. We strive for the efficient use of natural resources at all stages of the product life cycle and prioritize the use of sustainably managed, renewable resources and low-waste production. We aim to optimize our resource efficiency and promote circular economy approaches where appropriate. Natural ecosystems must be preserved and protected. To this end, we support the goals of the UN Convention on Biological Diversity.

We review our environmental and energy targets once a year and adjust the targets and measures for the following year. We are committed to preserving our environment through the sustainable use of resources and energy. To this end, we integrate environmental protection requirements into our business activities and processes. We ensure a safe and healthy working environment by avoiding or reducing negative impacts on our employees. In this way, we avoid or minimize adverse effects on people and the environment that may arise from our activities or our products. To achieve this goal, we consistently assess and monitor potential environmental impacts and workplace-related risks. We make no compromises if risks are unacceptable in terms of health, occupational safety or environmental protection.

Sustainable products

We strive to play a leading role in our industry in the development and manufacture of environmentally friendly and sustainable products. We work continuously with customers, suppliers and associations to optimize our products in terms of their environmental compatibility and to ensure that they are used properly.



Energy efficiency

We strive to continuously improve our energy efficiency for economic and environmental reasons. To this end, we use our energy management system to reduce specific energy consumption in the company systematically, holistically and over the long term, thereby simultaneously reducing the energy-related environmental impact of meeting customer requirements. We are committed to regularly recording and evaluating our energy consumption. We already take the improvement of energy-related performance into account when designing and procuring new facilities, equipment, systems and energy-using processes and services that have a significant impact on our energy-related performance. We also take this into account when making changes to existing plants, facilities, systems and energy-using processes and services that have a significant impact on our energy-related performance.

Climate protection

We support initiatives such as "Responsible Care" in the chemical industry and are committed to the need to reduce the use of fossil fuels and greenhouse gases (GHG). We therefore make our contribution to climate protection as part of our business activities. To this end, we determine the greenhouse gas emissions of our company (GHG balance sheet) and our products (EPD). We are committed to gradually reducing Scope 1 and Scope 2 emissions to zero by 2035 with the help of a transformation plan for decarbonization, and we aim to achieve complete climate neutrality for our company by the end of 2045 at the latest.

Social commitment

We maintain open communication with customers, suppliers, employees, citizens, authorities, organizations and other stakeholders. We carefully process all incoming complaints and follow them up. In the event of complaints that can be traced back to impairments caused by us, we take remedial action as far as possible. We always try to play an active role in shaping standards, laws and guidelines relating to the manufacture and use of our products, which is why we are involved as members in numerous industry-relevant organizations and associations at international and national level.

Compliance with environmental regulations

As part of our business activities, we are committed to complying with all existing environmental laws, regulations and other legal requirements and conditions. We ensure that the consequences for nature and biodiversity are investigated in the event of possible site expansions and that compensatory measures are implemented in consultation with the authorities. The statutory regulations and official requirements represent minimum requirements for us. Our aim is to achieve better standards for all measures and processes. This requirement is therefore integrated into the decision-making and action structure of our entire management system.



Waste management & reprocessing

We contribute to environmental protection and resource conservation with our operational waste management. We therefore systematically collect, sort and dispose of waste in an environmentally friendly manner. We also try to reduce the environmental impact of our products throughout their entire life cycle. This begins with the extraction of raw materials and extends to waste disposal and recycling. We process all returned and bulky goods as far as possible in compliance with quality specifications. This also includes the return and processing (pressing out) of containers with product residues as well as the processing of product residues from the production process (e.g. residual quantities in production facilities).