

SUPPLIER CODE OF CONDUCT

Nanofilm Technologies International Limited and each of its direct and indirect subsidiaries (individually and collectively, "**Nanofilm**") are committed to conducting business ethically, responsibly, and sustainably. This Supplier Code of Conduct (the "**Code**") outlines the fundamental standards we expect suppliers, providers, vendors, selling partners, contractors and their subsidiaries and affiliates, as well as any subcontractors, sub-tier suppliers and all entities within their supply chains (each a "**Supplier**") directly or indirectly providing goods or services to Nanofilm or for use in or with Nanofilm's products to uphold. This Code encompasses various aspects of business operations, including social, environmental, and ethical considerations.

While this Code is designed to provide helpful guidelines, it is not intended to address every situation. This Code does not represent a complete set of the Supplier's obligations and requirements regarding Nanofilm. All Suppliers must fully comply with all applicable laws and regulations of the countries where the Supplier's operations are based and where goods and services are provided to Nanofilm. Dishonest, unethical or illegal conduct will constitute a violation of this Code, regardless of whether such conduct is specifically referenced. When applicable law conflicts with this Code, Suppliers must follow the law while finding ways to respect the principles and expectations contained in this Code.

From time to time, we will monitor the implementation of this Code and the performance of the Supplier against its requirements. Suppliers may be required to provide any relevant documentation to demonstrate that this Code is adhered to. We also reserve the right to conduct audit(s) from time to time to verify a Supplier's compliance with this Code.

All Suppliers shall ensure that their workers, directors and other officers, agents, contractors and representatives (collectively, "**Representatives**") understand and adhere to this Code. A failure by any Supplier or its Representative to comply with this Code can result in Nanofilm terminating any or all contract(s) with the Supplier and pursuing any remedy available to Nanofilm. Where we believe there is any non-compliance, we reserve the right to suspend any or all contract(s) with the Supplier until satisfactory progress has been made or the issue has been resolved.

We will review the applicability of this Code from time to time and make revisions when deemed necessary. The prevailing version of the Code may be found on Nanofilm's website. In addition, Suppliers shall comply with such code(s) of conduct required by our customers to be observed by Suppliers, as notified to Suppliers from time to time.

We believe working together in an atmosphere of trust, transparency, and shared values can achieve excellence and drive positive change in the global marketplace. Thank you for joining us on this journey of responsible and sustainable business practices.

REPORTING OF CONCERNS

Suppliers are encouraged to raise any grievances or report any suspected violations of this Code via the following channels: -

- Email: whistleblow@nti-nanofilm.com
- Whistle-blowing Portal: <https://www.nti-nanofilm.com/whistleblowing>

Nanofilm will consider each report with impartiality, fairness and confidentiality. Nanofilm will not tolerate any retaliation against anyone who, in good faith, reports an actual or suspected violation of this Code.

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A. MANPOWER AND LABOUR RIGHTS

Anti-Discrimination

Suppliers shall not discriminate based on age, disability, race, marital status, gender, national origin, political affiliation, ethnicity, faith, gender identity, sexual orientation, or any other status protected by applicable law in the hiring process or other employment practices.

Suppliers shall not use a worker's marital status, pregnancy, or parental status as a hiring or retention factor. Except if required by applicable laws and regulations or advisable for workplace safety, Suppliers shall not insist on pregnancy, virginity, or medical testing and shall not unlawfully discriminate based on test results.

Suppliers shall make reasonable disability, religious, or pregnancy-related accommodations without discriminatory impact on pay or employment level. Discrimination against pregnant individuals, lactating parents, or workers returning from parental leave is strictly prohibited.

Anti-Harassment and Abuse

Suppliers must ensure workers are treated with decency and respect, maintaining a hostile-free workplace free from harassment and abuse. Suppliers shall not use or permit to be used any harsh or inhumane treatment of workers, including but not limited to verbal abuse, psychological harassment, mental or physical coercion, sexual harassment, threats of violence, corporal punishment, gender-based violence, unreasonable restrictions on the entry or exit from the workplace and residential areas, arbitrary arrest or detention, or any other intimidation methods.

Forced Labour

Suppliers shall ensure that all work is voluntary. Suppliers shall avoid trafficking or using any form of enslaved person, forced, bonded, indentured, or prison labour. Suppliers shall not withhold or require workers to surrender their original identification, work permits or travel documents. Suppliers shall not impose unreasonable movement restrictions within the workplace or upon entering or exiting company-provided facilities.

Workers shall have the right to enter and terminate employment with reasonable notice and without penalty. Workers shall not be required to pay for their recruiting and/or ongoing employment in their home country, any intermediate country, or the country where work is performed. If workers paid such fees, they must be repaid to the workers.

Deposits from workers are prohibited unless required by applicable laws and regulations. Personal loans for workers or job seekers are not permitted if repayment terms could be interpreted as debt bondage or forced labour.

Foreign Contract Worker Protections

Suppliers shall engage all foreign contract workers in full compliance with the immigration and labour laws of the host country. All foreign contract workers shall have valid legal work permits and enjoy the same employment protections and rights afforded to local workers where legally permissible.

Prevention of Underage Labor

Suppliers shall employ only workers who are at least 15 years old, the minimum legal age for employment in the country where work is performed, or the applicable age for completion of compulsory education, whichever is the highest. Suppliers shall contact Nanofilm immediately if underage workers, current or former, are discovered during an audit or self-review and implement a remedial program.

Juvenile Worker Protections

Suppliers may employ juveniles older than the applicable legal minimum age but younger than 18 years old, provided they do not perform works that might jeopardise their health, safety, morals or education, such as works that involve exposure to hazardous environments, moving machineries, live electrical apparatus that is not effectively insulated, underground work, substances, agents, or processes, or operations in inherently dangerous locations. Suppliers shall not require a juvenile worker to work overtime or perform nighttime work.

Educational Program Management

Suppliers shall only hire students for educational institution programs and not to meet its demand for workforce labour or to fill short-term gaps in labour supply. Suppliers shall provide appropriate support and training to all such students.

Suppliers shall ensure proper management of student programs and maintain student records, conduct due diligence of educational partners, and protect students' rights in accordance with applicable laws.

Unless otherwise specified under local laws, students performing similar tasks shall receive at least the same wage rate as other entry-level workers.

Working Hours Management

The maximum work hours and days in a workweek, including overtime, shall not exceed the maximum amount permitted under the applicable laws in the respective jurisdiction where the works are performed. A reasonable break shall be provided to workers between any shift change and in accordance with laws. All overtime shall be voluntary. Workers shall have adequate rest day(s) except in emergencies. Situations that can be reasonably predicted and thus planned for will not be considered emergencies, including peak production periods, machinery breakdowns, holidays, and seasonal fluctuations.

Wages, Benefits, and Contracts

Suppliers must ensure workers receive minimum wage and provide necessary benefits, including leave, as required by law or contract. Workers shall receive equal pay for work of equal or comparable value. Suppliers shall refrain from using monetary fines to enforce labour discipline.

Suppliers shall compensate workers for overtime hours at the legal premium rate. Suppliers shall communicate pay structure and pay periods to all workers and meet all legal requirements relating to wages and benefits. Suppliers shall regularly review worker salaries to evaluate whether they are enough to meet their basic needs and adjust accordingly.

Freedom of Association and Collective Bargaining

Workers shall be free to associate, form and join (or refrain from joining) organisations and bargain collectively without interference, discrimination, retaliation, or harassment. Suppliers shall not penalise or subject workers to reprisal, harassment, or intimidation for the non-violent exercise of these rights.

Grievance Management

Suppliers shall provide an effective mechanism for workers to report grievances confidentially and anonymously, free from retaliation. Suppliers shall maintain an effective resolution process, clearly communicated to workers, to timely investigate and address worker concerns.

B. HEALTH AND SAFETY

Occupational Health and Safety Management

Suppliers shall establish and uphold a safe work environment, incorporating effective health and safety practices, granting workers the right to refuse hazardous tasks and report unhealthy conditions while ensuring the overall well-being of the workers' physical and mental health.

Suppliers shall comply with applicable laws regarding occupational safety, working conditions, and health standards and obtain and manage valid or current copies of all occupational health and safety-related permits and approvals as required by applicable regulatory requirements.

Suppliers must implement a process for identifying and documenting foreseeable occupational health and safety hazards, including physical, chemical, and biological hazards. Suppliers shall conduct preventive maintenance and safe work procedures (including lockout/tagout).

Chemical Management

Suppliers shall implement a program to take reasonable steps to prevent adverse impacts on people and the planet arising from processes and operations of chemicals.

Machine Safeguarding

Suppliers shall implement a regular machinery maintenance program. Production and other machinery shall be regularly checked for safety hazards.

Emergency Preparedness and Response

Suppliers shall identify and evaluate potential emergency situations, developing and executing emergency plans and response procedures to minimise harm to life, the environment, and property.

Suppliers shall implement response systems, conduct worker training and drills, and ensure the availability of necessary resources such as first-aid supplies and fire detection equipment. The emergency plans should encompass reporting mechanisms, alarm systems, evacuation procedures, unobstructed exit facilities, contact information for emergency responders, and recovery plans.

Infectious Disease Preparedness and Response

Suppliers shall implement a plan to prevent and respond to the potential for an infectious disease among their workers.

Incident Management

Suppliers shall establish procedures and systems to effectively prevent, manage, and monitor health and safety incidents and incidents with potential for undesirable consequences; classify and record injury and illness cases; provide necessary medical treatment; investigate cases; implement corrective actions to eliminate their causes; and facilitate the return of workers to work. Necessary medical treatment means that, at a minimum, first aid and information regarding affordable and accessible health services. Where required by law, Suppliers must provide on-site health facilities with qualified health professionals.

Working and Living Sanitation and Hygiene

Suppliers shall provide workers with safe, sanitary conditions in all Supplier-controlled worker environments. Suppliers shall provide workers with accessible and clean toilet facilities, potable water, sanitary dining, food preparation, and storage facilities. If Suppliers offer dormitories for workers, they must be clean, respect workers' privacy, provide sufficient living space and satisfy all applicable legal requirements. Workers must have reasonable and unrestricted access to basic hygiene facilities and separate toilet facilities for different genders. The dormitories must meet safety standards, be equipped with fire detection and suppression equipment, and provide workers with adequate means of egress in an emergency.

C. ENVIRONMENT

Effective Management and Disposal of Hazardous Substances

Suppliers must adhere to relevant laws and regulations concerning the use of specific substances in their products, manufacturing processes, operations, and services, ensuring effective identification and proper management of hazardous substances that can potentially harm humans or the environment. Suppliers shall provide workers with necessary training on the safe handling and disposal of such substances.

Combustible Dust Hazard Management

Suppliers shall implement a documented program to identify, evaluate, and control the hazards of processes and operations that produce combustible dust. Appropriate controls shall be enforced to mitigate the hazards to the lowest acceptable risk levels.

Solid Waste Management

Suppliers shall implement a systematic approach to identify, manage, reduce, and dispose of or recycle hazardous and non-hazardous waste in accordance with applicable laws. Suppliers are encouraged to minimise waste to landfills from their operations.

Suppliers shall only use licensed and qualified hazardous waste transporters. Suppliers shall conduct due diligence on the treatment method their contracted waste disposal vendors utilise to dispose of waste.

Water and Wastewater Management

Suppliers shall implement a system to identify, control, and reduce wastewater produced by its operations in accordance with applicable laws. Suppliers shall conduct routine monitoring of the performance of their wastewater treatment systems.

Stormwater Management

Suppliers shall implement a system to prevent contamination of stormwater runoff. Suppliers shall prevent illegal discharges and spills from entering storm drains, the public water supply, or public bodies of water.

Air Emissions Management

Suppliers shall identify, manage, reduce, and control air emissions from their operations that pose a hazard to the environment in accordance with applicable laws. Ozone depleting substances should be effectively managed in accordance with applicable protocols. Suppliers shall regularly monitor the performance of their air emission control systems.

Greenhouse Gas Emissions Management

Suppliers shall identify, manage, reduce, and control greenhouse gas (GHG) emissions from their operations. Suppliers shall consistently measure, establish goals, track advancements, and decrease their emissions of GHG by implementing conservation practices, utilising clean energy sources, or employing other appropriate methods.

Boundary Noise Management

Suppliers shall identify, control, monitor, and reduce noise generated by the facility that affects boundary noise levels.

Resource Consumption Management

Suppliers shall regularly quantify, set targets, monitor progress, and reduce consumption of fossil fuels, water, hazardous substances, and natural resources by modifying production, maintenance and facility processes, substituting materials, and re-using, conserving, or recycling.

D. BUSINESS OPERATION AND MANAGEMENT

Management Systems

Suppliers shall implement or maintain management systems that facilitate compliance with this Code and the law, identify and mitigate related operational risks, and facilitate continuous improvement.

Suppliers are expected to continuously monitor and enforce the standards in this Code within their operations and supply chain, including subcontractors, while also focusing on risks related to women and vulnerable groups, such as children, indigenous peoples, and temporary or migrant workers.

Suppliers shall identify representatives responsible for implementing management systems and programs that oversee compliance with applicable laws, conformance with this Code. Senior management must routinely review and assess the quality and efficiency of the management systems and programs.

Documentation and Records

Suppliers must adhere to all applicable legal requirements while creating, storing, and disposing of business records. Suppliers shall maintain confidentiality to safeguard privacy and hold a valid business license for all their facilities. Suppliers shall review and comply with applicable legal obligations, obtaining necessary permits such as health and safety permits, occupancy permits, customs records, and other licenses required for their operations.

Training and Communication

Suppliers shall establish appropriate training programs to ensure the effective implementation of policies and this Code and comply with applicable legal requirements. Communication channels must be in place to provide clear and accurate information about the Supplier's performance, practices, policies, and expectations to workers, sub-tier suppliers, and subcontractors. Suppliers shall have mechanisms to obtain feedback on their practices and promote ongoing improvements.

Corrective Action Process

Suppliers shall establish a process to promptly address and rectify any nonconformance or violations found through internal or external audits, assessments, inspections, or reviews.

Business Continuity Planning

Suppliers shall have well-developed strategies in place to minimise the impact of any business disruptions, such as natural disasters, terrorism, strikes, computer viruses, infectious diseases, and other similar events. These plans should prioritise the safety and well-being of the workers and take measures to safeguard the environment from any adverse consequences resulting from such disruptions.

Responsible Sourcing of Materials

Suppliers shall conduct due diligence on minerals within their supply chain and identify the origin of minerals used, establishing specific policies and management systems to identify relevant risks and implement appropriate measures to mitigate them.

Due diligence shall be conducted at the material processing level to determine whether relevant materials such as recycled plastics, bio-based material, and any additional materials notified to Suppliers by Nanofilm originate from high-risk regions, including areas associated with conflict, the worst forms of child labour, forced labour and human trafficking, gross human rights violations such

as widespread sexual violence, or other reasonably objective high-risk activities, including severe health and safety risks and negative environmental impacts.

Suppliers shall obtain commodities for their products in a manner that shows consideration for local communities and safeguards ecosystems. Suppliers shall continuously evaluate their upstream suppliers' social and environmental practices, following established frameworks for due diligence.

Land and Natural Resource Rights

Suppliers must respect the legal land rights of individuals, indigenous people, and local communities, including their established public, private, communal, collective, indigenous, and customary rights over natural resources (e.g., fisheries, forests, and water).

E. ETHICAL BEHAVIOUR

Anti-Corruption

Suppliers shall not engage in corruption, extortion, embezzlement, or bribery with anyone for any reason, whether involving dealings with government officials or the private sector. This includes offering, promising, authorising, giving, or accepting anything of value (including but not limited to kickbacks, gifts, and vouchers) to obtain or provide undue or improper advantages to anyone for any reason.

Suppliers shall comply with all applicable anti-corruption laws, including the Singapore Prevention of Corruption Act 1960, the United States Foreign Corrupt Practices Act and the United Kingdom Bribery Act. Suppliers are strictly prohibited from directly or indirectly offering or accepting anything of value to government officials to induce or reward improper actions. This includes various prohibited payments such as cash, gifts, product discounts, meals, and entertainment. Suppliers shall establish robust procedures for monitoring, record-keeping, and enforcement to ensure compliance with anti-corruption laws.

Whistleblower Protections

Suppliers must offer a confidential and anonymous channel for managers and workers to report workplace grievances without fear of retaliation. Suppliers shall uphold whistleblower confidentiality and ensure that there are no adverse consequences for workers who report genuine concerns regarding inappropriate behaviour.

Transparency

Suppliers shall maintain truthful and accurate records concerning their business operations, labour practices, health and safety measures, and environmental practices and shall disclose such information to all appropriate parties as required by law. Suppliers must cooperate with any information requests or assessments initiated by Nanofilm to verify compliance with this Code. Suppliers are prohibited from falsifying records or misrepresenting conditions or practices within the supply chain.

Privacy and Data Protection

Suppliers shall comply with applicable privacy, data protection and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared. Suppliers shall establish a comprehensive security program incorporating technical and organisational measures to prevent unauthorised disclosure, loss, alteration, compromise, or misuse of confidential, proprietary, or protected information. Upon Nanofilm's request, Suppliers shall disclose the use and management of data and information within the scope of the Supplier relationship.

Protection of Intellectual Property

Suppliers shall uphold and honour intellectual property rights and ensure the protection of customer information. Suppliers shall manage technology and know-how in a manner that safeguards intellectual property rights.

Responsible Artificial Intelligence

Suppliers that develop (or contribute to developing), train, or use artificial intelligence (AI) must do so according to legal requirements and should strive to follow best practices for responsible AI.

Trade

Suppliers shall comply with all applicable import, re-import, sanctions, anti-boycott, export, and re-export control laws. Suppliers shall not provide any goods or services to Nanofilm if their receipt is restricted or prohibited, including any goods or services originating from a country or manufactured or supplied by an individual, corporation, organization, or entity under sanctions, embargoes or any other restrictions administered by the United Nations, the United States, the European Union, or any other applicable government authority.

Fair Competition

Suppliers shall adopt fair practices and comply with anti-trust and fair competition laws.

Conflict of Interest

Situations that create a conflict of interest or perception must be avoided. Suppliers shall disclose any actual or potential conflict of interest between a Supplier or any of its Representatives with Nanofilm.