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<b>ETHICS POLICY</b>			

This is strictly an internal document for use only (within the company) and under no circumstances shall any employee share any Company information under this document with any third party, outside agency, authority without prior written approval of the Group Managing Director. Any violation of this will be considered a serious breach of contract leading to termination of employment and other relevant action by the Company

- Be honest and fair
- Never manipulate, misrepresent, abuse or conceal information with the management
- Avoid conflicts of interest between work and personal affairs
- Never discriminate against anyone
- Seek help if you have queries about this document or if you face an ethical dilemma
- Cooperate with any Company investigation of a possible ethics violation
- Report ethics violations or suspected violations as per the procedure outlined in this document

#### USING THE ETHICS POLICY

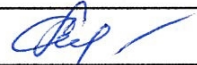


This document introduces you to specific principles and policies covering key ethical issues. It will identify risk areas that you may encounter in your job and provide guidelines on how you should conduct yourself. The Guiding Ethical Principles stated at the beginning provide you with a general guideline for appropriate business conduct. However, no code of ethics or statement of ethical principles can spell out the proper conduct for every situation. In the final analysis, you must rely on your own good judgment and sense of ethical behavior to make sure that you are doing the correct thing for the organization. In the event of any doubt, you must take suitable guidance from the hierarchy outlined in this document

#### INTRODUCTION

Who is Covered by the Ethics Policy? Employees of Indorama

**Third parties** - Indorama also expects its suppliers, consultants, law firms, public relations firms, contractors and other service providers to act ethically and to conform to the standards of this Ethics Policy. If you hire a service provider, you should take reasonable steps to ensure that the service provider has a reputation for integrity and ethical conduct and that the service provider is acting in a manner that reflects the highest ethical standards.

**Definition of Associates** - In this document, when the term 'Associates' is used, it refers collectively to Indorama's employees, suppliers, customer, service providers, contractors, financiers, and other parties who are directly or indirectly associated with Indorama's business activities. Indorama conducts business in many countries around the world. Our associates are citizens of many countries and, as a result, our operations are

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subject to many different laws, customs and cultures. Indorama is committed to the highest ethical standards in the conduct of our business worldwide.

The following basic obligations apply to all employees:

- Follow the local law at all times! If you have been asked to violate a law, report it immediately in terms of the reporting hierarchy.
- Read understand this document and apply them in your job every day.
- Seek assistance from your supervisor, HR & OD Department or members of the Senior Leadership when you have questions about the application of these guidelines or other policies.
- Cooperate with Indorama investigations into concerns about violations of guidelines.

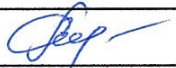
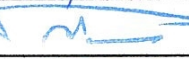

**Indorama prohibits anyone from retaliating against anyone who in good faith raises or helps to resolve an ethical concern.**


### RESPONSIBILITY OF MANAGERS

If you are a manager, you must monitor ethics compliance. Supervision of ethics is as important as supervision of performance. You should do the following to ensure that our company maintains the highest ethical standards:

- When an ethics issue comes to your attention, you are encouraged to contact either your supervisor or HR & OD Office or a member of the Senior Leadership for assistance.
- Meet with your direct reports as a group periodically to review any issues on ethics.
- Lead by example and train your subordinates to be ethical in all dealings and to avoid even the appearance of unethical conduct.
- If an ethics issue arises with one of your subordinates, make sure other subordinates are not making the same mistake.
- Ensure open communication by encouraging subordinates in your department or division to ask questions concerning ethics matters.
- Encourage self-reporting of ethics violations. If a subordinate voluntarily reports that he or she was involved in an ethics violation, such self-reporting may be taken positively when determining the appropriate disciplinary action to be taken.
- Never cover up or ignore an ethics problem. Address ethics matters in a timely manner and seek guidance if necessary.
- Appreciate individuals who raise ethics issues.
- Never retaliate against anyone for raising an ethics issue or assisting in an ethics investigation or for participating or assisting in any proceeding relating to an alleged violation of any applicable government regulations, laws or rules

### DISCIPLINE FOR VIOLATIONS

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Appropriate disciplinary action up to and including termination, may be taken against anyone whose conduct violates this Ethics Policy or applicable laws and regulations. Self-reporting of ethics violations is encouraged and may be considered positively when determining the appropriate disciplinary action to be taken.

#### WHEN YOU HAVE AN ETHICS CONCERN

One of the most important responsibilities Indorama's employees have is the obligation to raise genuine concerns about a possible violation of company policies. If you are reluctant to raise these concerns, you should remember that you can cause harm to our Company and fellow colleagues if you remain silent.

#### HOW TO RAISE AN ETHICS CONCERN

You may report ethics concern or possible violations of these guidelines (or other Indorama policies) by any of the following methods:

**Use the Open Door.** The Open Door is the most direct way to voice any concern to a supervisor. If you believe your immediate supervisor is involved in misconduct, report the misconduct to the next level of management believed not to be involved or use one of the other reporting channels described below.

**Contact a senior member of the HR & OD dept**

**-or-**

**Contact a member of the senior Leadership**

**Under extreme circumstances, contact the Group Managing Director**




#### THE SENIOR LEADERSHIP

Indorama's Senior leadership by default includes all executives in M10 (M1) level and higher.

These individuals have a significant obligation to uphold the highest ethical standards in their area and across the organization as well, by ensuring compliance and by personal example. They are also expected to keep the Group Managing Director and / or Chairman informed of material ethical issues and consult the when necessary, and also play an active role in policy making.

#### FINANCIAL INTEGRITY

Indorama requires honest and accurate recording and reporting of financial information to the management in order to make responsible business decisions. All financial books, records and accounts must accurately reflect

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transactions and events and conform to generally accepted accounting principles and to Indorama's system of internal controls.

**Guidelines to observe**

- Answer all inquiries from Indorama's management, internal auditors and internal investigators accurately and completely. Do not suppress or withhold relevant information to management.
- Retain documents in accordance with applicable laws, regulations subject to compliance with all internal retention policies and directives.
- Be alert for any attempts to circumvent internal controls.
- Follow Indorama directions and guidelines for product pricing, markups and markdowns.

**CONFLICTS OF INTEREST**

You have a responsibility to avoid situations and relationships that involve actual or possible conflicts of interest. The appearance of a conflict may be just as damaging to Indorama's reputation as an actual conflict. A conflict situation can arise if you take actions or have interests that are inconsistent with the interests of Indorama or that may interfere with your ability to perform your job effectively on behalf of the Company.

You are responsible for an advancing Indorama's business interests when the opportunity to do so arises. You may not take any opportunities or use any confidential information for your benefit, or for the benefit of your friends or family members, that you discover or obtain through your employment with Indorama.

You may also not use your position with Indorama or any of Indorama's resources property or information for your or your friends or family members personal gain benefit.

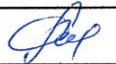
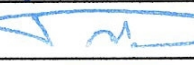

**Guidelines to observe**


- It is your responsibility to your immediate supervisor any situation that you believe creates or could create a conflict of interest.
- Supervisors are encouraged to then bring the matter to the attention of member of the Senior Leadership who will determine how to proceed.
- When in doubt, disclose the facts and get advice before acting.

**GIFTS AND GRATUITIES**

You may not request, encourage, or accept a gift or gratuity from a supplier, service provider or customer, or potential one, who you believe may seek to influence any business decision or transaction involving Indorama.

Corporate compliments of nominal value which are given on special occasions (such as New Years) or corporate gifts (such as annual diaries, pens, calendars, and other such nominal value goods, are exempt. In case you have a doubt if an item does or does not qualify under this category, you may consult your supervisor.

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Examples of gifts or gratuities include the following:

- Free goods
- Tickets to sporting or entertainment events
- Kickbacks in the form of money or merchandise
- Paid trips
- Personal services or favors

**Guidelines to observe**

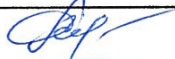
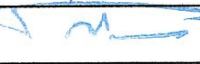

- Any gift or gratuity received from a supplier must be reported to your immediate supervisor and must be returned on the pretext company policy.
- Where return is impractical, any gift that is not returned should be reported to your supervisor and may need to be deposited with the Finance department of each Business Unit for re-use or other purposes.
- Any offer of gift or gratuity must be reported to your supervisor also.
- To avoid providing your residential addressees to any supplier for sending any gifts (including corporate complimentary gifts) & if any received to be reported to your supervisor and may need to be deposited with the Finance department of each Business Unit for re-use or other purposes.

**CONFIDENTIAL INFORMATION**

Your position within Indorama may give you access to confidential information about our business, customers, suppliers and other organizations with which we have associations or do business. Such information must always be kept strictly confidential. You should consider all information gained through your employment as confidential information. Accessing or attempting to access confidential or personal information for nonbusiness related purposes are strictly prohibited. You must return all confidential Indorama information (if in physical form) along with any other Indorama property in your possession upon termination of employment.

**Guidelines to observe**

- Do not disclose confidential information to anyone outside the Company without the express written approval of your supervisors. Supervisors are in turn responsible for consulting their superiors, the HR & OD Department, or the Commercial Department of each Unit depending on the circumstance. Before the exchange of material information, a 'Confidentiality Agreement' must be signed with the other party (available with the commercial Department of each Unit).
- Disclose confidential information only for legitimate business purposes.

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- Handle all confidential information with care to avoid inadvertent or careless disclosure.
- Secure or password-protect all files or records containing confidential information as necessary to protect the confidentiality of that information.

### TRADE SECRETS

Indorama has invested in the development of systems, processes, products, know-how and technology that have made us a leader in the areas we operate and has given us a competitive edge. We call this information, know-how and technology our trade secrets. All trade secrets must be kept confidential and secure. In addition to protecting our own trade secrets, we respect the trade secrets of others.

#### Guidelines to observe

- Always protect and maintain the confidentiality of our trade secrets.
- If you have a question as to whether information is a trade secret, ask your supervisor.
- If your supervisor has questions, he or she should contact the Commercial Department.
- Any creations or inventions that you make as an Indorama employee are the property of Indorama. In furtherance of this policy, you may be required to sign an invention disclosure that gives ownership of any such creations or inventions with Indorama.

#### Insider Trading

It is illegal to buy or sell stock or other securities on the basis of material, nonpublic (i.e. inside) information. It is also illegal to communicate (or "tip") inside information to others so that they may buy or sell stock or other securities. If you are aware of material, nonpublic information about Indorama or any other company, including our suppliers or business partners, you are prohibited from trading (directly or indirectly) or tipping others to trade in the stock or other securities of that company. These same restrictions apply to any person who lives in your household or who is financially dependent upon you.

Inside information is any non-public information that a reasonable investor is likely to consider important in making an investment decision. Common examples of inside information include (which information is not available to the public at large through public announcements & reports):

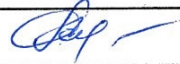


Projections of future earnings or loss


News of a significant or pending merger, acquisition or tender offer.

News of a significant sale of assets or the disposition of a subsidiary

Changes in dividend policy, the declaration of a stock split, or the offering of additional securities.

Changes in management.

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Significant new products or discoveries

Impending bankruptcy or financial liquidity problems

The gain or loss of a significant supplier or customer

The possible awarding or cancellation of a significant contract to either Indorama or to a supplier

Guidelines to observe

Never buy or sell the stock or other securities of any company while you have inside information about that company

Never recommend that anyone buy or sell the stock or other securities of any company while you have inside information about that company

Do not disclose inside information about Indorama to anyone outside of Indorama (including your family members), unless such disclosure has been approved by the Corporate Legal Department, and only after the Corporate Legal Department has informed you that adequate steps have been taken to prevent misuse of the information

Disclose inside information within Indorama only on a need to know basis

#### SAFEGUARD OF ASSETS

Indorama's property should be used only for its business purposes and should not be used for any of personal gain. You are responsible for maintaining Indorama's property under your control and should take reasonable steps to protect it from theft, misuse, loss, damage or damage.




Indorama has the right to monitor your business communication, including their content, and your usage of communication tools.

Guidelines to observe

Do not connect a modem to any computer in Indorama's offices without prior approval of the IT department

Do not use Indorama letterhead when writing letters regarding personal or non business matters

Safeguard all physical, financial and other company assets

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**MEDIA STATEMENTS**

You may not make any statement (written or verbal) on behalf of Indorama to media, news publications, trade publications or any other channel of communication without prior approval from Corporate legal Department. Also, do not respond to an inquiry from outside media yourself without prior consultation and approval from Corporate Legal Department.

**MUTUAL RESPECT**

Indorama Associates should treat each other with dignity and respect. We should be fair and courteous in all of our interactions in the workplace. The policies in this section are an extension of our corporate value of "Respect and Empathy".

**NON-DISCRIMINATION**

Indorama is committed to ensuring that our associates represent the diversity of the communities we serve, Indorama will not tolerate discrimination in employment on the basis of race, color, age, sex, religion, disability, ethnicity, national origin, regional origin, marital status or any other legally protected status. Any such discrimination against a customer or supplier is also strictly prohibited.

**Guidelines to observe**

Review your own decisions to ensure that merit and business considerations, instead of prejudice, stereotyping or bias, drive your actions.

Do not allow race, color, age, sex, religion, disability, ethnicity, national origin, regional origin or marital status to be a factor in hiring, evaluation, promotion, compensation or other employment-related decisions.

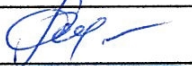


Immediately report any suspected acts of discrimination by or against any associate, customer or supplier.

**HARASSMENT AND INAPPROPRIATE CONDUCT**


Harassment of any type, whether directed at an Indorama employee, supplier, customer or anyone doing business with Indorama, will not be tolerated. Harassment is broadly defined and includes conduct, which negatively interferes with work performance, diminishes the dignity of any person or which creates an intimidating, hostile or otherwise offensive work environment.

Verbal, visual or physical conduct of a sexual favors, foul language, off-color jokes, remarks about a person's body or sexual activities;

- Sexual advances, requests for sexual favors, foul language, off-color jokes, remarks about a person's body or sexual activities;

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- Displaying sexually suggestive pictures or objects, suggestive looks leering;
- Inappropriate touching

Additionally, Indorama will not tolerate violent acts or threats of violence on Indorama property or while doing business with Indorama.

**Guidelines to observe**

- Do not make insulting or offensive remarks. If one of your comments or jokes offends someone else, it may be as harassing.
- If you are upset by a person's choice of words, speak up and tell that person. Explain why the comments offend you, and ask the person to stop.
- Avoid making jokes or comments or using nicknames if you question their appropriateness.
- Do not make sexual advances to another person with whom you work.
- Do not show favoritism on performance evaluations or in other actions based on personal relationships.
- Immediately report any act of Harassment or Inappropriate Conduct.

**IMMIGRATION**

You may not hire, recruit, or refer for a fee, anyone not legally authorized to work in your country of work. Indorama is required to inspect, verify and document the identity and employment authorization of every employee.

**Guidelines to observe**




All persons hired by Indorama, must provide proper documentation and verification of their authorization to work.

Indorama requires that all employment agencies, contractors and others doing business with Indorama fully comply with all immigration laws.

**PRIVACY OF RECORDS**

Only employees who are authorized and who have a work-related reason may access company personnel and medical records. Personnel and medical records should contain only employment-related information. All matters relating to employment and termination are confidential. Outside inquiries must be directed to the HR & OD Department. Indorama is also committed to protecting personal information that we maintain on individuals.

**Guidelines to observe**

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If you are asked by any outside person, group or agency to provide access to records maintained by Indorama, you must discuss the request with the HR & OD Department.

Indorama maintains a privacy policy for our customers, suppliers and service providers, which it follows meticulously and also expects the reciprocation.

#### **FRATERNIZATION**

Indorama's employees are expected to conduct themselves in a manner that promotes respect, trust, safety and efficiency in the workplace. You may not date or become romantically involved with another member if you can influence that person's terms and conditions of employment or if that person can influence the terms and conditions of your employment.

##### **Guidelines to observe**

In case of getting romantically involved, where there is reporting relationship of the concerned employees to immediately bring to the notice of HR & OD Department and seek a transfer out of the department and place both of them in such a situation where there would be no reporting relationship.

#### **ALCOHOL AND DRUG ABUSE**

Indorama is committed to a drug and alcohol free work environment and maintains a strict Alcohol and Drug Abuse Policy.

Indorama requires all job applicants to be drug screened as part of the post-offer hiring process. Any applicant who tests positive for illegal drug use will not be hired. Where permitted by law, you may also be subject to random testing if there is a reasonable basis to suspect you are under the influence of drugs.




##### **Guidelines to observe**


Seek professional help if you have a problem with substance abuse before it adversely affects you personally or professionally.

#### **PROCUREMENT AND SUPPLIERS**

Indorama bases its relationships with suppliers on lawful, efficient and fair business practices. The selection of suppliers must be made on the basis of objective criteria, including quality, price delivery, adherence to schedules, product suitability, maintenance of adequate sources of supply and Indorama's purchasing practices and procedures. You must treat Indorama suppliers with respect, fairness and honesty keeping Indorama's business objectives in view. We also expect our suppliers to follow all applicable legal requirements in their business practices.

You should not approach a supplier or potential supplier about providing employment for your immediate family members without prior consent from your supervisor and Business Head.

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Indorama will not do business with former employees if a conflict of interest exists between his/her former position at Indorama and his/her new position. The HR & OD department may review inquiries and determine whether a conflict exists when a former employee proposes to go or has gone, to work for a supplier.

**Guidelines to observe**

Avoid conflicts of interest in supplier selection, such as directing business to a supplier owned or managed by a relative or a friend.

Employees who are involved in proposals, bid preparations or contract negotiations must be certain that all statements, communications and representations are accurate and truthful.

Do not have social or other relationships with suppliers, if such relationship would create the appearance of impropriety or give the perception that business influence is being exerted.

If you believe that you may be perceived to have an inappropriately close relationship with a supplier or appear to be exerting business influence, you should inform your supervisor. If your supervisor has questions, he or she should contact a member of the Senior Leadership.

**ENVIRONMENT, HEALTH AND SAFETY**

Indorama is committed to the health, safety and the protection of the environment and to conducting our business in compliance with all environmental health and safety laws. Our policy is to conduct our business in a socially responsible and ethical manner that protects the environment and the health and safety of our Associates.

As an employee of Indorama, you must:

Always comply with all relevant environmental, health and safety laws.

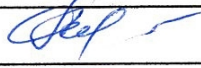


Reduce waste and appropriately dispose of toxic or hazardous materials.

Respect the environmental rights and interests of our neighbors and the communities around Indorama's operating locations.

Create and maintain a safe working environment.

Help prevent accidents and injuries

Avoid unsafe activities and conditions, including blocking fire exits, improper shelving of inventory and obstructing aisles.

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Follow all company policies and directives relating to the environment and the health and safety

**Guidelines to observe**

Immediate report (through the reporting hierarchy) any suspected environmental law or Occupational Safety and violation of Health Laws.

**GOVERNMENTAL DEALINGS**

You may not enter into any contract with any governmental entity involving the sale of products or services without written approval from the concerned Business Head.

**Guidelines to observe**

Inquiries from government investigators must be answered accurately in accordance with the guidelines issued by your supervisor.

**POLITICAL ACTIVITIES**

No political contribution or use of Indorama property, services or other assets for political purposes may be made without the prior approval of the Group Managing Director or Chairman. Indirect expenditures on behalf of a candidate or an elected official, such as travel or use of telephones, email, and other corporate equipment, are subject to the same prohibitions.

**Things to Remember!**

Except as required by law or allowed by Indorama policy, employees may not use their work time or other employees' work time for political activities.




Except as required by law, you should not use your job title or Indorama affiliation in connection with the support, endorsement, or testimonial of a political candidate or organization without prior approval.


**INTERNATIONAL TRADE**

International trade is regulated through means of various international, bilateral and multilateral treaties and local economic policies and regulations. For example, all goods imported into the United States must pass through Customs where a duty must be paid, unless an exemption applies.

You should be alert to the following:

- Entry of goods under a preferential duty program (e.g., NAFTA) without supportive procedures that assure compliance with program requirements.

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Federal agencies administer a variety of embargoes and sanctions programs against a number of countries, as well as nationals of those countries, because of activities deemed contrary to the interests of their country and the interests of their allies. Transactions with certain designated individuals and organizations, such as terrorist organizations, narcotics traffickers and weapons proliferators are also prohibited even though those individuals or organizations may not be associated with any particular country's embargo. Severe civil and /or criminal penalties may be levied against companies or individual that violate these regulations. Always consult with the Commercial Department prior to entering into International trade negotiations or transactions with any such organizations/countries where you suspect there could be governmental restrictions.

**Guidelines to observe**

Follow all relevant international trade control regulations, including licensing, shipping documentation, duty requirements, import/export documentation and reporting, record retention requirements of all countries in which you conduct business.

Understand which party to an international trade transaction is responsible for the accuracy of trade documentation and ensure that Indorama has properly discharged its obligations in the transaction.




- You are responsible for knowing with whom you are dealing when it comes to international trade.
- You must not do anything that would facilitate business with any embargoed country.

**RESTRICTIVE TRADE PRACTICES & BOYCOTTS**

Indorama will not participate in any activity, including those fostered by foreign countries or organizations, intended to restrain trade or promote a boycott of customers or suppliers located in a friendly country. If you learn of a boycott request or a related information request, you must report it immediately.

**Guidelines to observe**

- Every one should contribute his/her part to ensure the effectiveness of IT security measures and comply with the IT Security Rules.
- Do not disclose your passwords to any other individuals (s) and ensure only legitimate use of your user ID on systems, applications and data.
- Your password should consist of at least six characters including at least one number. Passwords should not be based on names, birthday dates, or anniversary dates of yourself or close family members.
- Ensure that your computer is not accessible in your absence. You must lock your computer to prevent unauthorized access and shut down computer when you leave your workplace for more than few hours. Use a password protected screensaver.

Prepared by:	Position :- Manager of HR	Date: 28.05.2022	Signature: 
Checked by:	Position :- Director of HR	Date: 28.05.2022	Signature: 
Approved by:	Position :- General Director	Date: 28.05.2022	Signature: 

- You must allow automatic virus update to be uploaded by connecting to local network regularly.
- You should never install any unauthorized hardware or software at your workplace without approval from the IT Department.

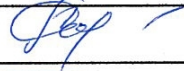

### FINANCIAL TRANSACTION

In case of any out of the ordinary financial transactions with any supplier, service provider, agent or customers becomes essential, then such a transaction need to be brought to the attention of the immediate supervisor and they have to get clearance from management before such a transaction is implemented/executed/completed.

### UNDERTAKING OF COMPLIANCE

I/We have gone the Guiding Ethics manual and have understood and hereby give an undertaking the I /we will follow the ethics stated by Indorama both in letter and spirit. I/We also hereby give an undertaking that we will take the initiative to immediately report any non-compliance /violation of the ethics guidelines as set forth in his manual.

I/We do understand that I/We are liable to lose the privilege of our association with Indorama in case of I/We are found guilty of violation/non compliance of the corporate guidelines as set forth here.

Prepared by:	Position :- Manager of HR	Date: 28.05.2022	Signature: 
Checked by:	Position :- Director of HR	Date: 28.05.2022	Signature: 
Approved by:	Position :- General Director	Date: 28.05.2022	Signature: