
ACI's Code of Conduct for Suppliers, Contractors, and Consultants

Agar Corporation Inc. (herein after referred to as 'ACI') is committed to unyielding integrity and high standards of business conduct in everything we do, especially in our dealings with representatives, suppliers, contractors and consultants (collectively "Suppliers"). ACI has created an asset of incalculable value: the company's worldwide reputation for integrity and high standards of business conduct. That reputation, built by so many people over so many years, depends on upholding it in each business transaction we make.

ACI bases its Supplier relationships on lawful, efficient and fair practices, and expects its Suppliers to adhere to applicable legal and regulatory requirements in their business relationships, including those with their employees, their local environments, and ACI. The quality of our Supplier relationships often has a direct bearing on the quality of our customer relationships. Likewise, the quality of our Suppliers' products and services affects the quality of our own products and services.

To help ACI Suppliers understand both (1) ACI's commitment to unyielding integrity, and (2) the standards of business conduct that all ACI Suppliers must meet, ACI has prepared this **Integrity Guide for Suppliers, Contractors and Consultants**. Suppliers are expected to collaborate with ACI's employees so that ACI's employees can continue to consistently meet these integrity commitments.

The Guide is divided into four sections:

- ACI's Code of Conduct
- ACI Compliance Obligations
- Responsibilities of ACI Suppliers
- How to Raise an Integrity Concern

Suppliers should carefully review this Guide, including but not limited to the section entitled "Responsibilities of ACI Suppliers." Suppliers are responsible for ensuring that they and their employees, workers, representatives and subcontractors comply with the standards of conduct required of ACI Suppliers. Please contact ACI's Quality Manager if you have any questions about this Guide or the standards of business conduct that all ACI Suppliers must meet.

ACI's Code of Conduct

- Obey the applicable laws and regulations governing our business conduct worldwide.
- Be honest, fair and trustworthy in all of your ACI activities and relationships.
- Avoid all conflicts of interest between work and personal affairs.
- Foster an atmosphere in which fair employment practices extend to every member of the diverse ACI community.
- Strive to create a safe workplace and to protect the environment.
- Through leadership at all levels, sustain a culture where ethical conduct is recognized, valued and exemplified by all employees.

No matter how high the stakes, no matter how great the challenge, ACI will do business only by lawful and ethical means. When working with customers and Suppliers in every aspect of our business, we will not compromise our commitment to integrity.

All ACI employees are obligated to comply with the requirements.

ACI's Compliance Obligations

These policies implement the ACI Code of Conduct and are supplemented by compliance procedures and guidelines adopted by ACI business components and/or affiliates. A summary of some of the key compliance obligations of ACI employees follows:

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Improper Payments

- Always adhere to the highest standards of honesty and integrity in all contacts on behalf of ACI. Never offer bribes, kickbacks, illegal political contributions or other improper payments to any customer, government official or third party. Follow the laws of the United States and other countries relating to these matters.
- Do not give gifts or provide any entertainment to a customer or supplier without prior approval of ACI management. Make sure all business entertainment and gifts are lawful and disclosed to the other party's employer.
- Employ only reputable people and firms as ACI's representatives and understand and obey any requirements governing the use of third party representatives.

International Trade Controls

- Understand and follow applicable international trade control and customs laws and regulations, including those relating to licensing, shipping and import documentation and reporting, and record retention requirements.
- Never participate in boycotts or other restrictive trade practices prohibited or penalized under United States or applicable local laws.
- Make sure all transactions are screened in accordance with applicable export/import requirements; and that any apparent conflict between U.S. and applicable local law requirements, such as the laws blocking certain U.S. restrictions adopted by Canada, Mexico and the members of the European Union, is disclosed to ACI's Quality Manager or ACI's Front Office Manager.

Money Laundering Prevention

- Follow all applicable laws that prohibit money laundering and that require the reporting of cash or other suspicious transactions.
- Learn to identify warning signs that may indicate money laundering or other illegal activities or violations of ACI policies. Raise any concerns to ACI's Quality Manager and ACI management.

Privacy

- Never acquire, use or disclose individual information in ways that are inconsistent with ACI privacy policies or with applicable privacy and data protection laws, regulations and treaties.
- Maintain secure business records of information which is protected by applicable privacy regulations, including computer-based information.

Supplier Relationships

- Only do business with suppliers who comply with local and other applicable legal requirements relating to labor, environment, health and safety, intellectual property rights and improper payments.
- Follow applicable laws and government regulations covering supplier relationships.
- Provide a competitive opportunity for suppliers to earn a share of ACI's purchasing volume, including small businesses and businesses owned by the disadvantaged, minorities and women.

Regulatory Excellence

- Be aware of the specific regulatory requirements of the country and region where the work is performed and that affect the ACI business.

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- Gain a basic understanding of the key regulators and the regulatory priorities that affect the ACI business.
- Promptly report any red flags or potential issues that may lead to a regulatory compliance breach.
- Always treat regulators professionally, with courtesy and respect.
- Assure that coordination with business or corporate experts is sought when working with or responding to requests of regulators.

Working with Governments

- Follow applicable laws and regulations associated with government contracts and transactions.
- Be truthful and accurate when dealing with government officials and agencies.
- Require any supplier or subcontractor providing goods or services for ACI on a government project or contract to agree to comply with the intent of ACI's working with Governments policy and applicable government contract requirements.
- Do not do business with suppliers or subcontractors that are prohibited from doing business with the government.
- Do not engage in employment discussions with a government employee or former government employee without obtaining prior approval of ACI management.

Complying with Competition Laws

- Never propose or enter into any agreement or understanding with an ACI competitor to fix prices, terms and conditions of sale, costs, profit margins, or other aspects of the competition for sales to third parties.
- Do not propose or enter into any agreements or understandings with ACI customers restricting resale prices.
- Never propose or enter into any agreements or understandings with suppliers that restrict the price or other terms at which ACI may resell or lease any product or service to a third party.

Environment, Health & Safety

- Conduct your activities in compliance with all relevant environmental and worker health and safety laws and regulations and conduct your activities accordingly.
- Ensure that all new product designs or changes or service offerings are reviewed for compliance with ACI guidelines.
- Use care in handling hazardous materials or operating processes or equipment that use hazardous materials to prevent unplanned releases into the workplace or the environment.
- Report to ACI management all spills of hazardous materials; any concern that ACI products are unsafe; and any potential violation of environmental, health or safety laws, regulations or company practices or requests to violate established EHS procedures.

Fair Employment Practices

- Extend equal opportunity, fair treatment and a harassment-free work environment to all employees, co-workers, consultants and other business associates without regard to their race, color, religion, national origin, sex (including pregnancy), sexual orientation, age, disability, veteran status or other characteristic protected by law.

Security and Crisis Management

- Implement rigorous plans to address security of employees, facilities, information, IT assets and business continuity.
- Protect access to ACI facilities from unauthorized personnel.
- Protect IT assets from theft or misappropriation.

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- Create and maintain a safe working environment.
- Ensure proper business continuity plans are prepared for emergencies.
- Screen all customers, suppliers, agents and dealers against terrorist watch-lists.
- Report any apparent security lapses.

Conflicts of Interest

- Financial, business or other non-work related activities must be lawful and free of conflicts with one's responsibilities to ACI.
- Report all personal or family relationships, including those of significant others, with current or prospective suppliers you select, manage or evaluate.
- Do not use ACI equipment, information or other property (including office equipment, e-mail and computer applications) to conduct personal or non-ACI business without prior permission from the appropriate ACI manager.

Controllership

- Keep and report all ACI records, including any time records, in an accurate, timely, complete and confidential manner. Only release ACI records to third parties when authorized by ACI.
- Follow ACI's general Accounting Procedures (GAP), as well as all generally accepted accounting principles, standards, laws and regulations for accounting and financial reporting of transactions, estimates and forecasts.
- Financial statements and reports prepared for or on behalf of ACI (including any component or business) must fairly present the financial position, results of operations, and/or other financial data for the periods and/or the dates specified.

Insider Trading or Dealing & Stock Tipping

- Never buy, sell or suggest to someone else that they should buy or sell stock or other securities of any company while you are aware of significant or material non-public information ("inside information") about that company. Information is significant or material when it is likely that an ordinary investor would consider the information important in making an investment decision.

Intellectual Property

- Identify and protect ACI intellectual property in ways consistent with the law.
- Consult with ACI upper management in advance of soliciting, accepting or using proprietary information of outsiders, disclosing ACI proprietary information to outsiders or permitting third parties to use ACI intellectual property.
- Respect valid patents, trademarks, copyrighted materials and other protected intellectual property of others; and consult with ACI upper management for licenses or approvals to use such intellectual property.

Responsibilities of ACI Suppliers

ACI will only do business with Suppliers that comply with all applicable legal and regulatory requirements. Today's regulatory environment is becoming more challenging, subjecting ACI and its Suppliers to a growing number of regulations and enforcement activities around the world. This environment requires that ACI and its Suppliers continue to be knowledgeable about and compliant with all applicable regulations and committed to regulatory excellence. Suppliers that transact business with ACI are also expected to comply with their contractual obligations under any purchase order or agreement with ACI and to adhere to the standards of business conduct consistent with ACI's obligations set forth in the "ACI Compliance Obligations" section of this

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Guide and to the standards described in this section of the Guide. A Supplier's commitment to full compliance with these standards and all applicable laws and regulations is the foundation of a mutually beneficial business relationship with ACI. ACI expects its Suppliers, and any Supplier's subcontractors, that support ACI's work with government customers to be truthful and accurate when dealing with government officials and agencies, and adhere strictly to all compliance obligations relating to government contracts that are required to flow down to ACI's suppliers.

As stated above, ACI requires and expects each ACI Supplier to comply with all applicable laws and regulations.

Unacceptable practices by an ACI Supplier include:

- **Minimum AACTI.** Employing workers younger than sixteen (16) years of age or the applicable required minimum age, whichever is higher.
- **Forced Labor.** Using forced, prison or indentured labor, or workers subject to any form of compulsion or coercion, or the trafficking in persons in violation of the US Government's zero tolerance policy or other applicable laws or regulations.
- **Environmental Compliance.** Lack of commitment to observing applicable environmental laws and regulations. Actions that ACI will consider evidence of a lack of commitment to observing applicable environmental laws and regulations include:
 - Failure to maintain and enforce written and comprehensive environmental management programs, which are subject to periodic audit.
 - Failure to maintain and comply with all required environmental permits.
 - Permitting any discharge to the environment in violation of law, issued/required permits, or that would otherwise have an adverse impact on the environment.
- **Health & Safety.** Failure to provide workers a workplace that meets applicable health, safety and security standards.
- **Human Rights.**
 - Failure to respect human rights of Supplier's employees.
 - Failure to observe applicable laws and regulations governing wage and hours.
 - Failure to allow workers to freely choose whether or not to organize or join associations for the purpose of collective bargaining as provided by local law or regulation.
 - Failure to prohibit discrimination, harassment and retaliation.
- **Code of Conduct.** Failure to maintain and enforce ACI policies requiring adherence to lawful business practices, including a prohibition against bribery of government officials.
- **Business Practices and Dealings with ACI.** Offering or providing, directly or indirectly, anything of value, including cash, bribes, gifts, entertainment or kickbacks, to any ACI employee, representative or customer or to any government official in connection with any ACI procurement, transaction or business dealing. Such prohibition includes the offering or providing of any consulting, employment or similar position by a Supplier to any ACI employee (or their family member or significant other) involved with an ACI procurement. ACI also prohibits an ACI Supplier from offering or providing ACI employees, representatives or customers or any government officials with any gifts or entertainment, other than those of nominal value to commemorate or recognize a particular ACI Supplier business transaction or activity. Furthermore, an ACI Supplier shall not offer, invite or permit ACI employees and representatives to participate in any Supplier or Supplier-sponsored contest, game or promotion.
- **Business Entertainment of ACI Employees and Representatives.** ACI suppliers will respect and comply with the business entertainment (including travel and living) policies established by ACI and governing ACI employees and representatives. An ACI Supplier is expected to understand the business entertainment policies of the applicable ACI business component or affiliate before offering or providing any ACI employee or representative any business entertainment. Business entertainment should never be offered to an ACI employee or representative by a Supplier under circumstances that create the appearance of an impropriety.

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- **Collusive Conduct and ACI Procurements.** Sharing or exchanging any price, cost or other competitive information or the undertaking of any other collusive conduct with any other third party with respect to any proposed, pending or current ACI procurement.
- **Intellectual Property & other Data and Security Requirements.** Failure to respect the intellectual and other property rights of others, especially ACI. In that regard, an ACI Supplier shall:
 - Only use ACI information and property (including equipment, drawings and specifications) for the purpose for which they are provided to the Supplier and for no other purposes.
 - Take appropriate steps to safeguard and maintain the confidentiality of ACI proprietary information, including maintaining it in confidence and in secure work areas and not disclosing it to third parties (including other customers, subcontractors, etc.) without the prior written permission of ACI.
 - If requested to send data over the Internet, encrypt all such data.
 - Observe and respect all ACI patents, trademarks and copyrights and comply with such restrictions or prohibitions on their use as ACI may from time to time establish.
 - Comply with all applicable rules concerning cross-border data transfers.
 - Maintain all personal and sensitive data, whether of ACI employees or its customers in a secure and confidential manner, taking into account both local requirements and the relevant ACI policies provided to the Supplier.
 - The transfer of any ACI technical information to any third party requires the express, written permission of ACI.
- **Trade Controls & Customs Matters.** Failure to comply with all applicable trade control laws and regulations in the import, export, re-export or transfer of goods, services, software, technology or technical data including any restrictions on access or use by unauthorized persons or entities, and failure to ensure that all invoices and any customs or similar documentation submitted to ACI or governmental authorities in connection with transactions involving ACI, accurately describe the goods and services provided or delivered and the price thereof.
- **Use Subcontractors or Third Parties to Evade Requirements.** The use of subcontractors or other third parties to evade legal requirements applicable to the Supplier and any of the standards set forth in this Guide.

The foregoing standards are subject to modification at the discretion of ACI. Please contact the ACI Quality Manager if you have any questions about these standards and/or their application to particular circumstances. Each ACI Supplier is responsible for ensuring that its employees and representatives understand and comply with these standards. ACI will only do business with those Suppliers that comply with applicable legal and regulatory requirements and reserves the right, based on its assessment of information available to ACI, to terminate, without liability to ACI, any pending purchase order or contract with any Supplier that does not comply with the standards set forth in this section of the Guide.

How to Raise an Integrity Concern

Subject to local laws and any legal restrictions applicable to such reporting, each ACI Supplier is expected to promptly inform ACI of any integrity concern involving or affecting ACI, whether or not the concern involves the Supplier, as soon as the Supplier has knowledge of such Integrity concern. An ACI Supplier shall also take such steps as ACI may reasonably request to assist ACI in the investigation of any integrity concern involving ACI and the Supplier.