



Code of Conduct



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A LETTER FROM OUR CEO

At Vantage, we are enabling tomorrow's solutions today by upholding our commitment to operating at the highest ethical standards in everything we do.

Our Code of Conduct provides a framework for making good choices: to abide by the law, to show integrity, and be responsible in all aspects of our business conduct. It outlines the norms, responsibilities, behaviors, and practices expected of all Vantage employees, regardless of our role, title, business unit, or location.

Compliance is mandatory, never optional. The Code is not a comprehensive rulebook, and it cannot address every circumstance. Vantage employees are expected to exercise their best judgments and behave according to the highest ethical standards. Every one of us must display honesty and quality.

Our Company operates at its best when we hold one another accountable, and when we share responsibility for adhering to our Code. Open, honest communications are the expectation, not the exception, in all matters related to ethics and integrity. I encourage each of you to read the Code carefully and to refer to it as a valuable guidance tool. Speak up if you have questions or observe conduct that is not holding true to who we are.

Be assured that Vantage will not tolerate retaliation against anyone who reports concerns in good faith. EthicsPoint is available 24 hours a day, 7 days a week, via phone or the Internet for those who wish to ask questions about Vantage's policies, seek guidance on specific situations, or report potential violations.

Thank you for upholding the standards in our Code of Conduct and for your ongoing commitment to Vantage.

Be Safe. Be Smart. Be Healthy.



A stylized, handwritten signature in black ink, consisting of a large 'S' followed by a horizontal line that loops back under the 'S'.

Steve Doktycz
Chief Executive Officer

WE ARE COMMITTED TO ETHICS AND COMPLIANCE

Vantage Specialty Chemicals, together with all of its subsidiaries and affiliates controlled by it (referred to collectively as “Vantage” or the “Company”) is committed to maintaining the highest standards of ethical conduct in all of its business dealings. We recognize that our ability to make life better through responsible chemistry depends on our reputation for integrity and our compliance with the law.

Our Code of Conduct (the “Code”) reflects this commitment. The Code identifies the standards that guide our actions, describes the values and ethical behavior expected of individuals acting on Vantage’s behalf, and reinforces our collective commitment to doing business the right way. Vantage expects you, as a Covered Person (defined below), to adhere to the Code and comply with the letter and spirit of all applicable laws, rules, regulations, and Vantage’s policies.

Vantage encourages you to ask any questions you may have about the Code and its applicability, and any other ethical or legal issues. Please speak up and contact Vantage’s Legal Department (Legal@VantageGrp.com) if you have questions, or raise concerns through contacting the Legal Department, your manager, your Human Resources Business Partner (“HRBP”) or our compliance reporting systems ([EthicsPoint - Vantage Specialty Chemicals](#)).

Our Values and Behaviors

Our values and behaviors are our guiding principles. They provide a framework for our leadership, daily decisions and how we interact with society, our partners and other businesses and with each other.

Values

Stewardship: We value the safety and wellbeing of our people, our brand and the environment.	Customer-First: We win the hearts and minds of every customer.	Results-Driven: We get things done. We deliver on our commitments.	Agile: We continuously seek new information and adapt.	Accountable: We take responsibility for our actions and outcomes.
Total Trust: We believe in one another's integrity, reliability, and competence.	Constructive Conflict: We challenge each other to achieve the best possible outcomes.	Planful Preparation: We build, implement, and communicate plans with clear responsibilities, timelines and outcomes.	Energetic Execution: We believe in the Vantage vision and enjoy the challenge of bringing it to life.	Relentless Results: We turn ideas into actions – and actions into outcomes.

Behaviors

OPERATING UNDER THE CODE

Who Does the Code Apply To?

This Code applies to you, if you are a director, officer, or employee of Vantage, Vantage's subsidiaries, and those affiliates directly and indirectly controlled by Vantage globally, as well as if you are a temporary employee, self-employed worker, or independent contractor acting on behalf of Vantage or any of the above-described subsidiaries and affiliates (collectively referred to as "Covered Persons" or "you").

Expectations for Covered Persons

You must read, understand, and comply with the Code. You may not take any actions that are contrary to the Code, nor may they authorize, direct, or condone Code violations by any other individual or entity working on Vantage's behalf.

In addition, you are expected to:

1. Act honestly and ethically in all business dealings, and in a manner consistent with the values and principles of the Code
2. Know and comply with relevant laws, regulations, rules, standards, and restrictions related to your duties, function, and responsibilities
3. Deal fairly with customers, suppliers, business partners, competitors, and colleagues, and treat others with respect
4. Refuse to take any action you know, or suspect is illegal or unethical, even if directed to by a supervisor or manager, and even if such action appears to benefit Vantage
5. Speak up about potential misconduct and promptly report known or suspected violations of laws, regulations, rules, or the Code
6. Act in good faith and in the best interests of the Company

Expectations for Managers and Leaders

Managers and Leaders at Vantage are expected to be role models and to lead by example in all aspects of their work, including by maintaining the highest standards of ethical conduct in all their business dealings, and fostering a culture of ethics among their teams. Managers and Leaders should ensure that their direct reports are familiar with the Code and report suspected violations. Managers and Leaders are also responsible for creating an atmosphere in which you are encouraged to raise concerns and report suspected violations in good faith, without fear of retaliation. Managers and Leaders must escalate any reports they receive related to known or suspected violations of the Code, laws, regulations, or policies to their supervisors, or to the legal department or the compliance reporting system.

Working with Business Partners

Business partners are third parties acting on Vantage's behalf or at Vantage's direction. Vantage is committed to working with business partners that share our values and commitment to legal and ethical conduct. You may not direct, authorize, condone, tolerate, or knowingly benefit from, behavior by business partners that would violate the Code if directly engaged in by a Covered Person, or willfully ignore suspicions of such behavior.

Violations of the Code

Violations of the Code, as well as any law, regulation, or other Vantage policy, may result in significant legal consequences and reputational harm for Vantage. If you direct, approve, conduct, or commit a violation of this Code, you may be subject to disciplinary action including, but not limited to, termination of employment or contractual relationship, removal from the Board (if a Director), legal action or referral for criminal prosecution, subject to applicable laws and regulations.

REPORTING

Duty to Report

You must report known or suspected violations of the Code, as well as any law, regulation, or other Vantage policy, to your manager or supervisor, the Legal Department, or through Vantage's compliance reporting system. Reports may be made confidentially and anonymously, where permitted by law. It is critical that you speak up about your concerns to help Vantage prevent unethical conduct from occurring, continuing, or escalating. Failing to report or withholding information about any known or suspected Code violation may itself be a violation of the Code.

How to Report

At any time, you may report any violations, or suspected violations, of this Code as well as any law, regulation, or Vantage policy to your manager or supervisor, your HRBP, or the Legal Department.

Alternatively, you may report violations, or suspicions of violations, through Vantage's compliance reporting system ([EthicsPoint - Vantage Specialty Chemicals](#)). Whichever way you report, you should provide enough detail so that Vantage can effectively investigate your concern. You can report anonymously, unless otherwise prohibited by law.

Nothing in this Code is intended to prevent you from reporting potential violations of law or regulations to any governmental authority.

Internal Investigations

Vantage strives to take reports seriously.

Prohibition on Retaliation

Vantage prohibits retaliating or attempting to retaliate against anyone who makes or helps someone make a good faith report of a known or suspected violation of the Code, policies, procedures, or illegal or unethical behavior.

Vantage also prohibits any form of retaliation or intimidation against those for participating in an investigation. Vantage also prohibits retaliation against anyone who in good faith

refuses to carry out a request or perform an action that would violate this Code. Retaliation in these circumstances is itself a violation of the Code.

Duty of Cooperation and Prohibition on Obstruction in Internal Investigations

You are required to cooperate fully in internal investigations, including by providing truthful and complete information. You may not attempt to conceal or cover up any known or suspected Code, policy, or legal violation, including by attempting to stop another Covered Person from reporting a known or suspected violation of this Code, or from cooperating in an investigation regarding the Code.

Government Inquiries and Investigations

From time to time, you and Vantage may be contacted by, or receive requests for information from, government investigators during a governmental investigation. Vantage is committed to cooperating in good faith with all government investigations and requires you to do the same. You must not destroy or alter documents relevant to, provide inaccurate or misleading information about, or otherwise obstruct a government investigation.

You must immediately notify your manager and the Legal Department if you are contacted by or receive a request for information from a government investigator. In general, you may not provide corporate documents to any government investigator without written pre-approval from the Legal Department. If government investigators demand corporate documents during a search of Vantage facilities despite the lack of Vantage's consent, you should endeavor to make copies of such documents and a list of every document inspected, copied, or seized.

ADHERENCE TO THE LAW

Following all applicable laws and regulations is critically important to Vantage's reputation and ability to operate globally. Failure to do so can create significant legal, regulatory, and reputational risk for Vantage. You must follow all applicable laws and regulations of the each of the countries where Vantage operates.

We expect you to comply with the Code and other Vantage policies, as applicable, as well as all applicable laws and regulations regardless of your geographic location. If a provision of the Code or any other Vantage policy conflicts with any local law or regulation where you are based, the provisions of the applicable laws and regulations shall apply.

Accurate Record-Keeping

Vantage is committed to maintaining accurate books, records, and accounts. You must keep accurate, complete, and reasonably detailed records of all Company transactions. You must document transactions in a timely manner. Agreements with partners, customers, and others must be transparent and documented in written agreements, accurately reflect the terms of the arrangement, and not include "side deals" or other off-the-books arrangements.

For clarity, Vantage specifically prohibits:

- Establishing or using any secret or off-balance sheet function or account for any purpose
- Using corporate funds to establish or use any numbered bank account that is not identified by the name of the owner
- Establishing or using any offshore corporate entity for any purpose other than a legitimate Company business purpose.

You are also required to retain Vantage records for the period of time specified by applicable laws, Company policies (including retention requirements related to pending investigations or litigation), and business requirements.

Antitrust Laws and Restrictive Trade Practices

Antitrust laws are designed to protect the integrity of open and fair competition. They prohibit agreements between competitors to restrict trade, as well as practices of a single company to monopolize an industry or trade. Vantage is committed to complying with all applicable antitrust laws and regulations.

If you are making decisions for Vantage, you need to be aware that antitrust laws and regulations can apply to almost all aspects of the Company's activities: marketing, procurement, contracting, selling, mergers and acquisitions, and more. Moreover, certain types of conduct or transactions are more likely to have potential antitrust implications. For example:

- Agreements with competitors to fix or control prices
- Bid rigging
- Boycotts of certain suppliers
- Coordinating with competitors to divide up customers and/or geographic areas
- Agreements to limit production or sale of products
- Tying arrangements
- Exclusive dealing contracts or arrangements
- Agreements with competitors not to poach employees
- Restrictive agreements with suppliers and customers

You must seek guidance from the Legal Department any time you are contemplating entering into a contract or arrangement that might involve any of the above.

For more detail on your obligations in this area, see Vantage's Antitrust Compliance Policy.

Trade Control Restrictions

Vantage is committed to adhering to applicable trade control laws and regulations, including import and export controls, embargoes, and other economic sanctions. If you are involved in exports, imports, or technology transfers, you must be aware that, in certain instances, governmental licenses or approvals may be required for the cross-national transmission of goods, services, software and technical data, and sometimes even for oral or written disclosure to a foreign person within the same country. In addition, you must be sensitive to prohibitions on most activities associated with locations that are designated as being embargoed and parties that are designated as being sanctioned. You should contact the Legal Department with questions before consummating the transaction.

Safety, Health and Environmental Matters

Because of the great harms that can be caused by noncompliance, matters of safety, health and the environment receive special emphasis and the highest compliance priority in all Vantage operations.

Government agencies with safety, health and environmental responsibilities rely heavily on private companies' self-monitoring and self-reporting mechanisms for prevention or disclosure of an accident which can have adverse safety, health or environmental consequences or effects. You must therefore report such safety, health or environmental matters in a timely and accurate manner, conduct compliance audits and investigations thoroughly and professionally, and keep and retain records required by law or regulation for the period and in the manner required.

Vantage operations which have safety, health and environmental impacts are heavily regulated by a number of local laws. Government agencies in each country are charged with the enforcement of safety, health and environmental laws and regulations. Such agencies have at their disposal a wide range of investigatory and enforcement options. An intentional violation by a Vantage employee may be criminal and may need to be referred by Vantage to the appropriate law enforcement agency. Please ask the Legal Department for more details regarding the laws that apply to your location and function, and the agencies that are involved in the enforcement of these laws.

Labor and Employment Standards

Vantage recognizes the importance all applicable labor and employment laws, rights and standards in the places we do business. We respect and support the rights of employees to freely associate and engage in collective bargaining. We ensure that all employees are compensated fairly and adequately by complying with all applicable wage and hour laws. Additionally, we strive to pay wages that are sufficient to meet the basic needs of employees and their families. Vantage promotes work-life balance by complying with legal and reasonable working hours for all employees, adhering to all applicable laws regarding working hours, overtime pay, working conditions and time off.

INTEGRITY

Bribery and Corruption

Vantage prohibits bribery and corruption in all forms. As part of our deep commitment to doing business the right way, we prohibit seeking any improper advantage in business dealings, and we are committed to avoiding even the appearance of impropriety in our interactions with government officials, business partners, customers, suppliers, competitors, and other third parties. Vantage expects you to abide by the applicable provisions of the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act, and any other applicable anti-corruption, anti-bribery, and anti-kickback laws. Almost every country in the world where Vantage operates has similar laws.

Vantage prohibits improper payments and benefits. Specifically, you may not offer, promise, provide, or authorize giving anything of value, directly or indirectly, to anyone in exchange for an improper business advantage. Similarly, you may not request or accept anything of value in exchange for improperly obtaining or maintaining a business relationship or granting business or a business advantage.

You may not use your own funds to engage in any activity that is otherwise directly prohibited by this Code or other applicable Vantage policy, law, or regulation, nor may you make, authorize, or condone improper payments through business partners.

For more detail on your obligations in this area, see Vantage's Anti-Bribery and Anti-Corruption Policy.

Business Courtesies

Vantage recognizes that reasonable business courtesies can create goodwill and facilitate sound working relationships. However, a business courtesy may trigger anti-corruption laws when the provision crosses a line into conduct that could be characterized as bribery. Although there are no bright-line rules, occasional business courtesies may be provided if they are:

- Offered in connection with legitimate business activities (*i.e.*, the promotion or demonstration of Vantage's products or services, the execution or performance of a contract, or other sound business justification)
- Given openly and transparently

- Reasonable in value and frequency
- Properly recorded in Vantage's books and records
- Permitted under applicable laws and regulations

You must be particularly cautious when providing anything of value to government officials. Before offering or providing a business courtesy to a government official, you must obtain prior written approval from the Legal Department.

For more detail on your obligations in this area, see Vantage's Anti-Bribery and Anti-Corruption Policy.

Conflicts of Interest and Corporate Opportunities

You are expected to uphold the Company's best interests when acting on the Company's behalf. This means avoiding situations where your personal relationships or interests interfere with, or could be seen as interfering with, your duties and responsibilities to Vantage. These situations are called "conflicts of interest."

Conflicts of interest can arise when you have an outside interest, duty, responsibility, or obligation that conflicts with the interests of Vantage. They can also arise when you have a personal or close familial relationship that could be seen as interfering with your responsibility to Vantage. While this Code cannot list them all, some examples of conflicts of interest may include:

- Engaging a close family member or close friend to provide services to the Company
- Accepting payments or other benefits from a competitor
- Having a significant financial interest in a competitor or a business that does business with the Company or seeks to do business with the Company
- Accepting certain outside employment
- Personally benefitting, or having a family member benefit, from a Vantage procurement decision

You must disclose any actual or potential conflict of interest to the Legal Department at Legal@vantagegrp.com. When in doubt it is better to disclose. In appropriate circumstances, the Legal Department can approve certain relationships or transactions that may otherwise have given the appearance of creating a conflict.

You also may not compete with Vantage or take personal advantage of business opportunities that the Company might want to pursue. You must not take for yourself personally (or for the benefit of your family members or other close personal relationships) opportunities that are discovered through the use of Vantage property, information, or position. Even opportunities that are acquired through independent sources may be questionable if they are related to the Company's existing or proposed lines of business. Significant participation in an investment or outside business opportunity that is directly related to Vantage's existing or proposed lines of business must be pre-approved by the Legal Department. If you are in doubt about a corporate opportunity, please contact the Legal Department via email at Legal@Vantagegrp.com.

Directors and officers may not participate in any deliberation or decision-making process relating to transactions in which such director or officer has a potential conflict of interest, or which involves a situation where that director or officer may be considered to be competing with Vantage or taking advantage of a Vantage corporate opportunity.

Fair Dealing and Fraud

You should deal fairly with customers, suppliers, business partners, competitors, and employees. You may not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, or any other unfair-dealing practice. Nor should you engage in fraud, including intentional misrepresentation or nondisclosure with an intent to deceive, in connection with any Company affairs.

PROTECTING COMPANY RESOURCES AND CONFIDENTIAL INFORMATION

You must use Vantage's resources, including confidential information, data, physical resources and information technology resources, responsibly and only for the benefit of the Company, and safeguard these resources from damage or theft. You must spend Company funds and use Company resources wisely, guarding against waste and abuse. You must vigorously protect Vantage's intellectual property (including the Company's trademarks, logos, copyrights, trade secrets, "know how," and patents).

You must not disclose Vantage's confidential information, including operational, financial, trade-secret, or other business information externally without express authorization, and exercise caution in sharing such information internally, except where there is a business need to know. Confidential information includes, but is not limited to, (a) any information related to any existing or completed products, inventions, services technology, concepts, designs, patterns, processes, mixtures, and/or compounds, formulas, programs, devices, tools, compilations of information, methods or techniques; (b) any information related to research, development, manufacture, purchasing, engineering, or know-how; (c) information concerning customers, price lists, customer usage requirements, suppliers, distributors, or vendor information; (d) other business information such as business strategies, business plans, sales or marketing methods, methods of doing business, financial information, forecasts, budgets, and employee, personnel, or payroll records or information; and (e) other confidential information that third parties have entrusted us with.

You must also take care to prevent the unauthorized disclosure of confidential information, including storing such information securely and being cautious when discussing this information in public settings. All Vantage emails, voicemails, and other communications, and information about the Company, are presumed confidential and should not be disseminated outside of the Company except where required for legitimate business purposes.

You must return all Vantage property, or copies of Vantage information, upon the end of your engagement with Vantage.

Additionally, you must respect and protect the confidentiality of other Covered Persons by maintaining the confidentiality of their personal information.

You are also responsible for protecting and maintaining the confidentiality of any information entrusted to us by our partners, customers, suppliers and other parties with whom we do business.

This Code also prohibits the illegal use of anyone else's intellectual property or confidential information, including information obtained from a prior employer or business partner.

For more detail on your obligations in this area, see Vantage's Privacy Policy.

A SAFE AND INCLUSIVE WORKPLACE

Safe and Healthy Work Environment

Vantage is committed to ensuring the health, safety and welfare of all employees and visitors, and providing and maintaining safe working conditions. Maintaining a safe and healthy work environment requires your continuous support and cooperation. Vantage's commitment to safety and health in the workplace means more than simply following safety rules. Vantage can only achieve our goal of a safe and healthy workplace through the active participation and support of everyone. You have a personal responsibility while at work to take reasonable care of your own and others' safety and health.

This means that you must:

- Take all reasonable precautions to prevent workplace illness, accidents, or injuries, by understanding and managing the risks present in the daily work environment
- Always follow safety and workplace procedures and expect visitors to do the same
- Speak up if you observe an unsafe working environment or cannot complete your task safely. Listen to others who speak up
- Report any accident, injury, illness, or unsafe condition immediately to your Manager or the Safety Team. Do not assume that someone else has reported a risk or concern
- Know the emergency procedures that apply to your office or workplace

Drug-Free Workplace

Vantage strives to maintain a professional, drug-free work environment. Use of alcohol, illegal drugs, or controlled substances, whether on or off the job, can detract from safety, health, work performance, and efficiency, and seriously impair a colleague's contributions in the work environment. Specifically, Vantage prohibits possession or use of an illegal or controlled substance or being under the influence of an illegal or controlled substance while on the job; driving a vehicle while on Vantage business while under the influence of alcohol or an illegal or controlled substance; distribution, sale, or purchase of an illegal or controlled substance while on the job.

Moderate consumption of alcohol by legal-age individuals at Vantage-sponsored events is permitted. Everyone involved must exercise good judgment, act in a professional and responsible manner, and follow directions provided for the sponsored event. Attendance at Vantage social events is not mandatory, and Covered Persons who choose to attend should not be pressured to consume alcoholic beverages.

For more detail on your obligations in this area, see Vantage's Employee Handbook.

Fair and Equal Workplace

Vantage is committed to a workplace culture that values and promotes diversity, inclusion, and equal employment opportunities. Vantage prohibits discrimination based on national origin, ancestry, race, religion, gender (including pregnancy and gender identity and expression), veteran status, political affiliation, sexual orientation, marital status, disability, medical condition, age, parental status, family or medical leave status, or any other protected class under applicable federal, state, or local laws. All recruitment processes will be conducted ethically, transparently, and fairly.

Vantage is also committed to maintaining a respectful working environment that is free from harassment. Vantage prohibits harassment of any kind toward any individual in the workplace or outside the workplace on matters connected to Vantage. This policy of non-discrimination and harassment is not limited to employees and potential employees but extends to how the Company treats our business partners, investors, customers, suppliers, and other stakeholders.

For more detail on your obligations in this area, see Vantage's Employee Handbook.

CARE FOR OUR COMMUNITIES

Human Rights

Vantage believes in the fundamental dignity of every human being and in respecting individual rights. As we conduct business around the world, we are committed to respecting human rights. This includes a prohibition on the use of any form of forced, compulsory, illegal or undeclared labor, human trafficking or labor by children below the age of 18, or labor by younger workers inconsistent with the International Labor Organization core labor standards and the United Nations Global Compact principles. We are committed to investigating and resolving human rights grievances promptly and fairly.

Lobbying Activities and Political Contributions

Vantage recognizes the right to lawfully lobby on behalf of issues that affect Vantage and its business operations. You are not authorized to lobby on Vantage's behalf without approval from the Legal Department.

Any political contributions on Vantage's behalf, including allowing the use of Vantage facilities by politicians, political parties, or candidates, must be pre-approved in writing by the Legal Department. Requests for political contributions must be submitted for approval to the Legal Department at Legal@vantagegrp.com. The Legal Department will review the request and, if appropriate, elevate the request to the Board for approval. You may not use personal funds to make political contributions in Vantage's name or to obtain improper business or business advantages for Vantage.

While you are free to participate fully in the political process with your own resources, you should not use Vantage resources or perform political activities (such as working on a political campaign or conducting business as a public official) during work time. It is also impermissible for a Supervisor, Manager, or Officer to encourage a subordinate employee to make a personal contribution of funds or services to any candidate or holder of public office, or a person or group promoting a position on a public issue or candidate.

Charitable Contributions

Vantage encourages you to volunteer and give back to your communities. However, as with political activities, employees may only use Vantage resources to personally support charitable or nonprofit institutions that are specifically sanctioned or supported by Vantage. If you'd like to invite Vantage to volunteer with or contribute to an organization, please reach out to [Corporate Communications & Public Affairs](#).

THE FINE PRINT

The Code cannot cover every situation or ethical issue employees might face, and it is not a substitute for common sense. You are expected to be guided not just by the exact guidelines in the Code, but by the spirit of the Code and by your own sense of what is ethical. Thus, even if a topic or situation is not covered by the Code, but seems to be wrong or unethical, please reach out to the Legal Department.

Administration of the Code

Any request for waivers from the Code must be made in writing to the Vantage Legal Department at Legal@Vantagegrp.com. The Company will waive application of the Code only in rare circumstances, and where there is extraordinary justification for the waiver. Notwithstanding the foregoing sentence, only Vantage's Board of Directors may waive a provision of the Code for a Director or Executive Officer of Vantage.

Disclaimers

Vantage continuously looks to improve its operations and compliance in all areas. Accordingly, the Code may be modified from time to time, the latest version of which will be displayed on Vantage's website. Additionally, the Code supersedes and replaces any prior Vantage Code of Business Conduct. To the extent there are any conflicts between the Code and any other Vantage policies or procedures, the more restrictive requirements shall apply. The Code was designed to be compliant with all applicable laws and regulations, but the Company recognizes that legal changes may occur. Therefore, to the extent any provisions of the Code conflict with applicable laws, the provisions of the applicable laws shall apply.

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