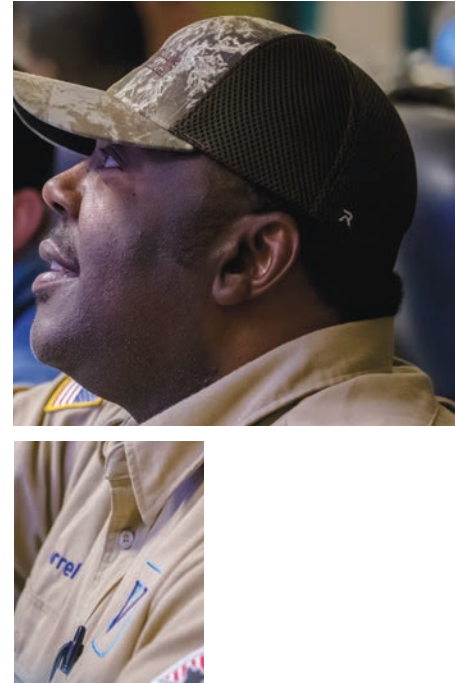


Westlake



Code of Conduct

A Message from our CEO

To my Westlake colleagues,

Since we started Westlake more than 30 years ago, we have fostered a culture upon the ideal of “family.” We were formed as a family-run enterprise. As we have grown, we have sought to maintain the close-knit connections between our colleagues, despite the distances between facilities or locations.

Today, we operate on multiple continents around the globe. Our mutual success depends upon living up to our values, including Safety, Quality, Competitiveness, Citizenship, and People – meaning you and me.

The Westlake Code of Conduct sets forth the standard for our individual behavior and ethical practices in the way that we perform our work. Together, we must work with the highest integrity in all aspects of our business. Only then can we live up to our values.

Thank you for giving your time and attention to our Code of Conduct.



Albert Chao
President and
Chief Executive Officer

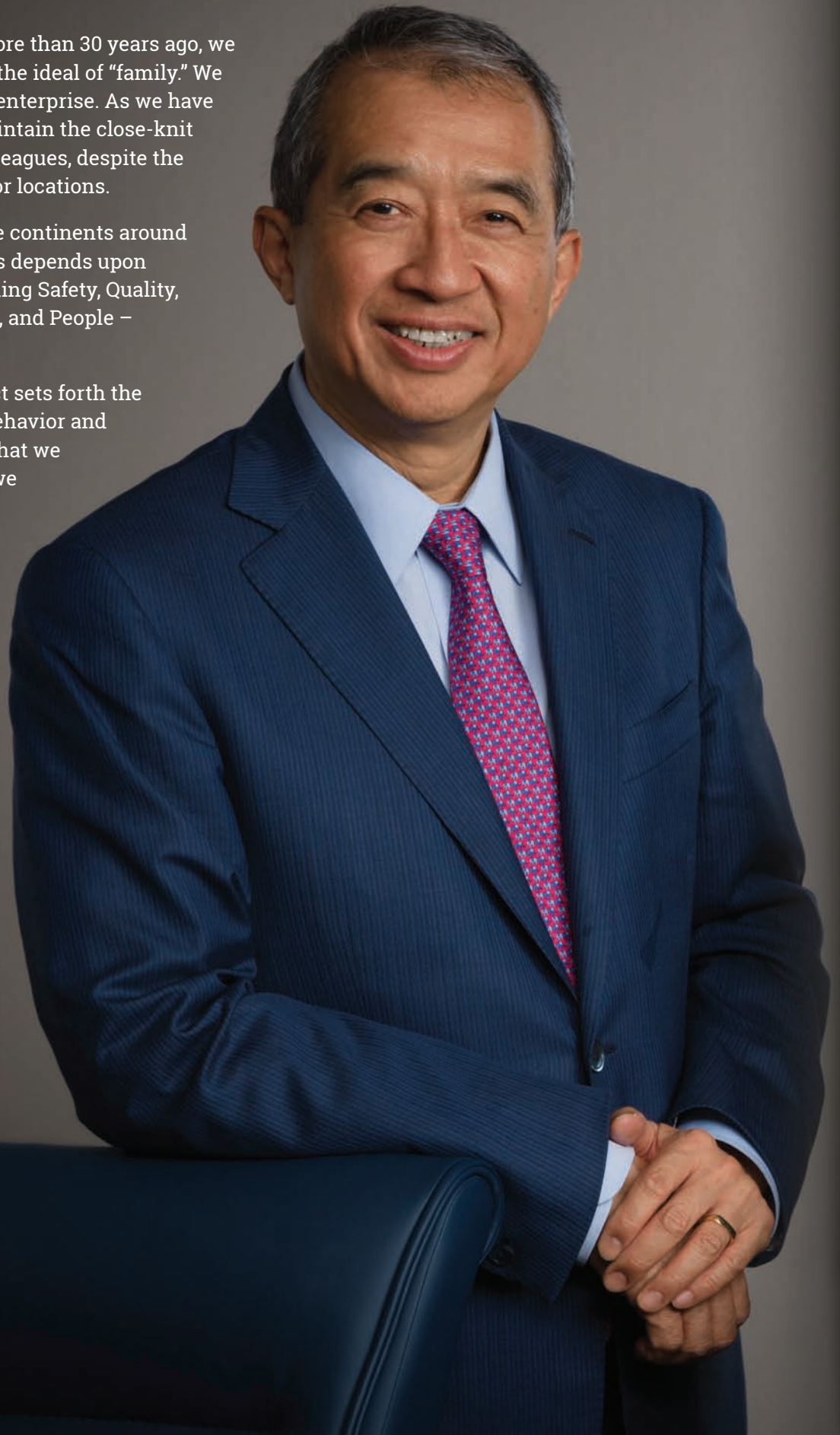




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Mission

Westlake is proud of who we are – a responsible manufacturer and global supplier of chemicals, polymers and building products. Our mission is to serve our customers by safely and reliably providing quality and sustainable products and services that enhance people’s lives every day. Westlake works to align the interests of our global customers and suppliers with those of our shareholders, employees

and the communities in which we operate. Safety and a vigilant stewardship of the environment is at the forefront of everything we do. We strive to be a low-cost manufacturer and to find value across the product chain through vertical and horizontal integration. Westlake adheres to the concept of Economic Value Added and seeks to return value to our shareholders above the invested cost of capital.

Core Values

Our core values are at the heart of how Westlake conducts business. These core values guide us as we work to bring excellence to our operations and customers and earn the respect of our communities. Our core values are:



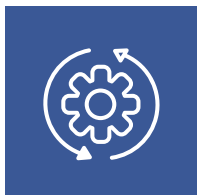
HEALTH, SAFETY & ENVIRONMENT (HSE)

The health and safety of our employees and communities, and the vigilant stewardship of the environment and sustainability, are of utmost importance and at the forefront of everything we do.



OUR PEOPLE

The integrity, creativity, dedication, diversity and drive of our employees allow us to excel. We support, develop and inspire our people to achieve their personal best and treat them with dignity and respect.



QUALITY & CONTINUOUS IMPROVEMENT

Our commitment to quality products and service is so strong that both are symbolized as the two check marks that form the Westlake "W" in our logo. We seek to maintain this commitment through an intensive practice of "never-ending process of improvement."



COMPETITIVENESS

We are committed to enhancing the lives of people in the global marketplace every day. We do this by providing innovative and useful products, maintaining high standards of customer service and operational excellence with a constant focus on managing costs.



CITIZENSHIP

We recognize the importance of supporting the communities in which we work and live and make it a priority to take an active role in making these communities better.



Q & A

Q *What is the Westlake Code of Conduct?*

A The Westlake Code of Conduct is Westlake's principles of behavior for itself and its family of companies. More than that, our Code brings together in one place Westlake's mission and values to tell our employees, directors, officers, customers, suppliers and shareholders what is most important to us. By clearly identifying the fundamental principles that drive our choices, we demonstrate our commitment to our communities, environment and our Westlake family.

Q *To whom does the Code apply?*

A The Code applies to all Westlake employees, directors and officers, including those who work at Westlake-controlled subsidiaries and joint ventures. When referring to "Westlake" in the Code, we are collectively referring to Westlake Corporation and all of its majority-owned subsidiaries and joint ventures operating under the Westlake family of companies.

Your employment may also be governed by other terms and conditions of employment, including collective bargaining agreements, works council agreements or agreements with other representative bodies. If that is the case, the Code is intended to apply in conjunction with those agreements and is not intended to limit rights you may have under such an agreement.

Q *What are the key points in the Code?*

A In the course of your work with Westlake, always:

- abide by all applicable laws and regulations;
- abide by all applicable company policies, procedures and rules; and
- never engage in any illegal or unethical behavior.

Q *How do I use the Code?*

A The Code sets forth our expectation that you demonstrate our core values, especially when making choices. In cases where the Code does not address a specific situation, your behavior should be guided by our expectation that you will comply with all applicable laws, follow our company policies and procedures, and not engage in any illegal, unsafe or unethical behavior.

Q *What if I am faced with a situation that the Code does not address?*

A The Code cannot answer every question and does not explain every law, regulation or policy that you need to know to do your job. In any situation, you should first look to applicable policies, procedures and laws to guide you. If you are uncertain about a law, regulation or policy, you should seek clarification from your supervisor, another manager or the Human Resources or Legal Departments.

Q *How does the Code align with the laws in my country?*

A As a global company, our work is subject to different laws and regulations in the various countries in which Westlake operates. As this Code indicates, Westlake employees are expected to comply with these laws and regulations in the course of their work. Laws in some jurisdictions may be stricter than Westlake's policies and, when that is the case, employees should always adhere to the stricter requirements.

Q *How do I seek guidance or report a concern?*

A If you need guidance or suspect that someone may be violating the Code, we encourage you to contact your immediate supervisor, another manager, the Human Resources or Legal Departments or Westlake's EthicsPoint hotline. Knowingly providing false information in a report is not acceptable. Where allowed by applicable law, reporting to the hotline may be done anonymously. Refer to the "Reporting Concerns" section for further information.

Westlake will thoroughly investigate allegations of Code violations. Substantiated violations of the Code may lead to discipline, up to and including termination.

Q *What if I'm afraid to report a concern because I fear retaliation?*

A Westlake does not tolerate retaliation against anyone who reports a concern. Retaliation can include actions such as termination of employment or demotion, interfering with an individual's promotion or professional activities, bullying or making derogatory remarks. Retaliation for raising a concern is a serious violation of the Code and is strictly prohibited.



Health, Safety & Environment

"We have put safety first, and it will remain our number one priority. No job can be so important or urgent that people cannot take the time to work safely. Life is precious and irreplaceable."



T. T. Chao
Founder of Westlake Corporation



At every Westlake facility around the world, our employees are expected to work safely at all times, be vigilant and recognize hazards, and report concerns or unsafe conditions immediately. We are all responsible for each other's safety and for creating a safe and secure workplace free from injuries and accidents. We must never undertake work that is unsafe.

We are also committed to protecting the environment. We strive to be a leader in sustainable practices and a responsible environmental steward. We are proactive in implementing initiatives that make the world a better place in which to live, and we invest in initiatives to reduce our impact on the environment.

As a Westlake employee, familiarize yourself with the health, safety and environmental requirements that apply in the Westlake facility where you work. Follow the record-keeping and reporting requirements that are applicable to your job. Speak up if you have questions, and immediately report to your supervisor, another manager, the Human Resources Department, the Health, Safety and Environmental Department or the EthicsPoint hotline incidents or accidents involving health or safety, environmental contamination or other situations involving non-compliance.

Westlake wants its employees always to return home in the same condition as when they arrived to work. Do not report to work under the influence of any substance that would prevent you from performing your job safely.

Scenario: Alan twists his ankle as he descends a ladder at work. One of his department's goals is to lower the incident rate and improve safety performance. Should Alan report the injury?

Answer: Yes. Employees are required to immediately report any incidents, and no one should ever misunderstand a goal of fewer accidents to mean accidents should not be reported.

Scenario: Miguel, an operator, has received training on how to operate certain machinery that has the risk of causing injury when standard operating procedures are not followed. Miguel decides to take a few shortcuts in operating the machinery. He does not sustain any injury. Are Miguel's actions acceptable since no harm occurred?

Answer: Absolutely not. Employees are expected to follow standard operating procedures when undertaking any work. Shortcuts or actions that are contrary to Westlake's safety policies and procedures are unacceptable. Always take the time to perform your job consistent with safety policies and procedures.

Our People

At Westlake, it is our policy to treat each other with respect and courtesy. As a global company, we recognize and honor the differences and diversity in opinions, beliefs and backgrounds of our people. Each of us must support and promote a considerate workplace by respecting the talents and opinions of our co-workers.

Discrimination, harassment, violence and other inappropriate conduct have no place at work. This holds true not only for Westlake, but also for those with whom we do business, including our suppliers as set forth in our Supplier Code of Conduct. Westlake is committed to providing a work environment where individuals feel safe and are treated with dignity and respect.





Non-Discrimination

Westlake follows the laws that prohibit discrimination in employment, wherever we do business. It is Westlake's policy to make employment decisions without distinction or discrimination because of any legally-protected category, such as race, color, gender, gender identity or expression, sexual orientation, disability, religion, national origin or any other characteristic protected by law. Westlake's policy prohibiting discrimination applies to all employees and applicants for employment and to all aspects of the employment relationship, including hiring, compensation, benefits, training and other terms and conditions of employment.

Harassment

We do not tolerate any form of harassment, abuse or inappropriate conduct that demonstrates disrespect to our employees, customers, vendors or anyone with whom we do business. Harassment, whether within or outside the workplace, that has the effect of creating an intimidating, hostile or offensive work environment is prohibited at Westlake. Examples of harassment include:

- Verbal threats, slurs and epithets based on race, gender or other protected characteristics
- Unwelcome or offensive physical contact, such as hugging or kissing, physical abuse or assault
- Visual images, posters or electronic communications containing offensive or obscene material

**Harassment,
intimidation or
offensive behavior
directed at any
individual or group
will not be tolerated.**

Scenario: Maria overheard several coworkers make disparaging comments about foreigners. What should Maria do?

Answer: Westlake promotes a workplace that is respectful of individuals' diverse backgrounds. Maria should report her concerns about her coworkers' statements using Westlake's available reporting avenues, such as reporting to her supervisor, another manager, the local Human Resources Department or the EthicsPoint hotline.

Workplace Violence

Westlake is committed to providing a safe workplace. This commitment includes ensuring that our workplace is free from violence or threats of violence. Any acts of violence, threats of harm or concerns about your safety or the safety of others are not tolerated and should be immediately reported.

Data Privacy

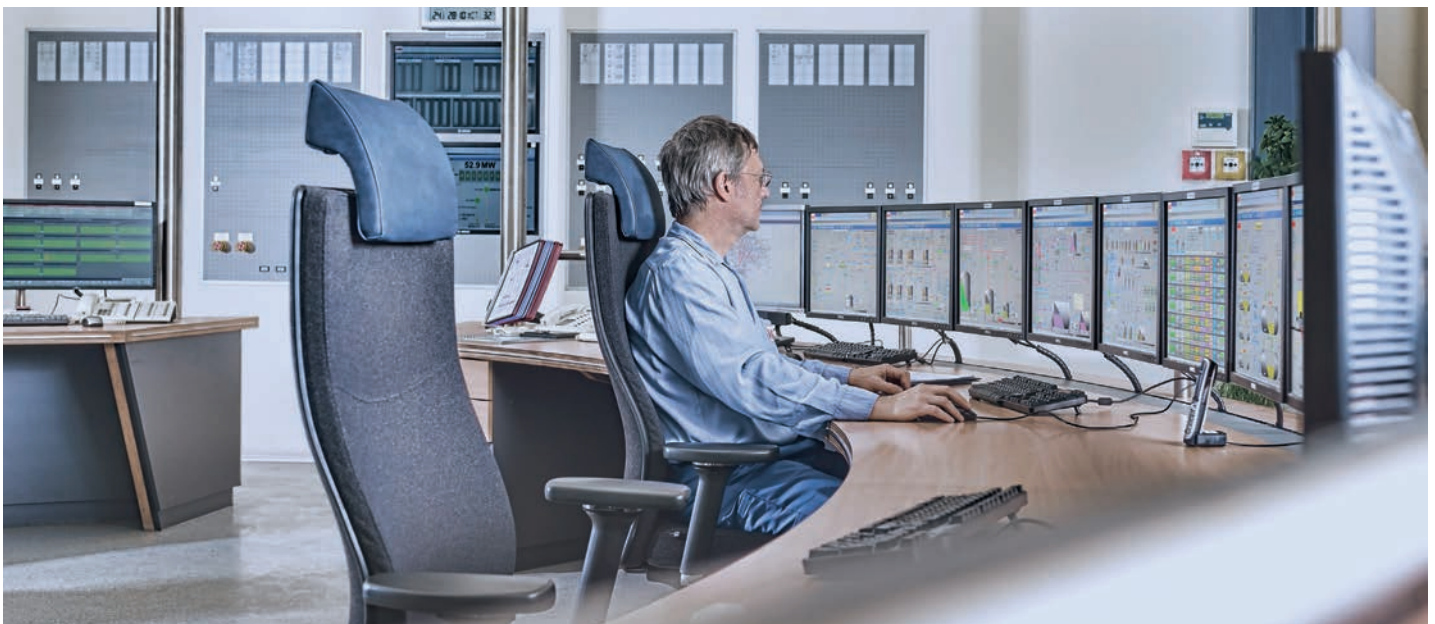
Westlake recognizes its duty to protect the personal information it collects about employees or others in the course of its business. Personal information can include home addresses, financial account numbers, government-issued identification numbers or other information capable of identifying an individual. Every employee is required to keep personal information safe and secure and to prevent the unauthorized disclosure of personal information. Personal information about employees, customers, vendors or suppliers and Westlake confidential

information must not be disclosed to a third party without the appropriate agreements and necessary safeguards.

Locally applicable data privacy laws impose strict requirements concerning the collection, processing or retention of personal data, as well as significant penalties for breaches or mishandling of personal data. It is thus critical that we remain constantly vigilant of our handling of individuals' personal data. When we collect or use personal data, we must do so in a lawful, fair and transparent manner. If you have any questions about the applicable legal requirements, consult with the Legal Department.

Wages, Benefits and Working Hours

Westlake employees are paid wages and benefits and work hours that are in accordance with all applicable laws and regulations and with applicable binding collective agreements.



Conflicts of Interest

We expect you to act with integrity and avoid any actual conflicts of interest or even the appearance of a conflict of interest. Examples of conflicts of interest include:

- Having a financial or ownership interest in a business that does business with Westlake or competes with Westlake (unless the interest is a passive investment in a publicly-traded company and is less than 10% of your net worth).
- Securing outside employment with a business that does business with Westlake or competes with Westlake.
- Personally taking for yourself opportunities you discover through the use of Westlake property or information or through your position at Westlake.
- Accepting business opportunities in entities that do business or compete with Westlake.
- Accepting gifts or entertainment of more than token value from vendors, suppliers, business associates or anyone seeking to do business with Westlake.
- Having supervisory responsibility over a family member, domestic partner, in-law or other relative who also works for Westlake.

Upon first discovering that you may have a conflict of interest or something that could appear to be a conflict of interest, it is your responsibility to excuse yourself from making any decisions about that issue and report the matter to your immediate supervisor, the Human Resources or Legal Departments or by emailing conflictofinterest@westlake.com.

An employee must seek approval from Westlake in advance of engaging in any activity that may create an actual or even the appearance of a conflict of interest.

Employees are required to disclose any apparent or actual conflict of interest. Failure to disclose an actual or apparent conflict, as determined by Westlake management, is a violation of the Code and, like all violations of the Code, may lead to discipline, up to and including termination.

Scenario: A vendor offers Zheng Wei a rare, vintage bottle of wine. Should Zheng Wei accept the gift?

Answer: A bottle of rare, vintage wine is likely worth more than token value and is not in line with accepted business practices. Zheng Wei should not accept the gift and must report the offer to his supervisor.

Scenario: Adam is responsible for procuring catering services for an upcoming event at his facility. He wants to award the catering contract to his brother, who owns a restaurant. Should Adam disclose that his brother is the owner before awarding the restaurant the contract?

Answer: Yes. It is Adam's responsibility to disclose to his supervisor that his brother owns the restaurant and refrain from making a decision on awarding the contract. Local management will review the circumstances and provide Adam with guidance on how he may proceed.

Quality and Continuous Improvement

The products we make enhance the lives of people around the world, and our customers, stakeholders and communities rely on us to manufacture quality products. From pipes essential to clean water, to plastic wrap that keeps our food fresh and safe, to medical supplies used in emergency treatments, Westlake plays a vital role in supplying the building blocks for these products and many more.

We are dedicated to remaining a trusted and reliable partner, acting at all times with integrity and consistent with laws and our core values.

If you are aware of a situation that could risk our reputation or commitment to quality, report the issue to your supervisor, another manager, the Human Resources or Legal Departments or Westlake's EthicsPoint hotline.



Westlake products enhance the lives of people around the world every day.

Product Quality and Safety Standards

We must ensure that our products comply with the company's quality procedures and applicable laws and regulations. In addition, our vendors must be held accountable for the quality and safety of the products and services that they provide to us as set forth in our Supplier Code of Conduct.

Company Assets

We all have a duty to exercise care when using the company's assets. Company assets are intended for company use only. Misusing Westlake assets such as computers, taking office supplies home for personal use unrelated to your work, falsifying time sheets, or cheating on travel expenses are examples of dishonest or fraudulent activity that are prohibited.

Accurate Books and Records

Accuracy is one component of quality. Westlake relies on you to maintain accurate business books and records in all aspects of our business. No one may enter inaccurate, false or misleading information or fail to enter truthful information, even when the consequences of doing so seem harmless. We expect you to:

- Abide by Westlake policies and procedures to ensure our books and records accurately reflect our business.
- Retain or dispose of records in accordance with legal requirements and the applicable records retention schedule. Consult with the Legal Department if you have questions.
- Follow instructions regarding litigation holds and fully cooperate with audits, investigations and government or regulatory agency requests.

Scenario: Amélie is in the accounting group and has been told by her friend, a Westlake sales manager, that a large shipment will be sent on January 10, and the customer will allow Westlake to back-date the invoice to December 31 so the sales manager gets credit for the shipment in this year's bonus. Should Amélie record the sale in the current year, even though the goods won't ship until the following year?

Answer: No. The accounting rules that Westlake uses are clear. A violation of those rules could result in serious legal issues and embarrassing publicity for Westlake. Amélie should accurately record the sale.

Scenario: Jason gives his supervisor pH monitoring forms that show an apparent violation due to low pH levels. The supervisor asks Jason to change the number because pH is "not a big deal." Should Jason make the change to show acceptable – but inaccurate – pH levels?

Answer: No. Jason should accurately report the low pH levels. Changing the numbers would not only violate our commitment to maintaining accurate books and records, but falsifying an environmental or health and safety record could also violate the law.

Competitiveness

Since its founding in 1986, Westlake has remained true to its mission of consistent growth by acquiring and constructing new facilities and expanding existing facilities. From a single plant in Lake Charles, Louisiana to a Fortune 500 company with operations around the world, Westlake's growth comes as a result of transparency, solid corporate governance and honest hard work. Westlake continues to pride itself not only on its products and customer service, but also on its honesty and ethics.

While we go about our daily work, each of us is entrusted with carefully protecting Westlake's valuable reputation. We must avoid any practice that seeks to illegally or unethically increase business or profit. Not only may such dishonest shortcuts violate the law, but they also risk damaging Westlake's good name.

Antitrust

Antitrust or competition laws prohibit companies and individuals from acting in ways that unreasonably reduce competition. Agreeing with competitors on prices or other terms of sale; working with competitors to divide sales territories or markets; restricting production, sales or output

to reduce competition; and interfering with the competitive bidding process are all examples of antitrust violations. Such activities harm the customers Westlake aims to serve and are strictly prohibited by both law and Westlake policy.

Governments impose serious penalties and fines for violating antitrust laws. Employees involved in antitrust conduct may be criminally prosecuted.

Employees should always:

- Compete fairly based on quality and service. Do not collude with competitors to affect the market in any way.
- Keep business strategies and plans confidential from competitors.
- When competitive information is needed, obtain it only from public sources, such as news articles or trade journals – never from competitors.
- Discuss with your manager possible interaction with competitors before participating in trade association or industry group activities.

If you have questions about antitrust compliance, please contact the Legal Department or consult Westlake's Antitrust Policy.

Scenario: Xavier is a buyer at Westlake. His friend, Mia, who works for a competitor, calls to ask how much Westlake is paying for a product both companies procure from a mutual supplier. Is Mia's question problematic?

Answer: Yes. Xavier should tell Mia that it is against Westlake policy for him to discuss with competitors the prices Westlake pays its suppliers, and Xavier should report the call to the Legal Department.



Insider Trading

Insider trading laws prohibit anyone who has material, nonpublic information concerning a company from buying or selling securities based on that information or from tipping, that is, passing that information along to others. Information may be considered material inside information if the information is nonpublic and would likely influence a reasonable investor in buying or selling securities. Nonpublic financial forecasts, merger or acquisition information, sales or earnings results, senior management changes and news about lawsuits or government investigations are all examples of material inside information.

Westlake prohibits employees from engaging in insider trading and tipping. Under no circumstances should Westlake employees buy or sell their securities in the company based on material inside information, nor should employees tip others about material inside information.

Anticorruption

Anticorruption laws prohibit offering or promising anything of value to improperly influence a decision or gain an improper business advantage. Westlake employees who interact with government officials, either directly or through a third party, must refrain from offering or accepting bribes or any forms of payment in exchange for gaining business or favors for government action. Westlake strictly forbids the use of bribes, kickbacks and all other forms of corruption to win new business, keep existing business or obtain any other business advantage. Westlake's commitment to quality products and services, integrity and free and fair competition is the foundation of our success and must never be sacrificed.

Just as Westlake never pays or accepts bribes, we never allow third parties who represent us or act on our behalf to pay or accept bribes either. If you have questions about anticorruption compliance, please contact the Legal Department or refer to Westlake's Global Anticorruption Compliance Policy.

Scenario: Westlake plans to begin selling into a new country but first needs to obtain an import and other permits. Lin receives an invoice from a consultant who was hired to obtain the permits. The invoice includes a large "special handling fee." There is no supporting documentation or further explanation of the special handling fee. Should Lin process the invoice for payment?

Answer: No. Unusual charges are red flags that should be investigated further. The consultant may have bribed a government official to issue the permits, and the consultant may now be invoicing Westlake for the amount of the bribe. Lin should speak to her supervisor or the Legal Department before proceeding.



A gift must never influence a decision, whether you are receiving or giving the gift.



International Trade

As a global company with operations around the world, Westlake complies with the import and export laws of the various countries in which we operate. An “import” occurs when products we purchase are brought from another country or customs territory; an “export” occurs when products we sell are shipped to another country or customs territory. Some laws prohibit us from doing business with certain people or entities or conducting business in certain countries.

At Westlake, we expect you to comply with international trade laws. While we cannot address every scenario that may be encountered, some examples of international trade compliance include:

- Appropriately classifying goods and accurately determining their country of origin.
- Not selling to, buying from, or otherwise doing business with sanctioned parties.
- Obtaining appropriate licenses or permits before exporting products, services, technology or technical information.
- Complying with antiboycott laws and regulations where applicable.

If you have questions about trade compliance, please contact the Legal Department or email tradecompliance@westlake.com.

Confidential Information

Confidential information refers to information that is not public and gives Westlake a competitive advantage. Confidential information, including Westlake’s trade secrets, other types of confidential information and intellectual property (patents, trademarks and copyrights), are all important corporate assets that must be protected. Employees may use Westlake’s confidential information solely for Westlake’s benefit – not for personal gain or to compete with Westlake. Never disclose the company’s confidential or proprietary information without a business need and prior authorization to do so. Finally, remember that obligations not to disclose the company’s confidential information continue even after your employment with Westlake ends.

Nonpublic financial information as well as information about plant operations, customer lists, business plans or projections and technological developments are all examples of non-public, confidential information that must be protected from disclosure.

Citizenship

Since its inception, Westlake has supported the communities in which we work and live. Westlake continues to make it a priority to take an active role in making these communities better. Our employees are the company's ambassadors in the community, and we expect employees to adhere to ethical conduct at all times so as not to violate the integrity of their work.

Demonstrating honesty and integrity in our business dealings is critical to our relationships with our customers, vendors, and other business partners.

Fair Dealing and Ethical Conduct

Treating each other fairly and ethically is one aspect of working with integrity. In all of our work, we must be honest, transparent and deal with others – including our customers, vendors and other business partners – fairly and ethically. Westlake prohibits unfair dealing in all of its forms. Examples of unfair dealing include:

- Representing that certain goods are compliant with manufacturing standards knowing that they are not compliant.
- Concealing material data, omitting pertinent facts or knowingly making false statements for the purpose of influencing a customer's decision to enter into a contract.
- Misrepresenting our products or those of our competitors.

Scenario: A plant employee overhears a coworker in the break room tell another colleague that she simply indicates satisfactory status for all items on the Safety Inspection Checklist without actually checking the status. Should the plant employee report what he heard?

Answer: Yes. Representing that items listed on a Safety Inspection Checklist are in satisfactory status without having checked the status is not only a potential health, safety or environmental issue, but is unethical and should be reported.

Political Activity

Whether to participate in political activities is a personal choice. Participation must be independent of your work at Westlake, on your own time and at your own expense. Unless approved by the Legal Department, Westlake does not reimburse for an employee's out-of-pocket expenses related to his or her personal political activities. Westlake property, such as paper, copiers, computers or phones, may not be used to advance political interests.

Employees are prohibited from pressuring other employees, customers or suppliers to make political contributions to, or work for, a candidate or political organization.

Lobbying activities or government contacts on behalf of Westlake should be coordinated with the Legal and Corporate Communications Departments.

Human Rights

As a global company, we deal with customers, suppliers, vendors and others from different countries and cultures. Treating others with dignity and respect is a basic human right and appropriate in every culture. Just as we value our people, we expect our suppliers and vendors to treat their own people with the same respect and consideration. This means:

- We support human rights in our supply chain.
- We condemn forced or compulsory labor, child labor and substandard working conditions.
- We don't knowingly do business with anyone who participates in any of these forms of labor.

Social Media

Social media plays an increasingly significant role in society. While it can contribute to meaningful connections with others, misuse can call an employee's integrity into question.

- Because of the potential for misinterpretation or outright harm, employees should carefully consider the consequences – both personal and work-related – before posting anything to social media.

- Never post comments or images to threaten, harass, intimidate or disparage other Westlake employees, Westlake's competitors, the company or anyone with whom Westlake does business.
- Never share confidential or proprietary Westlake information on social media.

External Communications

Statements made by publicly-traded companies are carefully examined by shareholders, government regulators, financial markets and the media. Any communication by a Westlake representative may be viewed as an official company statement, even when it was not intended as such. Only authorized personnel are permitted to make statements about Westlake to the media and external audiences.

Remember to:

- Forward media requests for information to the Corporate Communications Department.
- Direct government investigators and legal requests to the Legal Department.
- Obtain permission from the Corporate Communications Department and your group's Vice President before presenting to industry, civic or other external organizations.



Reporting Concerns

Westlake supports honest and ethical conduct and encourages the prompt reporting of any unethical or other improper conduct that may violate the Code. If you observe or become aware of possible improper conduct, we encourage you to report your concerns to your direct supervisor. If you do not feel comfortable going to your supervisor or if you believe your supervisor has not adequately addressed your concerns, you may report your concerns to another manager, the Human Resources or Legal Departments or by using Westlake's EthicsPoint hotline.



Westlake
EthicsPoint
Hotline

EthicsPoint, Westlake's multilingual reporting hotline located at www.westlake.ethicspoint.com, is available any time of the day or week and allows employees or members of our communities to raise concerns. To make a report by phone from the United States or Canada, call +1 844 205 1170. Callers in other countries should visit www.westlake.ethicspoint.com and follow the country-specific instructions for reporting a concern by phone. To make a report online from anywhere, visit www.westlake.ethicspoint.com.

Regardless of the reporting avenue you choose, Westlake will treat your concern as confidential to the fullest extent possible and will take steps to safeguard the information you disclose. Where permitted, reporting through the hotline may be done anonymously. Some countries permit only certain types of issues to be reported through a hotline. If your issue relates to a concern that cannot be addressed through the reporting hotline, you are encouraged to report your concern to your supervisor, another manager or the Human Resources or Legal Departments.

Westlake will thoroughly investigate allegations of Code violations. Substantiated violations of the Code may lead to discipline, up to and including termination. Knowingly providing false information in a report is unacceptable.

Westlake does not tolerate retaliation against anyone who reports a concern. If you believe you have been subject to retaliation for reporting a workplace concern or for your participation in an investigation, you are encouraged to report the matter immediately to the Human Resources or Legal Departments, or through the EthicsPoint hotline. Any reported retaliation will be thoroughly investigated.







Enhancing your life every day[®]

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Any waiver of this Code of Conduct for executive officers or directors may be made only by the Board of Directors of Westlake or a Board committee and must be publicly disclosed when required by law.