

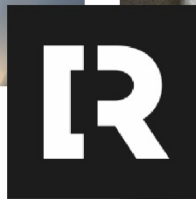
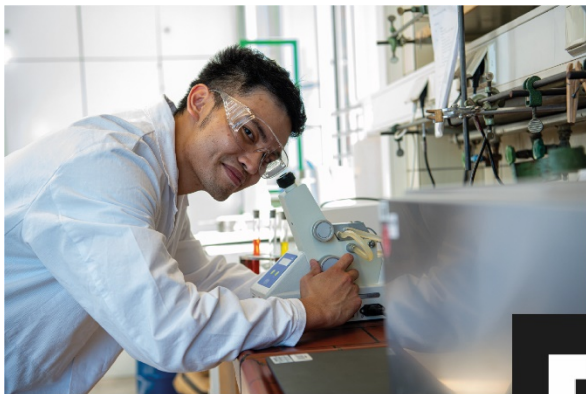


TRADITIONALLY
INNOVATIVE

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Code of Conduct

Our commitment to compliance



Code of Conduct

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• PREFACE

Dear Röhm colleagues,

Our goal remains clear: We become the leading Methacrylate-Verbund. We will reach this goal thanks to your competencies and experience. As a leading partner in quality and reliability, we shape the future of the methacrylate markets together with our business partners.

Our Code of Conduct sets out the framework within which we operate. It establishes fundamental principles and basic rules which help us to put our Core Values into practice with utmost integrity: Creativity, Openness, Responsibility and Entrepreneurship.

The integrity of our company is one of the foundations of our business success. An essential part of integrity forms compliance, i.e. the strict adherence to all applicable laws, rules, and regulations. A culture of compliance is a competitive advantage for Röhm in the global marketplace.

In a challenging and ever-changing business environment, we need reliable guidance. This is defined in this Röhm Code of Conduct. The principles and rules described in this Code of Conduct apply to all Röhm employees, regardless of the country they work in or the job they do.

We ask you to study our Code of Conduct carefully, keep it in mind and adhere to it at all times. Please don't hesitate to ask if you are not sure what the principles and rules mean for your work.

Through an exemplary handling of our values and rules, we can all contribute to the sustainable success and value increase of Röhm.

We thank you for your support.



Dr. Hans Bohnen
CEO



Dr. Hans-Peter Hauck
COO



Martin Krämer
CFO & CHRO (*Arbeitsdirektor*)



Jack Chenault
Regional President Americas



Benjamin Ling
Regional President Asia

- **OUR CORE VALUES**

Creativity

We encourage creative and unconventional approaches, work agile and speedily and stay curious.

Openness

We embrace an open and respectful culture, this includes honest, constructive feedback and mutual trust.

Responsibility

We act responsibly and in the interests of our employees, society and sustainable practices. We treat others fairly and ensure equal opportunities.

Entrepreneurship

We put sustainable business success as our top priority. Therefore, we balance responsibility, courage and speed in our decisions and actions.

- **INTERNATIONALLY RECOGNIZED STANDARDS**

As a global enterprise, Röhm is committed, in particular, to the principles of the Universal Declaration of Human Rights, the Ten Principles of the United Nations Global Compact and the Declaration of the International Labour Organization (ILO) on Fundamental Principles and Rights at Work.

In fulfilment of this commitment Röhm published its Declaration of Human Rights Principles and became a participant in the United Nations Global Compact Initiative.

• PURPOSE AND SCOPE OF THIS CODE OF CONDUCT

This Code of Conduct is designed to guide our decision making and to help us to handle business situations professionally and in compliance with all applicable laws, rules, and regulations.

This Code of Conduct applies to all business activities and all employees of Röhm Holding GmbH and its subsidiaries worldwide ("**Röhm**").

We are expected to comply with this Code of Conduct at all times while acting as an employee of Röhm, including the professional use of social media and any other professional online activity.

Ultimately, each of us is responsible for making sure that we comply with the principles and rules set out in this Code of Conduct, both in spirit and letter. We observe all applicable laws and regulations and familiarize ourselves with our internal rules and procedures. Any breach of this Code of Conduct will not be tolerated, and remedial action will be pursued. Remedial action may include termination of employment and reporting to relevant authorities.

If I am in a leadership position, I am a role model for the Röhm values in both my words and actions. I have a responsibility to ensure that the rules and standards are known and adhered to in the business environment and to inform my team members about the importance of correct behavior as well as the consequences of improper behavior.

To our contractors and suppliers, the Röhm Supplier Code of Conduct applies.

• PEOPLE AND SAFETY

1. ENVIRONMENT, HEALTH AND SAFETY (EHS)

At Röhm, we give first priority to environmental, health, and safety considerations. We are committed to safety at all levels and aim to achieve the goal of "zero harm". This is an essential element of becoming the leading Methacrylate-Verbund.

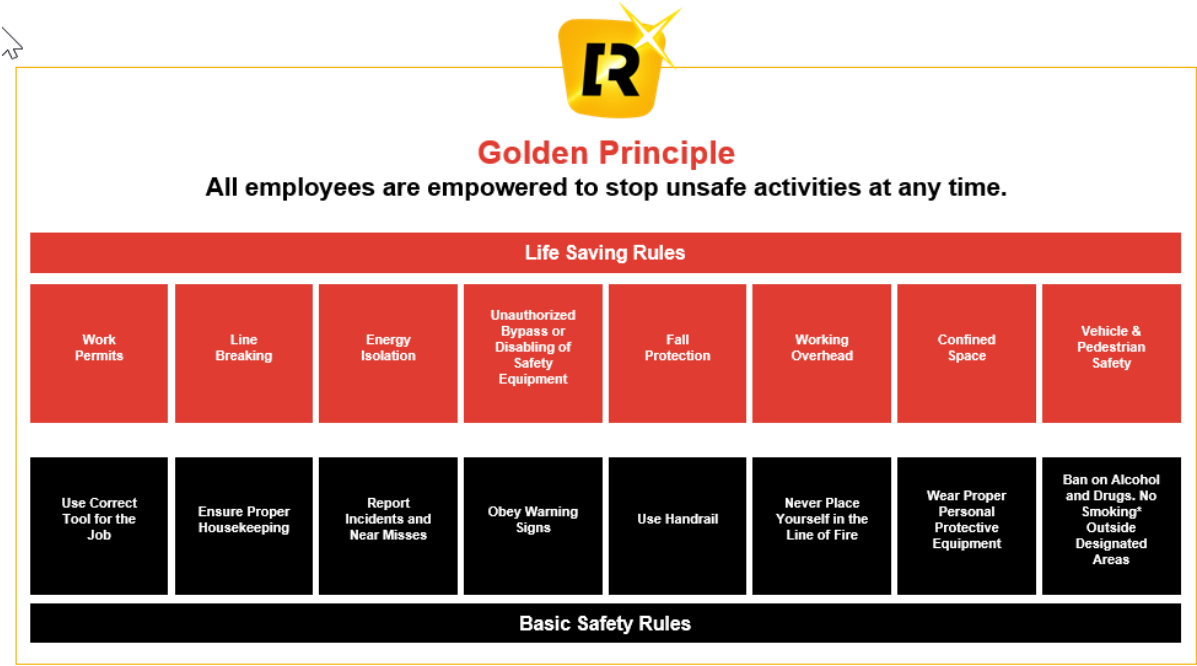
Our business management system forms the basis for our continuous improvement and operational excellence and is applied globally. Our EHS practices have the following objectives:

- Provide for the health and wellbeing of our employees.
- Achieve fully engaged employee participation to foster a continuous improvement of our EHS culture.
- Safeguard our employees, contractors and visitors by providing a safe working environment.
- Safeguard our employees and production facilities through effective process safety management and individual safety disciplines.
- Protect the environment and community and reduce our environmental footprint.
- Develop sustainable products and provide guidance for safe and responsible use of all products.
- Protect our assets to ensure business continuity and security.
- Pursue an active and transparent information policy towards all stakeholders, including the surrounding communities and the authorities.
- Meet all regulatory requirements.

We do our job in a safe and environmentally responsible manner in compliance with all applicable environmental, health, and safety laws and related corporate standards and policies.

Röhm's Life Saving Rules and Basic Safety Rules form the basis for the safety of our activities and the protection of all people from serious hazards and potential accidents and injuries. They provide guidance for dealing with the most important risks and at the same time serve to prevent accidents in general. These rules apply to everybody working for and with Röhm or visiting a Röhm site.

These rules are supplemented by an overarching Golden Principle:
 All employees are empowered to stop unsafe activities at any time.



SAFETY ALWAYS COMES FIRST

2. FAIR EMPLOYMENT AND DIVERSITY

All our values are people-orientated and we aim to treat each other professionally based on fairness, respect, and dignity. We encourage fair employment practices worldwide and offer equal opportunities to all our fellow-employees.

These principles do not only apply to fair and objective hiring practices, but to all aspects of the employment relationship.

We comply with all labor and employment laws and standards in the countries where we operate, including all laws pertaining to child labor, forced and compulsory labor, and human trafficking.

We uphold the freedom of association and the effective recognition of the right to collective bargaining.

We are convinced that the diversity of our workforce is an asset. Diversity means having a workforce that is reflective of different cultures, nationalities, genders, generations, ethnic groups, abilities, social backgrounds, religious beliefs, and all the other differences that make each of us a unique individual.

We aim to be inclusive, which means creating a work environment where everyone has the opportunity to fully participate in making our company successful. This is why we reject any form of discrimination, harassment, or violence.

WE STAND FOR RESPECT, FAIRNESS, DIVERSITY AND INCLUSION

• ORGANISATION

3. RELIABLE REPORTING

As a company we are committed to accurate, timely, and comprehensive reporting and disclosure of financial information. We ensure that the books and records correctly reflect all business transactions and expenditures, are complete, accurate and prepared in accordance with applicable laws as well as the accounting and reporting policies and procedures of Röhm. Maintaining detailed and accurate books and records is crucial to our business as they guide our decision-making and is essential for fraud-prevention and fulfilling our obligation to provide full and transparent disclosure to our stakeholders.

“Books and records” include electronic or paper format and cover all data, certifications, and other written material provided for financial reporting and disclosure purposes, as well as documents collected for other recording purposes, including expense reports.

WE KEEP OUR BOOKS AND RECORDS CORRECT AND COMPLETE

4. CONFLICTS OF INTEREST

A conflict of interest exists when our personal interests compete with the company’s business interests – whether in reality or when a third party could reasonably perceive this to be the case. We ensure that we always act in the best interest of Röhm and avoid situations where our own financial, social, political, or other personal interest conflicts or could conflict with the business interests of Röhm.

We pay special attention to the following activities that may constitute or could be perceived as a conflict of interest:

- Hiring of employees’ family members is permitted provided the individual has been independently assessed and deemed best-qualified for the role. Direct reporting between family members within the company shall be avoided.
- Employees considering a second employment with another business or any directorship in another organization must report such relationship upfront and in writing to their manager or supervisor and to HR.
- Employees holding a substantial financial interest in a company that can pose a conflict of interest (e.g. due to an ongoing supplier relationship) must report this holding in writing to their manager or supervisor and to HR.
- Selecting contractors and suppliers and approving their quotations or invoices are activities in which we must exercise special care and follow all internal procedures.
- A spouse, partner, or close relative of an employee, or other person in a close relationship with the employee, who is working in or connected to an organization that does business with or competes with Röhm. In these situations, the employee must disclose any potential conflict of interest to his/her manager or supervisor.

WE PREVENT CONFLICTS OF INTEREST BY DISCLOSURE

5. FIGHTING CORRUPTION

Bribery is contrary to our values and is prohibited. Accordingly, we never offer, promise, grant or authorize – directly or indirectly through third parties – individuals acting for other companies

or institutions to personally accept money or anything of value in order to influence decisions or obtain a desired result or other advantage. This also applies in the opposite direction, so that no one acting for Röhm may personally accept or agree to accept anything of value from an external person with the intention of granting an advantage.

Facilitation or “grease” payments - payments to expedite or to secure routine government action to which one is entitled - are considered as granting improper advantages and are prohibited.

We regularly interact – directly or indirectly – with public officials all around the world. The term “public official” is broadly defined and includes, for example, employees of federal, state, or municipal regulators and administrators, employees of companies owned or partially owned by public bodies, employees of international organizations, politicians, as well as political parties and their representatives. Many jurisdictions apply stricter rules where interactions with such public officials are concerned, such as prohibiting the giving of anything of value. Therefore, we have to take particular care when interacting with public officials and make sure we always comply with applicable laws and our own internal standards.

All donation and sponsoring activities must be in line with Röhm values and are made in compliance with our anti-corruption requirements.

WE FIGHT CORRUPTION AND WE AVOID ANY APPEARANCE OF CORRUPT BEHAVIOUR

6. MONEY LAUNDERING

Money Laundering is a method by which money obtained by unlawful activity (e.g. drug trafficking, smuggling, corruption) is camouflaged through the legal channel of finance and business in order to conceal the money’s origin. When entering into a relationship with a customer, we need to be aware of warning signals that may indicate possible money laundering activities.

We will comply with all applicable anti-money laundering laws and act diligently to prevent Röhm from being involved or used in money laundering or any other criminal activity.

WE FIGHT MONEY LAUNDERING

• MARKET PLACE

7. COMPETING FAIRLY

We believe in the benefits and principles of competition. Free markets enable economic prosperity and contribute to social welfare, but only work properly when the principles of fair competition are respected and observed. We compete fairly for business through the quality and price of our innovative products and services.

We will not engage in any activities that could reasonably be construed as being anti-competitive or abusive, for example:

- Exchange of commercial data with competitors (e.g. prices, customers, production capacities, profits).
- Allocation of markets, customers, or production programs with competitors.
- Horizontal price fixing.
- Bid rigging (e.g. submitting fictional offers for bidding).

To ensure that market participants respect these principles of fair competition, many jurisdictions have introduced laws prohibiting anti-competitive practices. We strictly obey antitrust and competition laws at all times and in all jurisdictions.

WE COMPETE FAIRLY AND COMPLY WITH COMPETITION RULES

8. INTERNATIONAL TRADE PRACTICES

Economic sanctions and restrictions can be targeting business with specific countries, entities, individuals, economic sectors, or end-use commerce control. The international nature of our business means that we must comply fully with laws and regulations governing the trade of goods, services, and technologies in all countries where we do business. This also includes compliance with applicable boycott laws and regulations.

WE COMPLY WITH ALL APPLICABLE TRADE RESTRICTIONS

• SAFEGUARDING INFORMATION AND ASSETS, PERSONAL DATA

9. INFORMATION AND ASSETS

We are entrusted with Röhm's assets so that we can effectively do our work. These assets consist of tangible items of economic value such as equipment, tools, materials, supplies, office equipment, and IT application and systems as well as intangible assets such as proprietary information, customer goodwill, and the working time of our fellow-employees.

We have an obligation to protect Röhm's assets against any improper use and to safeguard them from unauthorized access, manipulation, theft, loss, damage, abuse and waste. Each of us plays an important part in the defense against cyber-attacks. Therefore, we all actively participate in Röhm's efforts to strengthen cyber security.

At Röhm, we gain and produce information that is vital to our business success. Intellectual assets consist of intellectual property rights, know-how and proprietary information. We protect and safeguard our confidential information (in whatever form: paper, electronic, product sample, etc.) and we must not disclose it without a legitimate business reason. We must be cautious when discussing confidential information and only share such information with others if they have a genuine business need to know and, in case of external recipients, only under the protection of an appropriate non-disclosure agreement. Unauthorized disclosure could destroy the value of such information to Röhm and substantially weaken our competitive position and is therefore prohibited.

Proprietary information includes trade secrets, as well as other technical, financial, or business information which Röhm either wishes to keep confidential or is under an obligation to keep confidential. Such proprietary information may include research results, product compositions, manufacturing processes, cost data, marketing strategies, financial budgets, and long-range plans.

We are also committed to respecting valid intellectual property rights of third parties. As Röhm may receive confidential information or license intellectual property from other companies, we must also ensure that these are protected in accordance with the agreements giving Röhm the right to access and use such confidential information or intellectual property.

Similarly, employees of our competitors have confidentiality obligations to their employers which may extend beyond the term of the employment relationship. We will never induce such employees to violate their confidentiality obligations.

WE PROTECT THE INFORMATION AND ASSETS OF RÖHM AND RESPECT THIRD PARTIES' RIGHTS

10. PERSONAL DATA

Röhm is committed to respecting the privacy of its employees and any other individual. We adhere to all applicable laws and the Röhm data protection policy when processing personal data of our fellow-employees and other individuals and we take appropriate measures to ensure that such data is protected and maintained securely. We may only collect, use, and process data that relate to or could relate to individuals in accordance with the principles of lawfulness, transparency, and proportionality.

WE RESPECT PRIVACY AND THE DATA PROTECTION RULES

• REPRESENTING RÖHM

We must consider carefully on a case-by-case basis whether we are authorized to take a decision in our area of responsibility on our own, or whether it is required to involve other employees. We will get guidance from the Röhm policies which may stipulate that at least two authorized employees must be involved in the decision making-process and/or the signature process (four-eyes principle).

External communication in any type of media shall reflect Röhm's values and be reserved to employees who are authorized to represent the views of the company. When we talk about Röhm on social media as private individuals, we shape the public image of the company. It is important to take this into account and therefore follow the rules set out by the company.

• CONSULTATION

It is impossible to spell out every conceivable ethical scenario we might face. While the Röhm policies and procedures that complement this Code of Conduct provide more specific guidance, there may still be open questions and the need for further advice. In this case, one should reach out to the respective manager or supervisor. If there is a specific question outside one's immediate work environment, the Legal & Compliance, HR, Finance or EHSQ department, Röhm's Chief Information Security Officer (CISO) or Röhm's Data Privacy Officer respectively should be contacted.

• REPORTING OF POTENTIAL VIOLATIONS

If we see something that we think isn't right – we are expected to speak up. Each one of us is required to report in good faith any known or suspected violation of any law, rule, or regulation or of this Code of Conduct using any of the following channels: our manager or supervisor, Legal & Compliance, HR, Finance, EHSQ, the CISO or the Data Privacy Officer.

Any concern can be submitted confidentially via the whistleblower system published on the Röhm intranet and the Röhm homepage.

• REVISION INDEX

Rev.	Changes	Date
1.1	Editorial changes (front page, p. 2, section 8)	April 1, 2021

2	Editorial/minor changes throughout the document	July 16, 2024
3	Introduction of Golden Principle (section 1) and editorial changes	December 9, 2024