



CODE OF CONDUCT

KANSAI HELIOS CODE OF CONDUCT REFLECTS WHO WE ARE AND HOW WE WORK. THE CODE OF CONDUCT REPRESENTS THE COMMITMENT OF KANSAI HELIOS TO FUNDAMENTAL STANDARDS THAT ENSURE CONDITIONS FOR A GOOD PLACE TO WORK.

IN EVERY LOCATION AND AT ANY SITUATION WE HAVE THE RESPONSIBILITY TO KNOW AND FOLLOW THE LAWS AND REGULATIONS THAT APPLY TO OUR BUSINESS. WE STRENGTHEN OUR INTEGRITY AND ADHERE TO THE HIGHEST ETHICAL STANDARDS ACROSS ALL BUSINESS PROCESSES.

WE BUILD TRUST AND CREDIBILITY.



TABLE OF CONTENTS

FOREWORD	4
HOW TO MAKE THE RIGHT DECISIONS?	5
1. RESPONSIBILITIES OF KANSAI HELIOS	6
1.1. One Code for all	
1.2. A culture of open and honest communication	
1.3. Protection of personal data	
1.4. Performance and development	
1.5. Human rights and labour practices	
1.6. Forced and child labour	
2. RESPONSIBILITIES OF EMPLOYEES	8
2.1. Inside (non-public) information	
2.2. IT code of conduct	
2.3. Protection of company property and the property of business partners	
2.4. Acting in accordance with the labour law and employment contract	
2.5. Complying with the antitrust law	
3. PROTECTION OF THE ENVIRONMENT, HEALTH AND SAFETY	11
3.1. Protection of the environment	
3.2. Health and safety	
4. THRUSTWORTHY BUSINESS PARTNER	12
4.1. Stance against corruption	
4.2. Gifts, hospitality, and other benefits to a reasonable extent	
4.3. Contributing to the society	
4.4. Avoiding conflicts of interest	
4.5. Prohibition of money laundering	
5. RAISING CONCERNS	14
5.1. Timely notification of concerns	
5.2. Non-retaliation	



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FOREWORD

BY KANSAI HELIOS GROUP MANAGEMENT BOARD

At KANSAI HELIOS, we are mindful of our responsibility to design excellence and to make an impact as a trusted business partner – for our Employees, our customers, and societies where we operate. Serving a global customer base with manufacturing, distribution, and sales activities worldwide, compliance and integrity represent inseparable parts of our sustainable development.

We are committed to comply with the laws and regulations, implement honest and fair corporate governance practices and to strengthen integrity across all business processes.

In today's challenging business environment, we need to be faster, more flexible and more open-minded than ever before. In spite of changes becoming a part of our daily business, we must still equally understand and know what

our constants are. Knowing, understanding, and living by the Code is an essential part of who we are, and what we stand for at KANSAI HELIOS. The Code defines basic requirements and fundamental standards for our business relationships towards our stakeholders and the environment.

The Code also embodies our shared values and lays the foundation for the success of KANSAI HELIOS. We encourage all KANSAI HELIOS Group Employees to read the Code carefully and to refer to it whenever necessary. The Code offers a relevant guidance as the reputation of the company and its excellence lies in the hands of every single person when it comes to making the right decisions. Each of us should follow this Code, both in letter and in spirit.

Dietmar Jost,
President,
Executive Director

Mitsuru Masunaga,
Executive Vice
President,
Executive Director

Bastian Krauss,
Executive Vice
President,
Executive Director

Yoshihiro Tanaka,
Executive Director

Frank Gläser,
Executive Director

HOW TO MAKE THE RIGHT DECISIONS?

The Code puts into words the actions and attitudes that guide us. Embracing variety of laws, political systems and cultures where KANSAI HELIOS Group companies operate in, we may come across situations where the courses of actions are not obvious.

Please ask yourselves these questions if you are ever unsure about what action to take.

YOUR INTEGRITY IS IN THE RIGHT CIRCLES, IF YOU CAN ANSWER „YES“ TO THE FOLLOWING.

Complies with laws and regulations?

Complies with KANSAI HELIOS standards, policies and rules?

Does it reflect KANSAI HELIOS Values?

Would it be perceived honest and fair from the perspective of others?

IS IT LEGAL?

IS IT RIGHT?

IS IT HONEST?

IS IT ETHICAL?

Answer always **YES**

Is it consistent with the KANSAI HELIOS Code of Conduct?

Would it be all right if it appeared in a news headline?

Does it meet expectations of KANSAI HELIOS stakeholders?

Will it reflect well on me and KANSAI HELIOS stakeholders (Employees, customers, partners, regulators, public)?

BE AWARE

Please make sure that you understand the standards of the Code of Conduct as well as the respective laws and corporate guidelines. If you are facing a situation that gives you any doubt as to

how to act consistent with this Code of Conduct, please contact your manager or write an email to KANSAI HELIOS Group Compliance department, compliance@kansai-helios.eu.

1. RESPONSIBILITIES OF KANSAI HELIOS

1.1. **ONE CODE FOR ALL**

This Code of Conduct is binding for all Employees of KANSAI HELIOS worldwide. Each manager and employee (collectively referred to as Employees in this Code) have a personal responsibility to be aware of the Code of Conduct and to comply with it.

Our Code of Conduct is based on the **Ten Principles of the United Nations Global Compact** (www.unglobalcompact.org/what-is-gc/mission/principles) and it is setting the stage for long-term success.

1.2. **A CULTURE OF OPEN AND HONEST COMMUNICATION**

At KANSAI HELIOS, everyone should feel comfortable to speak their own mind, particularly with respect to ethical concerns. Openness, integrity and reliability foster open two-way communication between Employees and between the Employee and the superior on all aspects of the working environment. All Employees are encouraged to discuss through the employee's line management chain.

1.3. **PROTECTION OF PERSONAL DATA**

All personal data collected and held by KANSAI HELIOS will be processed fairly, transparently, carefully and in compliance with the locally applicable data protection laws and agreements. Access to personnel records is restricted to KANSAI HELIOS Group Employees who have appropriate authorization and a business need for that information.

1.4. **PERFORMANCE AND DEVELOPMENT**

At KANSAI HELIOS we encourage an ongoing dialogue on performance and development with Employees. It is the responsibility of all Employees to develop in their professional career.

1.5. **HUMAN RIGHTS AND LABOUR PRACTICES**

KANSAI HELIOS is committed to an attractive working environment. Our Employees must be recruited, selected and promoted based on objective and non-discriminatory criteria. We respect individuality in terms of nationality, gender, race, skin colour, political or religious beliefs, social or ethnic background, age, health status or disability, and sexual orientation. We advance corporate culture based on the diversity and inclusion and perceive it as a source of sustainable development and innovation.



KANSAI HELIOS supports and respects the protection of internationally proclaimed human rights and ensures that Employees are not complicit in human rights abuse. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining. We believe in the fair treatment of Employees free from sexual harassment, corporal punishment or torture, mental abuse, forced and compulsory labour.

At KANSAI HELIOS we do not tolerate harassment of any kind, including verbal or physical abuse. All KANSAI HELIOS Group Employees are expected to treat each other

with courtesy, dignity and respect. Employees are encouraged to acknowledge others' differences and leverage diversity in order to achieve a sustainable competitive advantage. We respect the personal rights of everyone.

1.6. **FORCED AND CHILD LABOUR**

KANSAI HELIOS will only employ individuals who are working of their own free will and have reached the minimum age according to the International Labour Organization (ILO) Convention, the conventions of the United Nations and national laws.

2. RESPONSIBILITIES OF EMPLOYEES

2.1. **INSIDE (NON-PUBLIC) INFORMATION**

KANSAI HELIOS Group Employees may become aware of information about KANSAI HELIOS and other companies that has not been made public. The use of such non-public or inside information, other than in the normal performance of one's work, profession or position, is unethical and may be a violation of the law and relevant confidentiality obligations. A violation may result in civil and criminal penalties, prosecution and other sanctions. At KANSAI HELIOS we do not tolerate the improper use of inside information, regardless of whether it is unlawful or not.

2.2. **IT CODE OF CONDUCT**

Disclosure or dissemination of confidential or proprietary information regarding KANSAI HELIOS, its products, or its customers outside the official communication structures is strictly prohibited. All IT-related resources and facilities are provided only for internal use and for business related matters. They cannot be used for personal use. It should not be used in any way that is unethical or illegal, or that it could embarrass, defame, mispresent, or convey an unjust or unfavourable impression of KANSAI HELIOS or its business affairs, Employees, suppliers, customers, competitors or stakeholders.

Any device with access to the information system should be secured by personal passwords and/or additional authentication. Users must

apply them in a responsible way, keeping them private and securing them against misuse. It is necessary to operate in accordance with the applicable **Information Security Policy** and IT organizational rules of KANSAI HELIOS.

2.3. **PROTECTION OF COMPANY PROPERTY AND THE PROPERTY OF BUSINESS PARTNERS**

We are all required to handle company property with care and in a responsible manner and to protect KANSAI HELIOS assets and those of our business partners against loss, damage, theft, abuse and unauthorized use. Company property also includes intellectual property, internal knowledge, patents, trademarks, copyrighted material and trade secrets.

2.4. **ACTING IN ACCORDANCE WITH THE LABOUR LAW AND EMPLOYMENT CONTRACT**

KANSAI HELIOS policy is to comply with the applicable labour and social security laws and all other applicable laws and regulations that are valid in the countries in which we are present. Additionally, every individual employment relationship is regulated by the respective employment contract, which defines the specific rights, obligations, responsibilities, wages and benefits of each Employee. Such an employment contract must be in full compliance with the applicable regulations.



2.5. **COMPLYING WITH THE ANTITRUST LAW**

KANSAI HELIOS is fully committed to comply with the antitrust law regime in the countries where we operate in. In following this principle, we are driven by the need to be both efficient and innovative. None of our Employees should engage in any form of communication (written, electronic or verbal) with a competitor that attempts to:

- agree, fix, stabilise or control prices, credit terms, discounts or rebates (or other price components);
- share sensitive business information;
- allocate contracts, customers or territories;
- boycott certain customers, competitors or suppliers; or
- limit output or sale of any product or service.

Equally, we do not unduly restrict our suppliers or customers, including distributors and agents, in their business dealings.

Finally, Employees must ensure that they do not use commercial strategies that may abuse a dominant market position of or exploit a business partner's dependence on KANSAI HELIOS.



3. PROTECTION OF THE ENVIRONMENT, HEALTH AND SAFETY

3.1. PROTECTION OF THE ENVIRONMENT

As a chemical company, we have a high economical, ecological and social responsibility and we encourage the development and diffusion of environmentally friendly technologies. We are all required to deal in a precautionary and responsible manner with natural resources and to protect the environment in our work area. We act responsibly to protect and preserve our Employees', neighbours', and business partners' health. We are all able to eliminate or minimize the risk of accidents or occupational diseases.

The goal is to initiate the appropriate emergency response and damage repair measures as promptly and as precisely as possible. Not only but also for this reason, KANSAI HELIOS supports activities in the communities where our Employees live and work.

3.2. HEALTH AND SAFETY

KANSAI HELIOS provides safe and healthy working conditions to prevent harm. We organize special health and safety programs and trainings, and each Employee is responsible for complying with health and safety regulations.

KANSAI HELIOS is a drug-free work environment. Employees must not use, possess, or be under the influence of alcohol or illegal drugs. This also includes reporting to work while under the influence of alcohol or other illegal drugs.

4. THRUSTWORTHY BUSINESS PARTNER

4.1. STANCE AGAINST CORRUPTION

KANSAI HELIOS must comply with all laws, rules and regulations intended to prevent corruption and extortion in all countries where we do business by prohibiting corruption and by keeping proper financial records. It is prohibited to pay, offer or accept bribes to gain any commercial advantage or personal benefit. All details are clearly defined in **KANSAI HELIOS Anti-Corruption and Gifts Policy**.

4.2. GIFTS, HOSPITALITY, AND OTHER BENEFITS TO A REASONABLE EXTENT

Exchange of gifts and entertainment can build goodwill in business, but sometimes can create improper influence and some may be seen as bribes that break the law and damage KANSAI HELIOS reputation for fair dealing. The following types of gifts and entertainment are prohibited:

- Any gift or entertainment that would be illegal (anything offered to a government official in breach of local and international anti-corruption laws, any facilitation payment whether by cash, cash equivalents or by any other means);
- Any gift of cash or cash equivalent (such as gift certificates, loans, stock, stock options);

- Any entertainment that is indecent, sexually orientated, does not comply with KANSAI HELIOS commitment to mutual respect or that otherwise might adversely affect KANSAI HELIOS reputation;
- Any gift or entertainment that any person acting on behalf of the Group pays for personally to avoid having to report or seek approval.

For further guidance on the rules for refusing, receiving and disclosing offers of gifts and entertainment please refer to **KANSAI HELIOS Anti-Corruption and Gifts Policy**.

4.3. CONTRIBUTING TO THE SOCIETY

In pursuit of corporate goals, KANSAI HELIOS may offer donations and sponsorships, that are supporting the advancement and promotion of companies' key societal commitments and other legitimate objectives. Employees must be aware that sponsorships and donations must never be made to procure improper advantage or to contribute (directly or indirectly) to political parties, organisations or individual politicians. All details are clearly explained in **KANSAI HELIOS Anti-Corruption and Gifts Policy**.



4.4. AVOIDING CONFLICTS OF INTEREST

KANSAI HELIOS Employees must act in the best interest of the company and avoid any conflicts of interest. Such conflict arises when an Employee's interests and the interests of KANSAI HELIOS are not the same, even if the decision or outcome appears to be mutually beneficial. KANSAI HELIOS will take steps that even the appearance of a conflict of interest is avoided, as already such appearance might create negative reputation. All details are set out in the **KANSAI HELIOS Anti-Corruption and Gifts Policy**.

4.5. PROHIBITION OF MONEY LAUNDERING

Money laundering can be defined as transforming the proceeds of crime into the legitimate economy. KANSAI HELIOS objects to all forms of money laundering. We will therefore take all necessary steps to prevent transactions from being used by others to launder money. Before entering into an agreement with a business partner we will do our utmost to safeguard that the customer is genuine and conducts business in a law-abiding manner. All details are clearly defined in **KANSAI HELIOS Anti-money laundering policy**.

5. RAISING CONCERNS

5.1. TIMELY NOTIFICATION OF CONCERNS

KANSAI HELIOS encourages any Employee to raise their concerns as promptly as possible if they become aware of a situation or matter which they reasonably believe might show any of the malpractices in one of the following areas:

- misconduct in connection with corruption (including conflicts of interest), money laundering, antitrust law, and export controls,
- danger to the health and safety of any individual,
- data protection and information security including general IT user policy.

Timely notification is required to ensure that necessary measures are taken to avoid or minimise the potential of any negative consequences to KANSAI HELIOS, including

its reputation, and to remedy the situation in the best interest of KANSAI HELIOS and its Employees. Speaking up will also help KANSAI HELIOS to improve its compliance efforts. Where appropriate, complaints may be made on a confidential basis or through our reporting line.

5.2. NON-RETALIATION

KANSAI HELIOS will protect each Employee that decides to speak up in good faith. This includes a clear non-retaliation policy. In turn, anyone who misuses KANSAI HELIOS's channels to maliciously denigrate a colleague will face disciplinary consequences.

All details are clearly defined in **KANSAI HELIOS Speak up Policy**.

About the KANSAI HELIOS Code of Conduct:

Version 2.2, September 2023

KANSAI HELIOS Code of Conduct is in effect as of February 15, 2022.

Version of the Code, initially published on April 1, 2019, is no longer valid.

You can always find the most current Code of Conduct on the companies' intranet and on the KANSAI HELIOS's corporate website.

Responsible: KANSAI HELIOS Group Compliance Department (compliance@kansai-helios.eu)





www.kansai-helios.eu

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