



Code of Conduct

of the RAHN-Group

Table of Contents

1 Application of the Code of Conduct..... 2

2 Our values 2

3 Integrity and ethically correct behaviour 3

4 Social responsibility and the environment 4

5 Information and data protection 5

6 Violations of the Code of Conduct 5

7 Document control information 6

8 Change log..... 6

1 Application of the Code of Conduct

This Code of Conduct serves as a guideline for all employees, members of the Executive Management and Board of Directors of the RAHN-Group and sets out basic principles and behaviour. The provisions of this Code of Conduct represent a minimum standard. Where stricter regulations apply, this Code of Conduct does not restrict them.

Every employee of the RAHN-Group must comply with the Code of Conduct and contribute to preventing or detecting and responding to violations of the Code of Conduct. We are all obliged to personally live up to the high ethical standards we have set ourselves, and we expect the same from our business partners.

2 Our values

At RAHN, we are proud of our long tradition as a family business, our responsible business behaviour, and our professional service philosophy. Our mission is to support our industry partners around the world by providing innovative high-performance materials. We help our customers to develop advanced and sustainable formulations for the benefit of consumers. Our goal is to enable the efficient use of our high-performance products by combining them with technical expertise and operational excellence.

Our core values form the basis of our collaboration. These values are implemented and developed with the involvement of employees from all areas of our company.

Entrepreneurship & Agility

RAHN is independent and can shape the future in an entrepreneurial way. Employees have the opportunity to act entrepreneurially and make independent decisions in their area of responsibility, thereby taking responsibility for themselves and the company. Entrepreneurial behaviour is not possible without commitment and passion for the task and the company. RAHN employees are personally committed and stand up for their actions. The international dimension is a feature of RAHN's DNA. For RAHN, entrepreneurship always means orientating itself towards global economic areas and entering new regions with courage and openness to the world. Acting entrepreneurially and actively shaping the future also means being creative and innovative – be it through product, process, or organisational innovations, for which RAHN provides sufficient resources.

Commitment

Fast, uncomplicated, and personal. Our corporate philosophy is based on solving our partners' problems competently and reliably. We enter mutual obligations and honour them. Customer and service orientation characterise the actions of all employees, both internally and externally. This requires a high degree of attention, passion and perseverance.

Tradition & Continuity

RAHN respects and cultivates its roots as a Swiss family business with Zurich as its base. The company's success is based on proven traditions. Long-term, reliable partnerships with customers, suppliers and employees form the basis for the company's business activities. This continuity of approach does not contradict the constant entrepreneurial change.

Respect

At RAHN, people are not just seen as employees, but are also respected as individuals in their entirety. It is important that private and professional lives are in harmony – this is the only way to make good long-term business decisions. Even in difficult times, the company should be a pillar of support for its employees. In return, it expects a high level of loyalty to the company's interests and identification with the shared values. Fairness, honesty, and integrity are essential prerequisites for mutual respect, and are highly valued at RAHN.

Core Values



3 Integrity and ethically correct behaviour

Our actions are based on the values of honesty, justice, and integrity. We act in a spirit of partnership and put trust in the skills and loyalty of our employees and business partners.

Conflicts of interest

A conflict of interest exists if the personal, social, financial, or political interests of an employee collide with the interests of the RAHN-Group. Employees are prohibited from using their position in the company for personal gain or for the benefit of relatives or related parties. Employees are instructed to avoid conflicts of interest and loyalty and should inform their line manager at an early stage if a conflict becomes apparent. The line manager will decide on the measures to be taken in the interests of RAHN.

Corruption

The RAHN-Group is opposed to any form of corruption, acceptance of benefits, granting of benefits, bribery, and corruptibility, and strictly prohibits its employees from engaging in such practices. Even the appearance of corrupt behaviour must be avoided.

Gifts and Benefits

Gifts and gratuities are only accepted within narrow limits. Gifts may only be accepted or given under the mandatory condition of appropriateness. Accepting or giving gifts and benefits in connection with public officials

is generally prohibited. RAHN has defined binding guidelines for the entire RAHN-Group for dealing with invitations, gifts and other benefits, and reference is made to these here.

Fair competition

We are committed to strictly observing the principles of fair competition and ensuring that our actions comply with applicable antitrust and competition laws. These laws are designed to protect free competition and ensure fair market conditions. Among other things, they prohibit agreements on prices, the allocation of markets or customer groups and other anti-competitive behaviour that could distort or restrict competition.

Export control

As a globally active company, RAHN operates with its products and services in markets where customers and partners have a low potential to be affected by export restrictions. Nevertheless, it cannot be ruled out that our exports of goods may be affected by restrictions. RAHN has therefore defined binding guidelines for the entire RAHN-Group for dealing with exports, and reference is made to these here.

Compliance with the law

Compliance with the applicable laws and regulations is a matter of course for us.

We require our employees, and in particular our managers, to familiarise themselves with the laws, regulations and rules relevant to their area of responsibility. Our managers in particular bear a high level of responsibility for compliance with the Code of Conduct.

The business practices of our business partners and their suppliers must also comply with the applicable laws. This is especially true for the import, export and trade of goods, technologies, and services, but also applies to payment and capital transactions.

Risk management

RAHN has a risk management system that reviews internal and external risks on an annual basis. These reviews include the definition of risks in terms of probability and loss amounts, as well as the definition and monitoring of action plans and the persons responsible for their implementation.

4 Social responsibility and the environment

Responsible management is a matter of course for RAHN and has a long tradition.

Human rights

RAHN recognises the fundamental human rights, their importance, and their universality, and acknowledges them as a minimum standard. This is true for RAHN regardless of location, cultural background, or specific situation.

In most of the regions in which RAHN operates, human rights are enshrined in national laws and are guaranteed by corresponding state institutions. Nevertheless, RAHN pays careful attention to ensuring that the effects of its activities do not violate human rights.

RAHN prevents all forms of discrimination and ensures equal opportunities. RAHN provides the necessary framework conditions for employees who are in need of protection. Child labour is strictly prohibited.

Maintaining a respectful and fair working relationship and treating employees and working colleagues accordingly is an essential part of our corporate culture.

Working conditions and social protection

RAHN attaches great importance to good working and social conditions, as employees are responsible in huge part for the success of the company. RAHN regards compliance with national labour law as a minimum standard and creates better framework conditions than required by law in all Group companies.

Further training

RAHN is committed to employing qualified and well-trained staff. It therefore supports and promotes professional and personal development. The focus is on training courses that are directly related to the employee's current job or prepare them for a new role in the company. The costs of further training for our employees are a fixed component of the annual budget.

Avoiding environmental pollution

RAHN is not a manufacturing company. Nevertheless, RAHN attaches great importance to paying the necessary attention to environmental aspects in the upstream and downstream supply chain. When selecting production partners, attention is paid to the standards applied. If there are any concerns regarding compliance with industry standards, this is addressed, and improvements are demanded.

For more information on social responsibility and the environment, see our CSR statement.

5 Information and data protection

We treat business secrets and other sensitive information confidentially. This also applies to information that we receive from business partners. The disclosure of confidential information and documents to third parties is not permitted without authorisation.

We also attach great importance to protecting the personal data of employees, customers and business partners. We collect the data that is required for the respective stated purpose. They are stored for at least as long as required by law or as long as the purpose is given. Employees are obliged to comply with the applicable data protection regulations when collecting, processing and using data.

6 Violations of the Code of Conduct

Why it is important to adhere to the Code of Conduct

We rely on all employees to conduct themselves in accordance with the Code of Conduct. A breach of the Code of Conduct could jeopardise the trust we have built up with our customers and partners and thus put the company as a whole at risk. It is therefore extremely important that we as a company are able to respond to possible violations at an early stage.

Reporting violations (whistleblowing)

In order to ensure fair operating and business practices in the long term, employees and external persons are encouraged to report serious misconduct and violations of law, e.g. corruption, fraud, sexual harassment, safety risks and human rights. Reports can be made to Compliance@rahn-group.com. In addition, reports may be submitted anonymously (by mail to RAHN AG, Compliance, Strictly Confidential, Dörflistrasse 120, 8050 Zurich) to further ensure the protection of whistleblowers. The report is not subject to any formal requirements. If the operational units obviously fail to act without any justification, employees can contact a member of the Board of Directors.

Reports are treated with the strictest confidentiality, including the names of the persons involved.

Anyone who makes a report in good faith need not fear any disadvantages, even if the report later proves to be unfounded. Whistleblowers are protected from any form of retaliation, whether direct or indirect, by RAHN or third parties, to the extent the company can reasonably influence or prevent such retaliation, as a consequence of reporting a concern in good faith.

7 Document control information

Version:	V1.3
Classification:	Public
Status:	Released
Creator:	Lisa Prinz
Owner:	Hanspeter Stricker, CFO
Release date:	30 January 2026
Released by:	the Executive Management
Retention time:	5 years
Review cycle:	every 3 years
Document name:	RAHN_Code of Conduct_EN
Storage location:	DMS
Previous version:	V1.2

8 Change log

Date	Version	Author	Description of the relevant changes
07.10.2024	V1.1	Monika Kamm	Chapter 3, section 'Gifts and Benefits': reference to the RAHN-Group's binding guidelines added
26.11.2024	V1.2	Lisa Prinz	Chapter 6, section 'Reporting violations (whistleblowing)': addition
30.01.2026	V1.3	Lisa Prinz	Chapter 6, section 'Reporting violations (whistleblowing)': addition