



# Statement on CSR

## Corporate Social Responsibility

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# 1 RAHN's stance on Corporate Social Responsibility (CSR)

Responsible business management is part of RAHN's innate philosophy and corporate tradition. As a family business, RAHN has borne its social responsibilities for decades. The Rahn Foundation, as it is known today, was founded back in the 1970s as the company's 'Relief Fund' with the aim of supporting social institutions. RAHN also became involved in cultural activities at that time via the Rahn Kulturfonds Association, and a share in the profits and discounts for cultural events was introduced for all employees. Social and cultural responsibility are important to the owning family, the Board of Directors and the Executive Management. We believe that this commitment will bring long-term success to the RAHN-Group and that socially responsible behaviour can co-exist in harmony with profitability.

The RAHN-Group and its staff – throughout the entire organisation and in their interaction with one another – bear responsibility for the way their decisions and actions affect society and the environment by acting in a transparent and ethical manner. Thus RAHN contributes to sustainable development, health and the general good whilst honouring the expectations and interests of stakeholders, observing national laws and acting in accordance with international codes of conduct.

With this in mind, we want to carry our responsibility throughout the entire value creation chain, although as an SME we are also aware of the limits to how far we can enforce our philosophy, especially in regard of multinational procurement. It is also part of our responsibility to recognise these limits, but to then keep on sounding them out afresh. We accept that in some cases there are no definitive answers, which calls for ongoing dialogue with all stakeholders.

## 2 Basic principles

### 2.1 Accountability

RAHN accounts in detail for its activities and principles in the annual reports on Sustainability and Quality Management to ISO 9001 and in various internal and external channels of communication (e.g. the website, staff magazine, explicit statements to business partners, etc.).

### 2.2 Transparency

RAHN places great store on authentic, open, direct and understandable communication and reporting both internally and externally about its aims, the nature of its activities and its sites.

Examples include: Its inclusion in national commercial registers with statement of aims; employee information days; the Sustainability Report; the staff magazine; RAHN's website; specific reports to our partners; specialist trade publications.

Furthermore, we enjoy welcoming our business partners to our premises and invite them to watch us at work.

## 2.3 Ethical behaviour

RAHN bases its actions on the values of honesty, fairness and integrity. RAHN behaves as a committed partner and places its faith in the capabilities and loyalty of its employees and business partners.

Examples include: Partnerships with customers and suppliers that span decades; joint development projects; joint ventures; flexible working hours and workplace design; employee profit sharing.

## 2.4 Respecting the interests of stakeholders

RAHN knows its groups of stakeholders, respects their interests and considers them in its decisions and its actions.

Examples include: Shareholders' general assembly; repeat customer visits and surveys; trade fairs; specialist webinars; employee information days; regular employee discussions; employee surveys; visits to suppliers; audits by external bodies and customers; commitment to social and cultural organisations.

## 2.5 Respecting the rule of law

RAHN keeps itself informed about national and international rights and laws in its field of activity, respects and abides by them.

Examples include: Memberships in industry and trade associations; audits by external state and private organisations; projects adapting processes and systems to legislative changes; subscriptions to official newsletters.

## 2.6 Respecting international codes of practice

RAHN acts in compliance with international codes of practice. This includes customary international law, generally recognised international legal principles, inter-state agreements, treaties and conventions. Examples include the UN Convention on Human Rights, Nagoya Protocol, CITES or the international labour standards of the ILO. RAHN views these codes of practice as orientation points, in particular in international situations and activities where no corresponding national environmental or social standards are in force.

## 2.7 Respecting human rights

RAHN is familiar with the basic human rights, their meaning and universal validity and recognises them as a minimum standard. RAHN applies them across all sites and irrespective of the cultural context or specific situation concerned.

## 3 Core issues and their fields of action

RAHN identifies itself with the following core issues and fields of action related to ISO 26000.

### 3.1 Organisational management

Organisational management is the key to performing CSR as an integrated activity throughout the organisation. All further core topics are closely tied in with organisational management. A CSR delegate (the COO) ensures the subject is firmly represented in RAHN's management. This ensures that the subject of CSR is taken into account in decision making processes. The delegate is responsible for the existence of a corresponding organisational culture and for the functioning of formal and informal mechanisms and their integration into existing systems and processes, which are constantly being expanded.

Examples include: The inclusion of CSR in the organisational chart; the CSR aims outlined in the QM Annual Report; the annual Sustainability Report; this very statement addressing CSR.

### 3.2 Human rights

#### Due diligence

In most areas where RAHN is active, human rights are anchored in the national legal framework and are ensured by the corresponding state institutions. Nonetheless, RAHN pays care and attention to ensuring the effects of its activities do not infringe human rights.

Examples include: Visits to our suppliers' production facilities; supplier assessments; verification processes to approve commencement of business with customers in new countries. (These examples also apply in respect of the following points under 3.2 Human rights.)

#### Human rights in critical situations

In situations where human rights are a critical issue, RAHN acts with great care – addressing the subject and considering the consequences that any decisions might have on human rights. Observing human rights takes precedence in any decisions.

#### Avoiding complicity

If a critical situation concerning human rights comes to the attention of RAHN in its field of action, RAHN does its best to resolve the issue. If this is not possible, RAHN adheres to the principles laid down and avoids any complicity.

#### Eliminating irregularities

If RAHN is active in any areas where the state institutions do not function entirely properly and pursue practices that infringe human rights, RAHN identifies appropriate control mechanisms in consultation with its partners to improve the situation until human rights are secured and sustainably respected.

#### Discrimination and groups in need of protection

RAHN prevents all forms of discrimination and ensures equal opportunities. RAHN offers any employees requiring protection the necessary conditions. We pay particular attention to child protection and condemn child labour.

Examples include: Adequate remuneration according to position and requirements profile; equal pay for equal work performance; benchmark-oriented pay; we do not believe in fixed quotas of any kind.

### Civil and political rights

RAHN is a proponent of respecting and invoking the individual's civil and political rights (e.g. right to freedom of opinion and free speech; the right to peaceful assembly and association; protection against interference in the private sphere; freedom of religion).

Examples include: Flexible hours for exercising political office; written statement on the protection of the private sphere at work (RAHN IT Policy).

### Economic, social and cultural rights

RAHN not only avoids activities that might infringe economic, social and cultural rights, but also makes an active social and cultural contribution.

Examples include: Annual donations to the Rahn Foundation and the Rahn Kulturfonds; subsidised employee attendance at cultural events; designated budget for initiatives on sustainability issues.

### Fundamental principles and rights at work

RAHN respects and upholds human rights at the workplace.

Examples include: Employment contracts as per national laws (CH, DE, FR, UK, USA, CN).

## 3.3 Working practices

### Employment and employment conditions

RAHN ensures that all conditions of employment comply with the prevailing national laws and duties. If the respective national labour laws do not satisfy RAHN's standards, RAHN offers its employees better conditions based on the Swiss standards to the best of its ability.

Examples include: Employee profit sharing; enhanced additional social benefits (country-specific); enhanced holiday credits (country-specific).

### Conditions of employment and social security

RAHN considers good working and social conditions to be important, as employees play a key role in the success of the company. RAHN considers complying with national labour law to be a minimum standard and exceeds the statutory requirements at all of the Group's companies.

Examples include: Extra day off on employee's birthday; employee profit sharing; enhanced additional social benefits (country-specific); annual gift to spouse; anniversary gifts (holiday/money).

### Social discourse

RAHN works on the principle of personal responsibility for all of its employees. In this respect, RAHN accords all employees a degree of responsibility commensurate with their duties and allows them the greatest possible degree of personal involvement. RAHN actively seeks dialogue throughout all levels of the hierarchy.

Examples include: Flexible choice of working hours and workplace within the scope afforded by the respective position; internal suggestion scheme; discussion of employees' issues at meetings of the Executive Management; steering committees staffed with employees.

### Occupational health and safety

Work activities that entail a high health risk are generally only carried out rarely at RAHN. However, this aspect is accorded great importance. If there is even the slightest indication that working conditions might cause any harm to physical or psychological health, preventive measures will be undertaken. The applicable regulations are applied and observed. RAHN monitors the health and safety standards in place at its business partners - in particular its manufacturers. If these do not meet RAHN's standard, the issue is actively addressed and improvements are demanded. If necessary, RAHN will offer assistance in making improvements.

Examples include: Daylight at all RAHN workplaces; ergonomic office equipment; modern work tools; protective clothing in laboratories; fire extinguishers on all office floors; evacuation plans; employees trained in first aid; ergonomics consultancy at the workplace.

RAHN acts in accordance with the guidelines on Responsible Care, an initiative launched by the chemical industry to make improvements in the environment, safety and health.

### Personal development and occupational training

RAHN's business success is based mainly on the capabilities and skills of its workforce. RAHN provides a handsome budget for furthering personal development of these skills. RAHN also facilitates access to political, economic and social opportunities.

Examples include: Annual meeting with every employee to discuss personal development; provision of ample budget for occupational training and staff development; use of cutting-edge IT; support for cultural excursions; provision of unpaid leave for pursuing private interests.

## 3.4 Environment

### Preventing environmental pollution

RAHN is not a manufacturing business. Nonetheless, RAHN is keen to ensure that the environmental aspect is taken into account in the upstream and downstream supply chain. When selecting and visiting manufacturing partners, attention is paid to the standards applied. If any concerns arise about compliance with the sector's accepted standards, the matter is addressed and improvements demanded. If necessary, RAHN will offer assistance to the best of its ability to make improvements, contributing know-how transfer and steering mechanisms in particular.

Examples include: Supplier assessments; regular visits and lasting partnerships.

### Sustainable use of resources / mitigating climate change

RAHN takes care to ensure that its suppliers make efficient use of energy, water and raw material resources. If RAHN recognises any potential for boosting efficiency based on its own expertise, it will inject this to the best of its ability. Wherever useful and possible, both internally and externally, procedures are applied that allow the use of renewable resources or reduce the use of resources overall.

Examples include: CO<sub>2</sub>-neutral products in the Cosmetics division; renewable raw materials in the EnergyCuring and Cosmetics divisions; CO<sub>2</sub>-neutral electricity; limiting CO<sub>2</sub> emissions from company vehicles.

## Environmental protection, biodiversity and restoring natural habitats

RAHN is aware of the importance of a rich diversity of species and that this requires plentiful natural habitat. Wherever it is possible and expedient, we try to exert a positive influence.

Examples include: Projects within the framework of the annual initiatives coming under the topic of sustainability (see also Sustainability Report).

## 3.5 Fair operating and business practices

RAHN values its long-term business partnerships. These are based on mutual trust and fair play. Long-term relations are seen as an important factor for quality, continuity, transparency and accountability.

### Fighting corruption and money laundering

Corruption and money laundering undermine the moral standing of an organisation and adversely affect its operational capacity. RAHN opposes all forms of corruption and money laundering and strictly prohibits its employees from engaging in such practices.

Examples include: Actively addressing these subjects with staff who are exposed to the risk of corruption; strict compliance with national and international laws; electronic and automated verification of transactions in procurement and distribution processes against international sanction and embargo lists; explicit financial competence regulation and corresponding signature regulations for bank transfers, electronically supported export control; this very statement, which is binding for all staff; appropriate remuneration.

### Responsible political participation

RAHN takes a politically neutral stance, but supports those processes that promote a public, political order that benefits society as a whole.

Examples include: Flexible working hours for staff who hold a political office.

### Fair competition

RAHN advocates fair and free competition. RAHN rejects any behaviour and activities that contravenes this, such as price fixing.

Examples include: RAHN subscribes to CEFIC's industrial code of behaviour within the framework of association meetings.

### Respecting property rights

RAHN respects and upholds the right to property and reacts to infringements of these rights in its sphere of activity with any possible means.

### 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](mailto: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 requirement. If the operational units clearly fail to act, without providing 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.

## 3.6 Consumer matters

### Fair competition, sales and contractual practices and factual, unadulterated, non-misleading information

RAHN establishes long-lasting partnerships with its customers. The basis for this lies in RAHN actively providing comprehensive and factually correct information about its products, procedures and applications throughout all phases of its business, insofar as legitimate considerations for the protection of confidential information permit this. RAHN promptly provides customers with all relevant information and ensures that it is not misleading or distortive. As part of this, RAHN maintains a broad range of documentation. RAHN also offers training and advice to help its customers get the best use of the products they purchase.

Examples include: Comprehensive documentation on the RAHN website; guideline and starter formulations; REACH registrations; customer training; support from our application technology laboratories.

### Consumer health and safety

RAHN's natural and synthetic products are subject to strict laws, regulations and requirements regarding health and the environment. RAHN adheres to the prevailing national and international requirements and labels its products in compliance with the law. Where conflicting legal standards exist or ordinances need interpreting, RAHN contacts the relevant authorities, experts and industry associations to arrive at agreement. In addition, RAHN actively invests its expertise in supporting its customers and partners on these issues.

Examples include: Instructing customers which claims can and cannot be made; REACH registrations; recorded series of tests; system-supported labelling.

### Sustainable consumption

RAHN does not supply the end customer, but supports its B2B customers in terms of sustainability and supplying the correct information they need to pass on to their own customers.

### Customer service, complaints management and conciliation procedures

RAHN processes are certified to the ISO 9001 standard. RAHN has its own well-established procedures for handling complaints and error management. RAHN does more than just wait to react to a complaint by taking the initiative as soon as it recognises any signs of dissatisfaction on the part of a customer or partner. In addition, active enquiries are made about satisfaction levels at every visit.

Examples include: QM error reports; customer visit reports; customer surveys.

### Customer data protection and confidentiality

RAHN recognises the right of its customers and partners to keep their data and information confidential. RAHN signs confidentiality agreements with its customers and partners if required. Our customers' and partners' data is protected using the appropriate technical measures and processes. RAHN complies with national data protection laws.

Examples include: User group-specific access rights; Non-disclosure agreements; encoded e-mail and FTP transmission; internal guidelines for handling business data (RAHN IT Policy).

### Safeguarding basic supplies

RAHN does not supply basic essentials in the fundamental sense. In the following section, basic supply is meant in the sense of the supplying the basic needs of our customers in terms of raw materials.

RAHN supplies its customers with important constituents for their production processes. In order to ensure supplies, RAHN holds stock. RAHN signs appropriate contracts with customers where required.

Examples include: Stock held at various sites including safety levels; supply contracts.

### Consumer education and raising awareness

RAHN offers comprehensive services to accompany its products. Even at the sales stage, customers are offered specialist advice and information by technically competent staff with considerable professional experience. The application technology laboratories assist customers with any problems or questions. RAHN provides additional support in the form of instruction, practical training, expert presentations, technical reports and documentation. RAHN provides customers with access to the latest documentation and reports on the RAHN website.

## 3.7 Community integration and development

### Integration into the community

RAHN views itself as a member of society and supports projects serving the community.

Examples include: Rahn Foundation; Rahn Kulturfonds Association; social project marking 75th anniversary; Radix sponsoring; Zurich's federal celebratory committee; associate of the Zurich Start Centre; benefactor of Zurich's Tonhalle, to name just a few examples.

### Education and culture

RAHN considers that education and culture form an integral element of a contemporary and properly functioning society. RAHN actively encourages its staff in terms of training and development, offers its own formal training and supports educational institutions by offering internships or supervising dissertations for completing qualifications.

Examples include: Apprenticeships; financing development courses; supervising degree dissertations; internships; Rahn Kulturfonds; subsidies for employees to attend cultural events; expert presentations at trade fairs; publications in industry literature.

### Creation of employment opportunities and vocational qualifications

RAHN considers it very important to create sustainable employment opportunities as part of its long-term action plan. Employees are assisted in gaining vocational qualifications by being given positions of responsibility and the maximum possible scope for action along with a targeted development plan.

Examples include: Sustainable recruitment practice; targeted development program; clearly defined job descriptions.

### Developing and opening access to technologies

RAHN is part of a broad network of technological partners and collaborations that aim to open access to the latest developments and new technologies and help disseminate expertise and skills. As part of this effort, RAHN itself creates and fosters new partnerships.

Its involvement in associations provides another avenue for sharing expertise. RAHN is prepared to delegate its staff to assume active roles in these organisations.

Examples include: Active involvement in industry associations and in expert groups; technical presentations at trade fairs; technical presentations in webinars.

### Generating wealth and income

By operating responsibly in the emerging markets, RAHN actively assists the emergence of entrepreneurship and income and helps these flourish so that lasting benefit can be generated for the community in question.

Examples include: Sustainable growth; founding subsidiaries; lasting procurement partnerships; donations to emergency relief funds and refugee aid.

### Health

RAHN respects the right to good health and supports organisations dedicated to this cause to the best of its ability and by financial means. RAHN exercises risk prevention wherever it is possible and expedient to do so.

Examples include: Rahn Foundation; ergonomic workplaces; daylight at all workplaces; protective measures in the laboratories.

### Investment in the common good

RAHN makes a considerable investment in the common good in the form of regular payments to the Rahn Foundation and the Rahn Kulturfonds.

## 4 Integration and development of CSR at RAHN

Reference to this subject is already made in the RAHN-Group's statements on its corporate identity. The Vision-Strategy-Culture document sets out the cornerstones for social responsibility and sustainability.

**We think long term, respond quickly, take a cooperative approach and are prepared to enter into and stand by commitments. We assume social and cultural responsibility and trust in the ability and loyalty of our employees and business partners.**

CSR is already firmly embedded in RAHN's organisation and the principles are practised quite naturally and integrated in the Group's day-to-day conduct of business. It is binding for all employees.

In order to ensure constant development in this sphere, CSR is anchored in the Group's QMS to the ISO9001 standard.

## 5 Document control information

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## 6 Protocol of changes

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