



CODE OF CONDUCT

HELIOS CODE OF CONDUCT
REFLECTS WHO WE ARE
AND HOW WE WORK.
THE CODE OF CONDUCT
REPRESENTS THE COMMITMENT
OF HELIOS TO FUNDAMENTAL
STANDARDS THAT
ENSURE CONDITIONS FOR
A GOOD PLACE TO WORK.
IN EVERY LOCATION WE HAVE
THE RESPONSIBILITY TO KNOW
AND FOLLOW THE LAWS
AND REGULATIONS THAT APPLY
TO OUR BUSINESS.
WE BUILD TRUST AND
CREDIBILITY.



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David Kubala

Hubert Culik

FOREWORD

As a member of KANSAI PAINT, HELIOS serves a global customer base with manufacturing, distribution and sales activities worldwide. 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. That is why we are pleased to present HELIOS Code of Conduct, our fundamental standards for our workplace and in business relations.

Knowing, understanding, and living the Code, is an essential part of who we are, and what we stand for in HELIOS. The Code defines how we understand our responsibilities, presents our commitments to the environment, health and safety, the desired culture of communication, and guidelines for avoiding conflicts of interest.

The Code also reflects the main values of HELIOS: responsibility, our focus on customers, professionalism and combining speed and efficiency. We encourage all HELIOS employees to read the Code carefully and to refer to it whenever necessary. It offers a relevant guidance as the reputation of the company and its excellence lies in the hands of every single person and their acts and relationships with colleagues, partners and other stakeholders.

Hubert Culik
Member of the Board
of Directors, CEO

David Kubala
Member of the Board
of Directors, CEO

1. RESPONSIBILITIES OF HELIOS

1.1. ONE CODE FOR ALL

This Code of Conduct is binding for all employees of HELIOS worldwide. Managers and employees 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 UN Global Compact** (<https://www.unglobalcompact.org/what-is-gc/mission/principles>) and it is setting the stage for long-term success.

BE AWARE

Please make sure that you understand the standards of the Code of Conduct as well as the respective local laws and corporate guidelines. If you are facing a situation that gives you any doubt as to how to act regarding this Code of Conduct, please contact your manager or write an e-mail to HELIOS inhouse legal department, compliance@helios-group.eu.

1.2. A CULTURE OF OPEN AND HONEST COMMUNICATION

In 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 hierarchical line.

1.3. PROTECTION OF PERSONAL DATA

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



1.4.
PERFORMANCE AND DEVELOPMENT

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

1.5.
HUMAN RIGHTS AND THE LABOUR MARKET

HELIOS is committed to an attractive working environment. Our employees must be recruited, selected and promoted based on objective and non-discriminatory criteria. We are committed against discrimination and/or harassments based on skin colour, race, age, gender, nationality, social or ethnic background, health status or disability, sexual orientation, political or religious beliefs. HELIOS supports and respects the protection of internationally proclaimed human rights and ensures that 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. In HELIOS we do not tolerate unlawful harassment of any kind, including verbal or physical abuse. All HELIOS employees are expected to treat each other with courtesy, dignity and respect. We respect the personal rights of everyone.

1.6.
FORCED AND CHILD LABOUR

HELIOS will only employ individuals who are working of their own free will and have reached the minimum age according to the ILO Convention, the conventions of the UN and national laws.



2.

EMPLOYEE RESPONSIBILITIES

2.1.

INSIDE (NON-PUBLIC) INFORMATION

HELIOS employees may become aware of information about 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. A violation may result in civil and criminal penalties, prosecution and other sanctions. In 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 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 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 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 HELIOS assets 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**

HELIOS policy is to comply with the Employment Relationship Act, other 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 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.

3.

PROTECTION OF THE ENVIRONMENT, HEALTH AND SAFETY



3.1. PROTECTION OF THE ENVIRONMENT

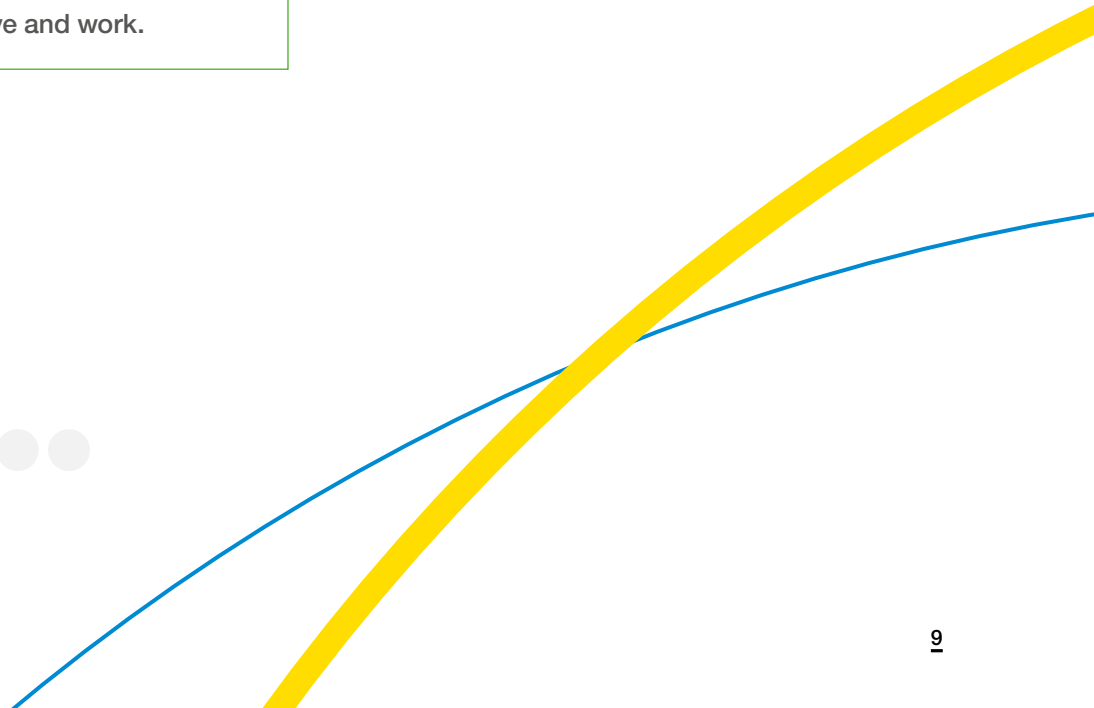
As a chemical company, we have a high economical, ecological and social responsibility and we encourage the development and diffusion of environmentally friendly technologies. We are all required to deal in a precautionary and responsible manner with natural resources and to protect the environment in 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.

3.2. HEALTH AND SAFETY

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

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

The goal is to initiate the appropriate emergency response and damage repair measures as promptly and as precisely as possible. HELIOS supports activities in the communities where our employees live and work.





4. AVOIDING CONFLICTS OF INTEREST

4.1. **ANTI-CORRUPTION POLICY**

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 or offer or accept bribes to gain any commercial advantage or personal benefit. All details are clearly defined in **HELIOS Anti-Corruption Policy**.

4.2. **RAISING CONCERNS**

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 following malpractices:

- A criminal offence, such as theft, fraud, assault, falsification of accounts, bribery or collusion; and
- Danger to the health and safety of any individual.

Timely notification is necessary to ensure that security, investigative, regulatory and insurance measures are taken to avoid or minimise the potential for liability, financial loss and damage to HELIOS reputation or criticism. All details are clearly defined in **HELIOS Whistleblowing Policy**.

4.3. **POLICY ON RECEIVING GIFTS AND ENTERTAINMENT**

The 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 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 or 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 HELIOS commitment to mutual respect or that otherwise might adversely affect 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 **HELIOS Policy on Receiving Gifts and Entertainment**.







Designing Excellence

www.helios-group.eu

Part of  **KANSAI**
PAINT