



Code of Conduct





**At the heart of ROXCEL's
culture is the concept of self-
responsibility.**

We take proactive measures to ensure our actions align with applicable laws and regulations.

This Code of Conduct serves as a guiding principle in every business decision, reflecting our commitment to ethical practices and responsible corporate behavior.

This External Code of Conduct is designed to provide our business partners with a clear and fair understanding of the Compliance Management System implemented by ROXCEL Holding across its group (hereafter 'ROXCEL').

ROXCEL's Compliance Management System provides essential guidelines for upholding highest standards of excellence and ensuring that business activities are conducted ethically and lawfully.

We expect our business partners to share these principles and strive to meet the same standards of integrity and ethical conduct.

Content

The following sections contain the core of ROXCEL's compliance rules as set out in detail in the internal CMS Manual:

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Human Resources, Anti-Discrimination	Accounting, Finance, Taxes	Sustainability	Fair Competition, Antitrust, Public Procurement	Decision-Making, Segregation of Duties	Data Protection

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Handling of Compliance Issues

ROXCEL is committed to conducting business with transparency, integrity, and accountability. These principles are central to how we operate and interact with all our stakeholders.

We foster a culture that values open communication and ethical behavior, recognizing that trust and mutual respect are essential to long-term and responsible business relationships.



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Whistleblowing

ROXCEL has an independent online Whistleblowing Tool:

roxcelgroup.integrityline.com

ROXCEL welcomes and encourages whistleblowing: Anyone who becomes aware of unethical or illegal behavior is encouraged to report it either anonymously through ROXCEL's Whistleblowing Tool or directly to any level of management.

Whistleblowers can prevent further harm, initiate positive change and contribute to holding those responsible accountable, and are therefore vital for the long-term well-being of ROXCEL.

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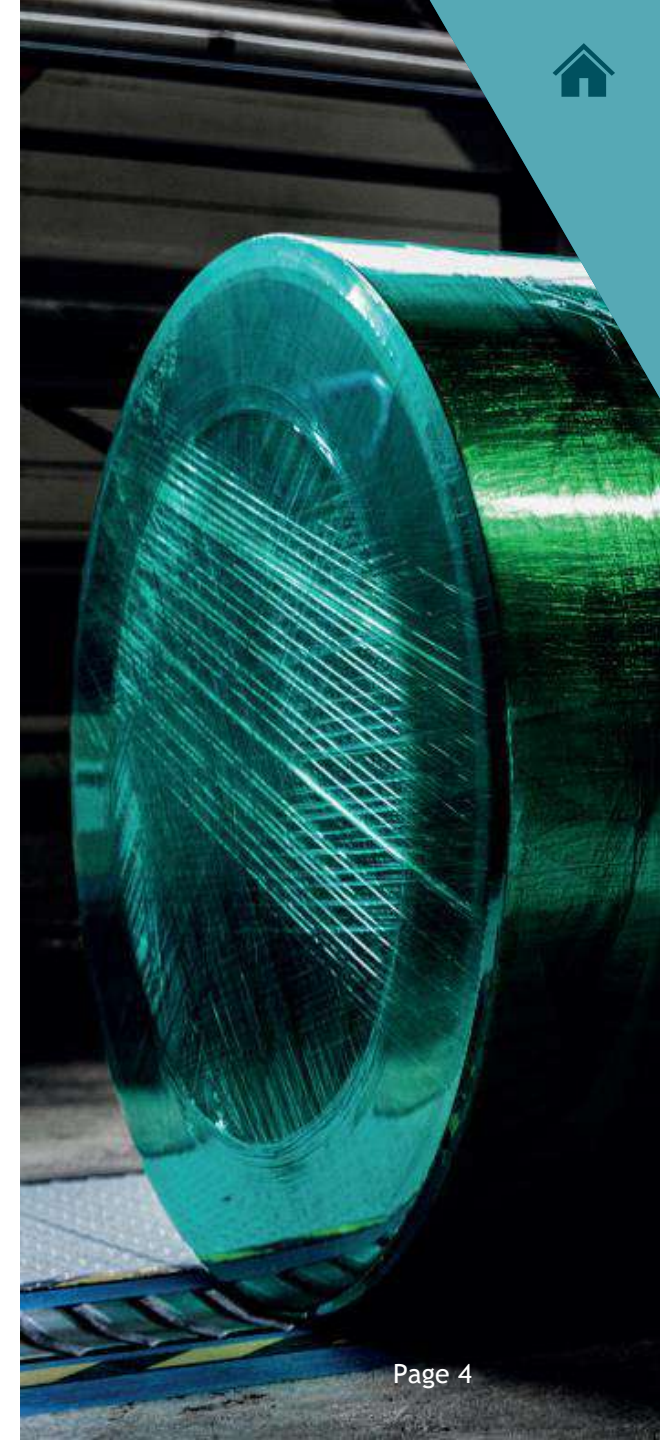
Anti-Corruption

Corruption does not fit within ROXCEL's values. We do not tolerate any form of corruption, which includes dishonest or unlawful behavior intended to gain undue personal or business advantage.

We comply with all applicable laws and ensure that donations, sponsorships, and interactions with public authorities are transparent and lawful.

Our processes govern areas such as accepting gifts, invitations, trips, or other benefits to ensure compliance with legal and ethical standards.

ROXCEL remains politically neutral in all business activities.





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Anti-Money Laundering

ROXCEL is committed to supporting global efforts to prevent money laundering and the financing of illegal activities.

We follow established procedures to ensure that our business complies with applicable laws and regulations.

Due diligence is a key priority and includes regular review and alignment of operations with applicable legal, regulatory, and risk-related requirements.

ROXCEL upholds strict standards to ensure transparency and integrity in all financial transactions. We follow established procedures to verify business relationships, ensure compliance with applicable regulations, and maintain accurate records.

We only process payments in accordance with our compliance policies, which are specifically designed to prevent misuse and support responsible business practices.

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Confidentiality

ROXCEL is committed to protecting the confidentiality of sensitive information entrusted to us.

We handle all data - whether financial, strategic, personal, or proprietary - with highest care and in accordance with applicable legal and ethical standards.

We ensure that confidential information is shared only when necessary and with appropriate safeguards in place.

This reflects our broader commitment to trust, responsibility, and the protection of all stakeholders' interests.

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Conflicts of Interest

ROXCEL is committed to maintaining the highest standards of integrity and professionalism.

We are committed to identifying and avoiding any situations that could compromise - or appear to compromise - integrity, objectivity, or the interests of the organization.

All representatives are expected to act responsibly, exercise sound judgment, and uphold the highest standards of professionalism and reputation.





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Human Resources, Anti-Discrimination

ROXCEL is dedicated to fostering a respectful, inclusive, and equitable work environment. We are committed to making fair and objective decisions based on qualifications, performance, and merit.

ROXCEL ensures equal opportunities in all work aspects, including recruitment, employment, promotion, pay, training, and benefits. Discrimination based on race, ethnic or national origin, gender, religion, sexual orientation, or disability is not tolerated.

This reflects our core values and our commitment to treating everyone with dignity and respect.

ROXCEL is committed to providing safe and healthy working conditions and will not tolerate forced, compulsory, or child labor and we uphold the right to freedom of association.

We promote fair treatment and a workplace free from discrimination or harassment. Our onboarding and offboarding processes are designed to ensure transparency, consistency, and respect for all individuals.

We also maintain clear policies regarding the appropriate use of company resources, in line with our commitment to integrity and professionalism.



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Accounting, Finance, Taxes

At ROXCEL, we recognize that accurate documentation, reliable record-keeping and compliance with tax obligations are essential to sound financial management.

These practices support transparency, informed decision-making, and effective monitoring of our business performance.

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Sustainability

Sustainability is not only important for the well-being of our planet, but also for the long-term success of ROXCEL.

ROXCEL has implemented a group-wide Sustainability Management that includes aspects of environmental protection, social responsibility, business ethics, and governance.

ROXCEL is fully committed to minimizing its impact on the environment and actively contributing to climate change mitigation.

All applicable environmental laws and standards relevant to ROXCEL are strictly observed and complied with. Through the implementation of environmental and/or energy management systems within ROXCEL, continuous progress toward reducing environmental impacts shall be pursued.

ROXCEL is subject to the EU Regulation on Deforestation-free Products (EUDR) its entities in scope have adopted Responsible Sourcing Policies. These policies aim to ensure legally compliant and environmentally responsible sourcing practices, while reinforcing our commitment to human rights at every level of the supply chain.

ROXCEL takes responsibility for the well-being of its people, will continue to implement measures in the field of business ethics, and be unwavering in the protection of human rights.

ROXCEL is committed to operate the business consistent with the UN Guiding Principles on Business and Human Rights (UNGPs), the conventions of the ILO and applicable laws on workers' rights.

Our social commitment includes:

- No child labor
- No forced or compulsory labor or any other types of modern slavery
- Freedom of association and collective bargaining
- No discrimination and enabling gender equity
- Respect of workers' rights (incl. fair wages)
- Legal and decent working hours
- Safe and healthy workplaces





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Fair Competition, Antitrust, Public Procurement

ROXCEL is committed to fair and transparent business practices in full compliance with competition, antitrust, and public procurement laws. We do not tolerate any form of anti-competitive behavior.

We are committed to responsible and ethical engagement across our industry. Our interaction is guided by integrity and respect for applicable standards.

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Decision-Making, Segregation of Duties

ROXCEL is committed to maintaining transparency, accountability, and integrity in all decision-making processes.

We follow clearly defined rules that ensure responsibilities are appropriately divided and that key decisions are reviewed and approved by more than one authorized individual.

This structured approach helps prevent conflicts of interest, enhances accuracy, and supports sound governance across all areas of our business. Contracts and external communications are handled with care and in accordance with established authorization procedures.

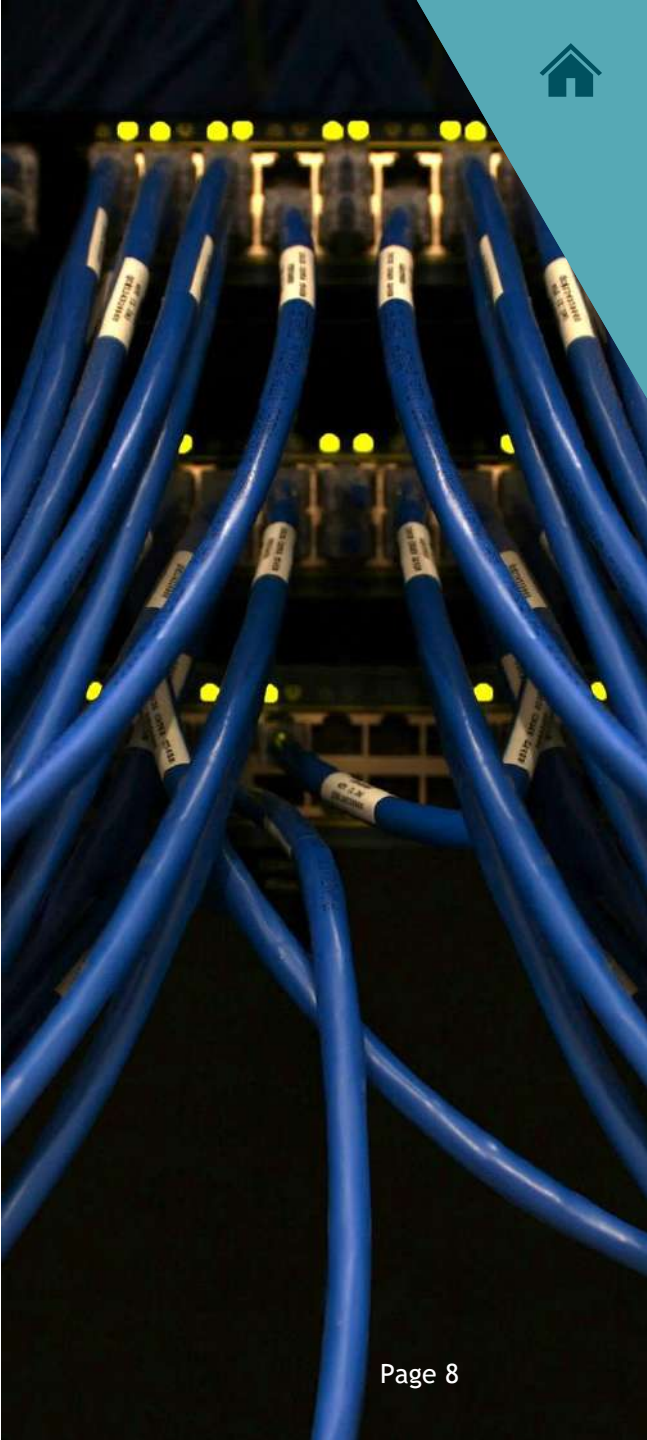
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Data Protection

ROXCEL is committed to safeguarding the privacy and security of personal data in accordance with applicable data protection laws.

Personal information is handled with care and in line with responsible practices.

Efforts are made to ensure that data is collected for appropriate purposes, remains accurate, and is safeguarded against unauthorized access.





Independent Online
Whistleblowing Tool

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