

Section: **Compliance**  
Unit: **All Units**  
Subject: **Business Conduct and Ethics Policy -  
Contractors and Consultants**

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## **A Message from the CEO**

Our success within Platform Specialty Products Corporation and its subsidiaries (the “Company”) depends on the manner in which we conduct our business. Our Business Conduct and Ethics Policy (the “Policy”) is based upon strict compliance with all laws – federal, state, local and foreign – affecting our businesses.

The consequences to the Company and our contractors and consultants of any departure from this Policy can be severe. The Company could be subject to millions of dollars in fines and our contractors and consultants can be placed at risk of substantial prison terms for violations of law. In addition, responding to government investigations and defending our actions in the courts is expensive and diverts the energy, effort and talent of our contractors and consultants from the pursuit of our business opportunities.

This is your copy of the Policy. The Policy is an important document and is distributed to all contractors and consultants. Senior management is personally committed to the ideas, principles and procedures described in the Policy. The Company’s reputation depends on your adherence to the principles set forth in the Policy. We urge you to read the Policy carefully and discuss any questions you may have with the department that contracted for your services, and, if necessary, the Company’s Legal Department.

The Company must always be in a position to timely report any actual violations of law resulting from our operations to appropriate government authorities. Reporting to the Company of any suspected violations and not covering up wrongdoing is essential if we are to succeed in our implementation of the Policy. Rest assured that no contractor or consultant will experience retaliation for reporting suspected wrongdoing.

The fact that another company may be violating the law is no justification for our doing so. Compliance with the law is, however, a two-way street. You should be alert for signs of illegal conduct by those with whom we deal or compete and promptly report any such behavior to the department that contracted for your services or to the Company’s Legal Department.

Our hard-earned reputation for the highest standards of business conduct must never be taken for granted. We are confident that the Company can depend on you to uphold the standards of business conduct described in this Policy and other policy statements of the Company and its businesses.



Rakesh Sachdev  
Chief Executive Officer

## A Message from the Corporate Secretary

Platform Specialty Products Corporation and all of its subsidiaries (the “Company”) are committed to maintaining strict compliance with all laws that govern its operations. This commitment is a shared responsibility. All of the Company’s contractors and consultants, employees, officers and directors are responsible for complying with the laws that affect their daily responsibilities, and for promptly reporting any suspected violations of the law or other legal concerns.

The purpose of this Business Conduct and Ethics Policy (the “Policy”) is to inform you of the ethical guidelines and code of conduct that affect your services to the Company and to describe the Company’s corporate compliance program. The Policy also reaffirms our principles and applies to all contractors and consultants, employees, officers and directors of the Company and to persons who act on our behalf.

As you perform services for the Company, you must be guided not only by what is legal but also by what is fair and ethical. The Company is committed to maintaining the highest ethical standards in conducting its business. For this reason, the Policy includes an important discussion of the Company’s guidelines on ethical conduct.

The Policy also describes the procedures you should follow in reporting suspected violations and legal compliance concerns. You must take the time to read the Policy very carefully. Once you are satisfied that you understand the Policy, you must sign the Certificate of Compliance and return it to the department that contracted for your services. Signing the Certificate of Compliance means that you understand the contents of the Policy and accept responsibility for compliance. **(An additional copy of the Certificate of Compliance is included with the Policy. Please sign and return one copy and maintain the bound copy in the Policy for your records.)**

All contractors and consultants must sign the Certificate of Compliance as a condition of providing services to the Company.

Thank you for your cooperation and please feel free to contact me with any questions.



John E. Capps

Executive Vice President, General Counsel and Secretary

## **INTRODUCTION**

This Business Conduct and Ethics Policy applies to all contractors and consultants retained by Platform Specialty Products Corporation and its subsidiaries. References in this Business Conduct Policy to “Platform Specialty Products contractors and consultants ” include all of such contractors and consultants retained by Platform Specialty Products Corporation and its subsidiaries and references to “Platform Specialty Products” or the “Company” include all of such subsidiaries.

Platform Specialty Products contractors and consultants must act at all times in strict compliance with the law, the guidelines set forth in this Policy, and other Platform Specialty Products Policy Statements. Regardless of importance, any contractor or consultant who fails to do so or directs or permits contractors and consultants under his or her supervision to violate the law or Platform Specialty Products policies will have their services agreement terminated.

This booklet is divided into three sections:

**I. OBSERVANCE OF LAWS** - Primary statutes and regulations imposing duties on Platform Specialty Products and its contractors and consultants;

**II. CORPORATE ETHICS** - Company practices for promoting an ethical business environment for our contractors and consultants, employees, officers, directors, shareholders, customers, suppliers, and the communities in which we do business; and

**III. PLATFORM SPECIALTY PRODUCTS COMPLIANCE PROCEDURES** - Internal Company-wide mechanisms for reporting violations of law and Platform Specialty Products policy to senior management.

Each Platform Specialty Products contractor or consultant must read this Policy and follow its provisions, including seeking assistance or clarification from the department that contracted for his or her services, to avoid unethical or illegal business conduct. Platform Specialty Products managers are responsible for assuring that this Business Conduct Policy is understood and followed by their subordinates. Compliance with this Policy may be taken into account in reviewing the performance of all contractors and consultants and whether or not to retain the contractor or consultant in the future.

To the extent that procedures for reporting violations of law or Company policy specified in policies issued by a business unit of Platform Specialty Products differ from those set forth in this Business Conduct Policy, contractors and consultants retained by such business unit should follow such local procedures. Similarly, all Platform Specialty Products contractors and consultants should follow any such reporting procedures set forth in services agreement to the extent that they differ from those specified in this Business Conduct Policy.

If you have any questions concerning Platform Specialty Products’ Business Conduct Policy, you may contact, by telephone or mail, the Company’s Chief Human Resources Officer. The Chief Human Resources Officer, is responsible for interpretation of this Business Conduct Policy and should be contacted if questions of interpretation arise. If you become aware of any potential or actual legal problems relating to your work, you should contact the Legal Department. Except as may otherwise be required by applicable law or where such information is relevant in a judicial or administrative investigation or proceeding involving the Company, all questions or reports will be held in confidence to the extent possible.

### **I. OBSERVANCE OF LAWS**

Platform Specialty Products contractors and consultants must comply fully with the provisions of all laws - federal, state and local - affecting the Company’s businesses. Platform Specialty Products contractors and consultants must also comply fully with the foreign laws of those nations in which we do business. Violations of federal, state and local law in the United States, as well as foreign law, may result in criminal and civil prosecution of the Company and offending or supervising contractors and consultants, as well as termination of the consultant’s or contractor’s service agreement.

You are responsible for being aware of the laws and regulations relevant to your services. In addition, Platform Specialty Products managers must diligently monitor the observance by their service providers of applicable laws and regulations. It is contrary to Company policy for any person to request, pressure or order a Platform Specialty Products contractor or consultant to act in violation of the law. Any such request or order must be brought to the attention of the department that contracted for your services or the the Company's Legal Department. The following discussion of some of the primary laws affecting the Company's businesses is intended to provide general guidance. It is not intended to be a complete discussion of all statutes and regulations imposing duties on Platform Specialty Products and its contractors and consultants.

The Company periodically issues Policy Statements on subjects such as the antitrust laws, the environment, and health and safety. You must review all such Policy Statements and materials issued by the Company that apply to your activities as a Platform Specialty Products contractor or consultant. Officers and managers are expected to stay abreast of legal developments affecting areas of their responsibility and report such developments to affected Platform Specialty Products contractors and consultants.

## **Antitrust**

The basic purpose of the antitrust laws is to protect and provide an open economic environment for independent businesses to compete in markets free from collusive or exclusionary behavior. When this objective is frustrated by concerted private action or abuse of market position, the antitrust laws are violated and our free market system is subverted. It is the longstanding policy of Platform Specialty Products to observe and comply strictly with both the spirit and letter of the antitrust laws - both domestic and foreign.

Penalties for violating the United States antitrust laws can be onerous. Any individual who authorizes, orders or participates in conduct found to violate the Sherman Act may be fined \$350,000 for each violation and imprisoned up to three years. Individuals found to have violated the antitrust laws have been required to serve substantial prison terms. Under federal sentencing guidelines, a company may have to pay criminal fines of many millions of dollars as a result of an antitrust offense. A company may also be required to pay treble damages also potentially in the many millions of dollars - to competitors and other private parties injured by its anticompetitive conduct.

The antitrust laws are complex. However, here are ten basic "don'ts" of antitrust:

1. Don't discuss prices with competitors ever.
2. Don't agree with competitors to restrict or increase levels of output.
3. Don't divide customers, markets or territories with competitors.
4. Don't require a customer to buy products only from Platform Specialty Products.
5. Don't agree with competitors to boycott suppliers or customers.
6. Don't offer a customer prices or terms more favorable than those offered competing customers unless justified by cost savings, the need to meet competition or changed market conditions.
7. Don't use one product as leverage to force or induce a customer to purchase another product.
8. Don't forget the federal antitrust laws apply to Platform Specialty Products activities engaged in overseas if they affect United States commerce.
9. Don't prepare documents or make presentations without considering the antitrust implications.
10. Don't cover up any wrongdoing, but report it promptly to the department that contracted for your services.

This policy is not intended as a comprehensive review of the antitrust laws, and is not a substitute for expert advice. If you have questions concerning a specific situation, you should contact the Legal Department.

## **Bribes and Kickbacks**

Platform Specialty Products contractors and consultants may not under any circumstances accept, pay or authorize bribes or kickbacks in any form - directly or indirectly. Accepting, authorizing or paying bribes or kickbacks, even if the bribe is offered or paid through a third party, is a crime. Platform Specialty Products does not and will not authorize under any circumstance the offer or payment<sup>1</sup> of bribes to obtain or retain business or to secure any improper advantage. Contractors and consultants who engage in bribery may be fined or imprisoned, and the Company may be fined or debarred as a government contractor or exporter. To avoid even the appearance of impropriety, do not engage in personal transactions with customers or suppliers, especially if they are subject to your oversight or decision-making authority. Do not accept gifts or entertainment from customers or suppliers, except as permitted by Company policy, discussed below. Do not provide gifts or entertainment to customers or suppliers, except as permitted by company policy and local law, discussed below. Even modest gifts, such as working lunches, when permitted, may be subject to local laws and regulations. It is your responsibility, working with the department that contracted for your services, to know the requirements of local laws. (See “Relationships with Customers and Suppliers” and “Foreign Corrupt Practices Act” below and the Foreign Corrupt Practices Act/Anti-Corruption Policy)

## **Corporate Communications**

The goal of corporate communications at Platform Specialty Products is to tell the truth, well and persuasively, to the government, our customers, suppliers, stockholders, the investing community generally, and the press. There are serious civil and criminal penalties (both for Platform Specialty Products and individual contractors and consultants ) associated with making false, fraudulent or misleading statements to the government and others with whom we communicate. All corporate communications, written or oral, must be accurate with no material omissions. You must be particularly careful in preparing any reports filed with the government.

The term “corporate communications” includes advertisements and sales promotion materials, business correspondence, external financial statements, government filings and reports, and newsletters and news releases. Because even an unintentional mistake may jeopardize a relationship with a government agency or customer, or create a suspicion about the integrity of the Company, contractors and consultants must prepare all communications carefully and accurately, including organizing information in a way that accurately presents it.

If someone outside the Company, including the media, asks you questions, do not attempt to answer them unless you are certain that you are authorized to do so. If you are not authorized, refer the person to the appropriate source within Platform Specialty Products, if you know, or contact your immediate supervisor. If you are approached by security analysts or investors, you should refer them to the Chief Financial Officer of Platform Specialty Products Corporation. If you receive a request for information or an interview from a government official or an attorney representing a private party relating to your work at Platform Specialty Products, contact the department that contracted for your services before granting the interview.

All external communications should comply with the Platform Specialty Products Corporation External Communications Protocol Policy.

## **Environmental Protection**

Platform Specialty Products recognizes that air, land and water are finite resources and must be protected and used wisely in order to assure their survival for future generations. To that end, the Company is committed to observing sound environmental practices. Platform Specialty Products contractors and consultants must fully comply with all federal, state and local environmental laws. If you are aware of any situation in which Platform

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<sup>1</sup> The term “payment” should be understood broadly to include payments of cash or in kind, provision of services, such as lavish entertainment, expensive gifts or other items of value (including items such as virtual currency, “bitcoin” or similar exchangeable tokens) either gratis or on a discounted basis if such discount is provided party or entirely in connection with an effort to obtain an improper business advantage.

Specialty Products may not be complying with environmental laws, contact the department that contracted for your services.

### **Equal Employment Opportunity**

Platform Specialty Products is committed to maintaining open work environments free of inappropriate and disrespectful behavior, and that encourage individuals of all backgrounds and experiences to bring a variety of ideas to the organization. In accordance with this commitment the Company prohibits discrimination, including harassment and retaliation, in all aspects of the employment relationship and terms and conditions of employment based on race, color, religion, gender, age, national origin, sexual orientation, gender identity, citizenship, immigration status, marital status, military status, any covered veteran status, disability status, genetic information, caregiving responsibilities or any other legally protected characteristic. It is also the continuing policy of Platform Specialty Products to take affirmative action in employment pursuant to applicable federal and state laws.

This policy applies to all contractors and consultants working in the United States or its territories, and all contractors and consultants who offer services to the Company within the United States or its territories. This policy also applies to all contractors and consultants who are United States citizens working outside of the United States or its territories provided the policy does not violate a law of the country where the contractor or consultant is working. If you have reason to believe that Platform Specialty Products' policy against discrimination, including harassment and retaliation, is being violated, you are urged to bring the matter to the attention of the department that contracted for your services, the , the local designated human resources representative, business unit human resources representative or if appropriate or necessary, the Chief Human Resources Officer. Be assured that contractors and consultants and contractors and consultants offering services who, in good faith, report a possible violation of this policy will be protected from retaliation.

### **Export Controls and U.S. Trade Sanctions**

Platform Specialty Products' products are marketed throughout the world, and the Company is committed to complying with all laws, both foreign and domestic, governing the export of its products. Prior to exporting any Platform Specialty Products' products, the Company must have obtained the appropriate export licenses or authorizations. Questions concerning the applicability of regulatory controls to your export activities should be directed to the business unit's designated export compliance officer or the Platform Specialty Products Corporation Export Compliance Officer.

In addition, U.S. law prohibits U.S. companies -- and in many cases their foreign subsidiaries -- from doing business with persons or countries subject to U.S. trade sanctions. In addition, U.S. persons may not engage in business transactions with persons or organizations that have been identified by the U.S. Government as drug traffickers, or as supporters of terrorism or nuclear proliferation. Before entering into any business transaction, the Company must confirm that no person or country involved in the transaction is subject to U.S. sanctions. Questions concerning U.S. sanctions should be directed to the business unit's designated export compliance officer or the Platform Specialty Products Corporation Export Compliance Officer.

### **Foreign Corrupt Practices Act**

The United States Foreign Corrupt Practices Act (FCPA) prohibits bribery of foreign government officials to obtain or retain business, or to obtain any improper business advantage. A bribe can be "anything of value" and need not be paid in cash. For example, bribes can take the form of trips, lavish entertainment, or gifts. The FCPA's prohibition on bribery includes direct bribery as well as payments made through another company or individual. The FCPA prohibits improper payments to national, regional, and local government employees at any level (not just senior officials) -- and across all government agencies -- executive, legislative, and administrative. It also bars improper payments to officers and employees of government-owned corporations, public international organizations, candidates for public office, political parties, and party officials.

Punishment includes civil and criminal penalties. Individuals can receive fines and prison terms. Platform Specialty Products can be fined -- and can also be debarred as an exporter or government contractor, meaning we could not do business with government agencies. Fines can run well into the millions of dollars.

The Company's prohibition against bribery is broader than the FCPA. All bribes are prohibited -- including bribes paid to the officers, employees and agents of commercial competitors, customers or vendors, as well as to government officials, political parties, and political candidates.

There are limited exceptions to the FCPA for bona fide business expenses, and payments allowed under written local laws. Although the FCPA does not punish small "facilitating payments" paid to foreign officials for routine non-discretionary actions, Platform Specialty Products' policy does not permit facilitating or expediting payments.

Platform Specialty Products is subject to local laws in the countries where it does business. Some laws will be tougher than the FCPA. Some will not. The tougher law always controls. It is your responsibility, working with your supervisor, to know the requirements of local laws. No payment, gift or gratuity may be provided except where permitted by law and with proper Company authorization. Questions concerning the application of the FCPA should be directed to the Legal Department. (See the Foreign Corrupt Practices Act/Anti-Corruption Policy)

### **Foreign Economic Boycotts**

U.S. law prohibits U.S. persons and their "controlled in fact" affiliates from participating in international boycotts not sanctioned by the United States -- in particular the boycott of Israel sponsored by the Arab League and certain Middle Eastern countries. The rules prohibit, among other things, complying with certain requests for information designed to verify compliance with the boycott.

It is Platform Specialty Products' policy to comply fully with U.S. antiboycott laws. The antiboycott rules apply to activities in the interstate or foreign commerce of the United States and are extremely complex. Thus, it is imperative that the Legal Department be consulted in every circumstance where the anti-boycott regulations may apply. The principle risk in this area involves those countries known to enforce the Arab League boycott of Israel: Iraq, Kuwait, Lebanon, Libya, Qatar, Saudi Arabia, Syria, the United Arab Emirates, and the Republic of Yemen. Contractors and consultants involved in either direct or indirect transactions with these countries must be on the alert for verbal or written requests to either follow the Israeli boycott or to provide information relating to the boycott. Anti-boycott "red flags" include terms such as "blacklist," "Israel/Israeli/Jewish," and "boycott/boycott office/boycott laws/boycott certificate." Boycott requests may ask the Company to "comply" with the laws of a boycotting country, require a ship to be eligible to enter a port of a boycotting country, or impose requirements regarding the origin of goods. In the event a boycott request is received or a red flag is detected, it should be documented or otherwise retained and immediately forwarded to the Legal Department for review. In addition, all legal documents, such as contracts or letters of credit, involving the above-listed countries should be forwarded to the Legal Department for review prior to execution.

### **Labor & Human Rights**

It is Platform Specialty Products' policy to support and respect the protection of internationally proclaimed human rights and ensure that it is not complicit in human rights abuses. To that extent, Platform Specialty Products will not tolerate violations of any laws or regulations pertaining to immigration, promoting reasonable wages, hours, benefits, and working conditions, or prohibiting discrimination, forced or compulsory labor, human trafficking, slavery and child labor.

## **Harassment**

Every Platform Specialty Products contractor or consultant is entitled to be treated with respect and to be free of any conduct that is offensive, hostile or intimidating. The Platform Specialty Products work environment must be free from harassment, whether verbal, visual or physical, based on any protected characteristic as shown above under Equal Employment Opportunity, and/or opposition to prohibited discrimination or participation in a statutory complaint procedure.

Platform Specialty Products will not tolerate sexual advances, actions, comments or any other conduct that creates an intimidating or otherwise offensive work environment. Similarly, the use of racial and religious slurs, or any other conduct that breeds an offensive work environment, will not be tolerated. Any contractor or consultant of Platform Specialty Products, regardless of importance, who is found to have acted in violation of this policy will be subject to termination of the applicable services agreement.

If you have reason to believe that Platform Specialty Products' policy against harassment is being violated, you are urged to bring the matter to the attention of one of the individuals shown above under Equal Employment Opportunity.

## **Health and Safety**

At Platform Specialty Products, the health and safety of our contractors and consultants is our first concern and responsibility. The Company is committed to making every reasonable effort to provide our contractors and consultants with a safe and healthy working environment. All contractors and consultants are responsible for compliance with these policies and must perform their services in compliance with federal, state and local laws affecting the health and safety conditions of the workplace.

Using good common sense and following Company safety regulations can help keep you and others from being involved in an accident. Contractors and consultants who improperly or carelessly endanger themselves or other contractors and consultants may have their services agreement terminated. Each contractor or consultant may be evaluated on his or her performance in ensuring compliance with the Company's health and safety policies.

If you are aware of any instance in which a Platform Specialty Products business may not be complying with health and safety laws or policies, contact the department that contracted for your services or the business unit leader.

## **Inside Information**

You may not trade in (or even recommend) Platform Specialty Products securities based on inside information. "Insider Trading" is the purchase or sale of a publicly traded security while in possession of important non-public information about the issuer of the security. Such information includes, for example, non-public information on Platform Specialty Products earnings, significant gains or losses of businesses, or the hiring, firing or resignation of a director or officer of Platform Specialty Products. Insider trading, as well as "tipping", which is communicating such information to anyone who might use it to purchase or sell securities, is prohibited by the securities laws. Violation of these laws is a felony that may be punishable by imprisonment and disgorgement of up to three times the value of any gains. When in doubt, information obtained as a contractor or consultant of Platform Specialty Products should be presumed to be important and not public.

Here are some examples of how you can avoid insider trading. If you know Platform Specialty Products is about to make an announcement - e.g., an impending earnings report or acquisition - that could affect the price of Platform Specialty Products stock, you may not buy or sell Platform Specialty Products stock until after the announcement. If you know that Platform Specialty Products is considering the purchase of another company, you may not buy the stock of Platform Specialty Products or of that company.

If you have any questions about the legality of trading Platform Specialty Products securities or the securities of another company about which you have obtained inside information as a result of your services or someone else's work or services for Platform Specialty Products, contact the Company's General Counsel. It is far better to err on the side of caution than to risk fines, criminal sanctions, and the possible loss of your consultancy or engagement. (See Insider Trading Policy)

## **Patents**

Platform Specialty Products contractors and consultants must comply with United States and foreign patent laws. To that end, managers must obtain clearance well in advance of planned use of new processes or production of new or changed products, and again when production designs have been completed. Extreme care must be exercised in handling any technical disclosures and other proposals submitted to the Company from outside sources.

It is also Platform Specialty Products' policy to protect the Company's own proprietary rights in inventions. In this regard, all contractors and consultants must sign an agreement covering the assignment of inventions to the Company and the maintenance in confidence of all proprietary information (both technical and commercial).

## **Political Contributions**

Platform Specialty Products contractors and consultants must comply with applicable laws governing political contributions. U.S. law prohibits corporations from contributing to federal electoral campaigns. It is Platform Specialty Products policy not to make any contribution or expenditure in connection with the nomination or election (including any caucus, convention or primary) of any candidate for federal office - whether Presidential or Congressional (U.S. Senate or the House of Representatives). For purposes of this policy, the terms "contribution" or "expenditure" include any direct or indirect payment, loan or gift of money, services or anything else of value for the purpose of supporting or opposing any candidate, campaign committee, or organization.

State and local laws in the United States differ as to whether it is legal to use corporate funds for political contributions or expenditures. Platform Specialty Products contractors and consultants must act in strict compliance with state and local laws. No Platform Specialty Products contribution or expenditure may be made in connection with any state or local primary; special or general election; referendum; or initiative without the approval of the Board of Directors.

Company funds may not be used, directly or indirectly, to make political contributions to political parties or candidates in foreign countries, even if such contributions are permitted by such countries' written laws.

No political contributions may be authorized or paid by any third party on behalf of or in the name of the Company. No personal political contributions (including attendance at political fundraising dinners and receptions) may be reimbursed by corporate funds under any circumstances, regardless of whether the contribution concerns a foreign or U.S. election or political party, and regardless of whether the contribution concerns a federal, state, or local election.

## **II. CORPORATE ETHICS**

Platform Specialty Products contractors and consultants must maintain the highest standards of ethical conduct in their work. To achieve that goal, you are required to use good common sense and to follow Platform Specialty Products' Business Conduct Policy, as described in this booklet, and other Platform Specialty Products Corporate Policies applicable to your job activities. Remember that the ethical performance of Platform Specialty Products is the sum of the actions taken by the men and women who work and provide services here.

## **Accuracy of Books and Records**

Every Platform Specialty Products contractor or consultant records information of some kind that is used for business purposes. The maintenance of accurate records is critical. You must record and report all information accurately and honestly. Any contractor or consultant who falsifies or tampers with records will have their services agreement terminated. Records must be retained consistent with the Company's document retention policy and federal, state and local laws. The funds and other property of the Company may not be disbursed without proper Company authorization and adequate supporting documentation. This means, among other things, that all requests for expense reimbursements and the payment of fees must be properly documented.

## **Financial and Related Reporting**

The Company is subject to many financial reporting related laws, regulations and guidelines from a variety of authorities and agencies including but not limited to:

- a. Securities and Exchange Commission
- b. ERISA
- c. Internal Revenue Service
- d. State and Local Tax Authorities
- e. New York Stock Exchange

The goal of executive management of Platform Specialty Products Corporation is to comply with all such guidelines.

If at any time you believe that information being provided to any of the entities listed above, corporate headquarters, the press or the shareholders (through SEC filings) is not accurate, contains errors or omissions or is misleading, you have an obligation to report that information to the appropriate individual. To report this type of information, please see "Section III: Platform Specialty Products Compliance Procedures" of this manual.

## **Company Assets**

The time you provide services to the Company should be devoted to activities directly related to Platform Specialty Products business. You may not perform outside work for others or solicit such business on the work premises or during the hours working on the Company's business. Do not abuse the use of Company phones, and do not let personal calls interfere with your services.

Platform Specialty Products property - whether it be tools, office equipment or vehicles - may be used only for conducting Company business. Contractors and consultants may not use Platform Specialty Products property, including office supplies, for personal use or activities not associated with the Company's business. Unless you have proper authority, you may not sell, give away or loan Platform Specialty Products property under any circumstances. Always use Platform Specialty Products property in a manner that appropriately protects it from loss, theft or damage.

All computers, computer files, electronic mail (E-mail) systems, fax machines, telephones and all other methods of electronic communication, and all information contained therein, are the property of the Company and are to be used for Company business. **Contractors and consultants cannot have any expectations of personal privacy or confidentiality** in connection with them despite any designation of "private" or similar comments on messages or files. The company may inspect all files or messages at any time for any reason at its discretion. The use of the Company-provided computers and electronic communications, as permitted by law, may be routinely monitored and/or recorded, including telephone, voice mail, E-mail, Internet and personal directories. Messages sent through these systems remain the property of the Company.

Use your own honesty and good judgment when handling Platform Specialty Products money. You may be required to spend Platform Specialty Products money or incur expenses for which the Company will reimburse

you. Make sure Platform Specialty Products gets fair value for the money spent and that all expenses are reasonable. To seek reimbursement for meals not eaten, miles not driven, airline tickets not used or for any other expense not actually incurred is dishonest and a violation of this Policy and will result in termination of your services agreement.

### **Conflicts of Interest**

All Platform Specialty Products contractors and consultants must conduct their affairs in a manner that does not conflict with the Company's interests. You should not enter into any transaction, acquire any interest or take any action that is contrary to the interests of Platform Specialty Products or incompatible with the loyalty and obligation inherent in your services to the Company. For example, if you have nonpublic information that Platform Specialty Products is about to buy a new facility or expand an existing facility, you may not invest in land or in any business near the proposed new site. These prohibitions apply not only to each Platform Specialty Products contractor or consultant personally, but also to his or her spouse, minor children, and relatives or spouse's relatives living in the same house with the contractor or consultant.

Unless explicitly permitted by the applicable services agreement, you may not directly or indirectly (as a director, officer, partner, employee, agent or stockholder of another company) compete with Platform Specialty Products. You may not directly or indirectly sell or supply to or buy from Platform Specialty Products or speculate or deal in or buy or sell chemicals or other materials, products or commodities customarily produced or traded by Platform Specialty Products. You also may not directly or indirectly furnish any service to Platform Specialty Products as an independent contractor.

In sum, contractors and consultants, officers, directors, consultants and contractors are prohibited from (a) taking for themselves personally opportunities that are discovered through the use of corporate property, information or position; (b) using corporate property, information, or position for personal gain; and (c) competing with the Company. Contractors and consultants, officers, directors, consultants and contractors owe a duty of the Company to advance its legitimate interests when the opportunity to do so arises.

Platform Specialty Products contractors and consultants may serve as officers or directors of another corporation provided the associated responsibilities do not interfere with their services performed for Platform Specialty Products. Authorization is not required to serve on a civic, charitable, educational or club organized other than for profit, or to corporations owned by the contractor and consultant's family. Approval must be obtained from your business unit leader to serve on an industry or trade organization.

If you are uncertain about entering into a transaction or taking any action that may not be in the interests of Platform Specialty Products or compatible with the loyalty and obligation inherent in your relationship with the Company, you must first contact your immediate supervisor or business unit leader. If you find that you are in a situation contrary to the Company's Policy on Conflicts of Interest, you must promptly take remedial steps. These prohibitions do not apply to indirect ownership through mutual funds.

### **Drugs and Alcohol**

Platform Specialty Products strives to maintain a drug free workplace. Contractors and consultants, in fulfilling their job responsibilities, must maintain unimpaired judgment during assigned work hours. Possession, use or sale of illegal drugs (for example, marijuana, cocaine and prescription drugs not prescribed by a physician) at work will not be tolerated and is grounds for terminating your services agreement. Consumption of alcohol on the work premises is not permitted unless specifically authorized. In addition, contractors and consultants may not be on Platform Specialty Products premises if they are under the influence of or affected by illegal drugs or alcohol. Business unit policies regarding possession and use of drugs and alcohol should be understood and followed.

## **Contractor and consultant Privacy**

Platform Specialty Products may collect and maintain personal information relating to your consultancy or retention as a service provider. All information regarding Platform Specialty Products contractors and consultants should be accurately recorded and maintained. Access to such information is restricted to persons with a need to know.

Contractors and consultants have the right to inspect such records concerning themselves by appointment at reasonable times. External disclosure of personal data will be made only with an contractor or consultant's written consent, except for (i) data relating to when services were performed , and (ii) disclosures required by law or relevant to judicial or administrative proceedings involving such contractor or consultant. If you have any questions about your contractor or consultant records, contact the department that retained your services or the business unit human resources representative.

## **Political Activities**

Platform Specialty Products encourages its contractors and consultants to participate in public, and civic affairs. You should ensure, however, that no conflict of interest exists between your services to the Company and your duties arising out of public or civic activities. The election or appointment of an contractor or consultant to a government position, even if unpaid or advisory in nature, may implicate the Foreign Corrupt Practices Act, as well as U.S. federal, state, or local anti-bribery or conflict of interest laws. Contractors and consultants who are considering either elective or appointive public office must promptly notify the department that contracted for their services so that the Company can take appropriate action to avoid any conflict of interest or appearance of impropriety.

## **Proprietary Information**

Proprietary or confidential information that you develop as part of your services is Platform Specialty Products property. It must be protected because unauthorized disclosure of it could destroy its value to the Company and give unfair advantage to others. Proprietary information includes trade secrets as well as sensitive, confidential, private or classified technical, financial, personnel or business information. It includes records, practices, letters, plans, drawings and computer programs. It may concern new projects, manufacturing processes, accounting data, marketing plans, customer and supplier negotiations, long range plans, economic projections or other Company matters.

Proprietary information may also include proprietary information belonging to another company. Platform Specialty Products may be required to enter into secrecy agreements as a condition of plant visits or negotiations.

You must not misuse any proprietary or confidential information or disclose such information to non-employees of Platform Specialty Products other than outside counsel, accountants and others rendering services to Platform Specialty Products who are required to receive such information. This prohibition applies to discussions with family members and friends, who might innocently or inadvertently pass the information on to someone else.

If you are no longer providing services to Platform Specialty Products for any reason, you have a continuing obligation not to disclose or misuse Platform Specialty Products proprietary information. At the conclusion of your engagement, you must return all Company documents and records, including any copies.

## **Relationships with Customers and Suppliers**

All customers and suppliers should be treated fairly and according to applicable laws, customs and regulations governing contractual obligations and related matters.

Customers must be offered the best products Platform Specialty Products can produce. We must be prompt and accurate in all transactions with them. Contractors and consultants must not misrepresent the quality of any Platform Specialty Products' products. It has long been Platform Specialty Products' policy to sell products on their merits, not by disparaging competitors or their products. False and misleading statements about competitors are prohibited.

Business decisions regarding suppliers must be made on the basis of the quality, value and reliability of the product or service offered. Contractors and consultants may not solicit or accept favors or gratuities from suppliers as a condition of doing business with Platform Specialty Products. Contractors and consultants may not borrow money or accept advances or other personal payments or accept gifts or entertainment from any person or company doing business with Platform Specialty Products outside of normal business practices. This prohibition is not intended to prevent a contractor or consultant from borrowing money from commercial banks. If you have any doubts about a particular situation, contact the department that contracted for your services.

Gifts and business entertainment provided to customers and suppliers must be reasonable, authorized by management, and in accord with all applicable laws. Bona fide and reasonable expenses (such as travel and lodging) will be paid on behalf of a customer in certain circumstances if the expenses are directly related to the promotion, demonstration, or explanation of our products or the execution of a contract and are legal under applicable law. (See "Foreign Corrupt Practices Act" below and the Foreign Corrupt Practices Act /Anti-Corruption Policy)

### **III. PLATFORM SPECIALTY PRODUCTS COMPLIANCE PROCEDURES**

#### **Reporting Violations of Law & Corporate Policy**

It is Platform Specialty Products policy that we be in a position to timely report any actual violations of law resulting from our operations to appropriate governmental authorities. It is also Platform Specialty Products policy to cooperate fully with all government investigations of possible unlawful conduct. Any contractor or consultant who obstructs or impedes any government investigation will be subject to disciplinary action, including dismissal, and may face criminal penalties.

You should report what you believe in good faith to be violations of law or Company policy - whether accidental or deliberate - to the department that contracted for your services, the Chief Human Resources Officer or the General Counsel. It is better to err on the side of reporting than to let a possible violation go unreported. A knowing failure to report a violation is itself a violation of the Company's Business Conduct Policy.

Upon learning of a credible suspected violation of law or Company policy, you immediately should report the incident to the department that contracted for your services who in turn should report the incident to more senior management and, where appropriate, the Chief Human Resources Officer or the General Counsel so that it may be investigated. All contractors and consultants are expected to cooperate in the investigation of reported violations. Business unit management must report any actual violations of law or Company policy to corporate management. Supervisors and other managers who fail to adhere to these compliance procedures will be appropriately disciplined, up to and including termination of employment,

Those investigating the violation will not, to the extent practical and appropriate under the circumstances to protect the privacy of the persons involved, disclose the identity of anyone who reports a suspected violation or who participates in the investigation. Contractors and consultants should be aware that the individuals investigating the violation are obligated to act in the best interests of Platform Specialty Products, and do not act as personal representatives or lawyers for contractors and consultants.

Platform Specialty Products reserves the right to report actual and attempted violations of law to law enforcement authorities and for contractors and consultants who violate the law or our policies, terminate their services agreement. Nevertheless, contractors and consultants will not be penalized for merely reporting in good faith a suspected violation of law or Company policy, and penalties are likely to be less severe for responsible contractors and consultants as well as Platform Specialty Products, if wrongdoers come forward voluntarily. Any contractor or consultant who believes that he or she has been the subject of retaliation for reporting a suspected offense should contact the department that contracted for his or her services or the Legal Department.. Platform Specialty Products will not tolerate any direct or indirect retaliation against contractors and consultants who, in good faith, report suspected violations of law or Company policy and will discipline (up to and including termination of employment or terminate the applicable services agreement, as applicable) any employee, supervisor or other contractor or consultant found to have engaged in any such retaliation.

### **Reporting Inaccurate or Misleading Financial and Related Information**

It is Platform Specialty Products' policy to report financial and related information accurately (see "Section II: Financial and Related Reporting"). If you believe that any financial and related information has been reported incorrectly either intentionally or inadvertently, you should immediately notify the department that contracted for your services, who in turn should report that information to more senior management including your business unit leader, the Chief Human Resources Officer, the General Counsel or the Chief Financial Officer. If the result of such notification is unsatisfactory, the name and corporate affiliations of the Company's Audit Committee of the Board of Directors and independent public accountants are available on the Company's website ([www.PlatformSpecialtyProducts.com](http://www.PlatformSpecialtyProducts.com)) and should be contacted immediately.

As is the case with reporting violations in other areas of the law, no contractor or consultant will be subject to retaliation as a result of their good faith actions. If an contractor or consultant feels they have been retaliated against for reporting an offense, they should contact the department that contracted for the services. If the department is engaged in the retaliation, they should contact the Chief Human Resources Officer.

### **Dissemination and Enforcement of the Business Conduct Policy**

The Platform Specialty Products Business Conduct Policy is an ongoing program, and the Company will make periodic changes in this Policy as experience dictates.

Platform Specialty Products is distributing this Policy to all contractors and consultants. This distribution will be supplemented by appropriate review meetings and presentations on legal compliance. New contractors and consultants will receive a copy of this Policy in the course of their orientation and will be required to familiarize themselves with it.

The Platform Specialty Products Business Conduct Policy will be strictly and consistently enforced against all contractors and consultants regardless of importance. Proven violations will result in termination of the services agreement with the Company.

Grounds for termination include:

- Violation of federal, state, local or applicable foreign law.
- Violation of any aspect of the Platform Specialty Products Business Conduct Policy or any other Platform Specialty Products Policy Statement, including the compliance procedures outlined above.
- Direct or indirect retaliation against an employee, contractor or consultant for reporting a suspected violation of law or Company policy.
- A contractor's or consultant's negligence in failing to assure that his or her subordinates obey the law and Company policy or a contractor's or consultant's condoning of a violation of law or Company policy.

In addition, Platform Specialty Products is committed to assisting federal, state and local authorities in prosecuting persons who violate criminal laws and will, where appropriate, bring a civil action against an contractor or consultant to recover any damages to the Company caused by the contractor's or consultant's wrongdoing.

## **Compliance Contacts**

Compliance starts at the local level. To assist you in reporting suspected violations of law or Company policy, or in requesting advice when you are in doubt about the propriety of some action, you may contact the department that contracted for your services. You may also contact the Company Legal Department or Chief Human Resources Officer. Remember that, except as may otherwise be required by applicable law or where such information is relevant to judicial or administrative investigations or proceedings involving the Company, your communications with any Company representatives will be treated on a confidential basis to the extent possible.

## **Corporate Compliance Hotline**

Platform Specialty Products Corporation has also established toll-free and toll numbers and an online portal for the anonymous and confidential reporting of suspected violations of law or Company policy, including complaints or concerns regarding internal accounting controls, auditing matters, or perceived accounting irregularities. These numbers are available 24 hours, 7 days per week. A written report of the call will be provided to the appropriate Company officials for follow-up and resolution and, if appropriate, to the Chair of the Audit Committee of the Board of Directors of Platform Specialty Products Corporation for follow-up and resolution:

- *For calls made within the USA:* (800) 283-0008 (Toll Free)
- *For calls made outside of the USA:* (757) 278-0708 (Toll)
- *For non-English or non-Spanish speakers, messages may also be left using Platform Specialty Products' secure hotline webpage*  
[\(<https://reportanissue.com/PlatformSpecialtyProducts/welcome.php>\)](https://reportanissue.com/PlatformSpecialtyProducts/welcome.php)

Be sure that you report enough facts (who, what, when, where, how) in order to allow the appropriate Company officials to follow up and investigate your report. The information that you provide will be kept confidential to the extent possible. You may make calls anonymously.

Please do not use the Corporate Compliance Hotline as a substitute for contacting the Legal Department or the Chief Human Resources Officer for advice.

## **Compliance with Other Policies**

In addition to this Business Conduct and Ethics Policy, you must read, understand and fully comply with all other policies that are part of the Platform Specialty Products Corporation Policy Manual ("Manual") that are applicable to contractors and consultants. You have an obligation to contact the department that contracted for your services or the Human Resources Department if you do not understand any of the other policies in the Manual. Your supervisor and the Human Resources Department can assist you in answering any questions that you may have with respect to these policies.

As an contractor or consultant of Platform Specialty Products Corporation you have no responsibility more important than your obligation to fully comply with all of the policies in the Manual.

## Training

As part of its compliance program, Platform Specialty Products may provide contractors and consultants with regular training directed specifically to their respective compliance obligations. This training consists of initial training upon retention and refresher training. Contractors and consultants are required to attend all training courses for their business unit.

Approved:



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John E. Capps  
Executive Vice President, General Counsel and Secretary

## ACKNOWLEDGEMENT OF RECEIPT

I have received my copy of the Business Conduct and Ethics Policy and been given access to the other policies in the Platform Specialty Products Corporation Policy Manual.

The Business Conduct and Ethics Policy and the other policies in the Platform Specialty Products Corporation Policy Manual provide important information about how Platform Specialty Products Corporation contractors and consultants are expected to conduct themselves. By acknowledging this receipt, I represent that I have been given an opportunity to consult with the Human Resources department regarding any questions not answered in these policies. I further represent that all my questions have been answered. Additionally, I have read and promise to comply with these policies and any revisions to these documents that may be made in the future.

This Business Conduct and Ethics Policy and the Platform Specialty Products Corporation Policy Manual supersede any and all prior practices, oral or written representations, or statements regarding such policies of Platform Specialty Products Corporation. By distributing the Business Conduct and Ethics Policy and the Platform Specialty Products Corporation Policy Manual, Platform Specialty Products Corporation expressly revokes any and all previous policies which are inconsistent with those contained therein. Additionally, these policies may be changed at any time by Platform Specialty Products Corporation, and I understand that revised information may supersede, modify, or eliminate existing policies.

I have entered into my consulting or contractor relationship with Platform Specialty Products Corporation voluntarily. I understand and agree that nothing in the Business Conduct and Ethics Policy and the Platform Specialty Products Corporation Policy Manual creates, or is intended to create, a promise or representation of employment or the continuation of the purchase of services by the Company.

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Contractor or consultant's Signature

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Contractor or consultant's Name (Print)

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Date