



Dear Fellow Employee,

The way we do business defines who we are as a Company. For OMNOVA this starts with a commitment to integrity and the highest standards of ethical conduct.

Integrity strengthens all of our relationships -- with shareholders, employees, customers, suppliers, communities and government. A reputation for integrity is a valuable but fragile business asset. It is built over many years with a consistent commitment to doing the right thing -- but can be damaged by a single thoughtless act of one individual. Every employee has an obligation to meet our integrity commitment every day.

These Policies provide guidance on legal and ethical matters to assist you in meeting our integrity commitment. It is the responsibility of each of us to know and understand these Policies and also to take action if you have reason to believe there may be a violation.

At OMNOVA we care not just about results but how those results are achieved. In the end integrity comes down to personal responsibility. Thank you for your commitment to building a stronger OMNOVA through integrity.

A handwritten signature in black ink that reads "Anne P. Noonan". The signature is written in a cursive style and is positioned above a horizontal line.

Anne P. Noonan
President & Chief Executive Officer

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OMNOVA Core Values

As members of the global team at OMNOVA Solutions, we take pride in these Core Values that reflect who we are and how we operate.

Safety

Everyone goes home injury-free every day.

We do not accept unsafe conditions or behavior.

Agility

We adapt swiftly and efficiently delivering innovative solutions.

We make timely, data-driven decisions.

Integrity

Our legal, regulatory, and ethical behavior is impeccable.

We are candid, transparent and respectful.

Accountability

We keep our promises.

We develop our people.

INTRODUCTION TO BUSINESS CONDUCT POLICIES

This Introduction describes how to apply the Business Conduct Policies, who must follow the Policies, penalties for violations, and how to raise a concern or report a violation.

How to Apply These Policies

These Business Conduct Policies are intended to provide you guidance on important legal and ethical matters which you may encounter as you perform your job responsibilities and interact with your fellow employees and with customers, suppliers, government agencies, our communities and others.

In many cases, these Policies reflect laws and regulations with which OMNOVA is obligated to comply. In other cases, the Policies reflect value judgments made by OMNOVA management and the desire to operate in a highly ethical manner.

Compliance with these Policies and applicable laws **is not a choice** – it is a requirement of employment. Whenever you are in doubt as to whether some action is in compliance –**Don't Act – Ask**. The Corporate Law Department; Safety, Health and Environmental Department; Accounting Department; Human Resources Department and other resources are available to answer questions and provide guidance. Check the Law Department Intranet for more guidance on who to call for help.

Who Must Follow These Policies

These Policies apply to all OMNOVA employees around the world, and to members of the OMNOVA Board of Directors while they are acting in their capacity as Board members.

These Policies apply to all segments and divisions of OMNOVA and all affiliated companies over which OMNOVA exercises management control. In circumstances where OMNOVA does not exercise management control, these Policies should serve as guidelines for defining OMNOVA's expectations regarding acceptable conduct.

Some of these Policies apply to consultants, agents, sales representatives and contract workers when they have authority to act on behalf of OMNOVA. We must carefully select persons who will act on OMNOVA's behalf and engage only those persons who will act consistent with these Policies. Agents, consultants and representatives cannot do indirectly what OMNOVA's employees are prohibited from doing directly.

Your Responsibilities

Know and live the Policies. By knowing, understanding, and following these Policies you will be protecting OMNOVA and yourself and contributing to OMNOVA's reputation for integrity.

Know the law and ask tough questions. You are expected to be familiar with the laws and regulations that apply to your specific job function and level of responsibility. If you are not sure whether there are laws or regulations which apply to an activity, ask before acting.

Don't ignore violations. If you think someone may be violating a law or Policy, you must report the potential violation. Don't assume that someone else will report the violation.

Help improve internal controls. We maintain a system of internal controls designed to detect and correct violations. If you see an opportunity to improve these controls, it is important to tell your manager.

Compliance Training. All employees are required to successfully complete the Company's online compliance training program. You are required annually to complete specified compliance classes tailored to your job responsibilities.

Certification. Upon commencement and termination of employment as well as periodically during employment, OMNOVA requires employees to certify that they have read and understand the Policies, have complied with the Policies and have reported any Policy violations.

Penalties for Violation

Ultimately your conduct is your own responsibility. Employees who violate these Policies may be subject to disciplinary action up to and including termination of employment, and may also be personally subject to civil and criminal penalties (including imprisonment) if the law has been violated.

Reporting Violations

Protecting OMNOVA's reputation for integrity is every employee's responsibility. If you believe an OMNOVA employee or anyone else who is acting on OMNOVA's behalf is violating the law or these Policies, you should bring this information to the attention of your manager. If you don't want to discuss the matter with your manager, you should talk to any Human Resources manager or any OMNOVA lawyer.

Alternatively, you may report Policy violations by calling the OMNOVA Solutions Business Conduct Employee Hotline: **(844) 223-4167**. If you wish to remain anonymous, you may do so, but it is important that you provide sufficient information (who, what, when, where) so an effective investigation can be conducted.

Employees who have complaints or concerns regarding accounting, internal controls or auditing matters, or concerning any member of senior management, may communicate those concerns to the Audit Committee by directing the communication in writing to the Chairman of the Audit Committee at 25435 Harvard Road, Beachwood, Ohio, USA 44122-6201. Confidential messages for the Chairman of the Audit committee may also be delivered through the OMNOVA Solutions Business Conduct Employee Hotline: **(844) 223-4167**.

OMNOVA requires employees to promptly report legal and ethical compliance concerns when they arise and to fully cooperate in any legal/ethical investigation. Retaliation for reporting, in good faith, legal/ethical concerns is prohibited.

Resolving Doubts

The Company has made an effort to include in these Policies guidance covering a broad range of important legal and ethical requirements. However, these Policies are not intended to be exhaustive. Simply because a situation is not specifically addressed by these Policies does not mean there are no legal or ethical concerns.

If you are not sure whether an action is consistent with OMNOVA's Business Conduct Policies, seek help from your manager and ask yourself whether you can answer "yes" to all of the following questions:

1. Is the action the right thing to do?
2. Would I be comfortable having this action reported in the local newspaper or on the evening news?
3. Would I feel proud if the action was reported to my family? My coworkers? My manager?
4. Will my action protect OMNOVA's reputation for integrity?

POLICY ADMINISTRATION

The Chief Executive Officer has exclusive authority to issue Company Policies. Any question regarding how these Policies should be interpreted or applied should be addressed to the Law Department.

In most instances, these Policies must be strictly adhered to without exception. In a limited number of cases, an exception may be appropriate. Any employee who believes that an exception to any of these Policies is appropriate should contact his or her manager first. If the manager agrees that an exception is appropriate, the approval of the Law Department must then be obtained.

These Policies may be modified from time to time at OMNOVA's sole discretion. New Company Policies, as well as changes or amendments to these Policies, will be posted on the Company's intranet. Employees addressing a situation involving these Policies should check the Company intranet to obtain the most recent information.

The application and interpretation of these Policies are subject to the following: (1) certain of these Policies may go beyond applicable legal requirements and thus should not be considered an interpretation of the applicable legal requirement; (2) any intentionally wrongful act by an OMNOVA employee or agent is beyond the scope of such person's authority and is not an act by or on behalf of OMNOVA; (3) nothing in these Policies creates any employment right or contract and all employment is at-will terminable at any time with or without cause (unless otherwise required by law or agreed by written contract) and (4) no policy is intended to replace or supersede local work rules which may provide alternative procedures that are not contrary to the intent of these Policies.

DIRECTIVES

In addition to OMNOVA's Business Conduct Policies, the Company has established Directives that address specific application of certain Policies and other important matters. Directives are issued and updated by corporate departments with the approval of senior management. These Directives are available on the Company's intranet.

As an employee of OMNOVA, you are required to become familiar with and adhere to Directives applicable to your job functions. If you have a question regarding a specific Directive, you should seek assistance from the relevant corporate department.

Directives are modified from time to time, so you should periodically check the Company's intranet to ensure that you have the most recent version.

OBEY THE LAW

It is OMNOVA's policy to comply with all applicable laws and regulations. Every employee is required to understand and comply with the laws and regulations that apply to his or her job responsibilities. Compliance is required both in letter and spirit.

Compliance with the law is a minimum, absolutely essential condition for working at OMNOVA. No excuse justifies breaking the law. No one at any level of the Company has the authority to require or permit you to violate the law.

DO	DON'T
<ul style="list-style-type: none">• Take personal responsibility for performing your job in compliance with these Policies and all applicable laws and regulations.• Consult your manager or the Law Department if you have any doubts about whether an action is legal or violates these Policies.• Follow legal advice from the Law Department, particularly if there are conflicting legal requirements.	<ul style="list-style-type: none">• Assume it's acceptable to follow instructions if to do so will violate the law or these Policies.• Assume someone else will act to correct a problem -- <u>you</u> must take action if you believe the law is being violated.• Assume a practice is legal simply because it has been done before or by someone else.

FAIR EMPLOYMENT PRACTICES

It is an OMNOVA imperative to treat people with respect, dignity and fairness and to strive to provide a work environment in which all employees can reach their potential.

As part of its commitment to fair employment practices, OMNOVA's policy is to provide employment opportunities free of discrimination or harassment.

Discrimination is treating a person more or less favorably with respect to his or her employment (including recruiting, hiring, training, salary and promotion) than you otherwise would because of his or her race, gender, color, religion, national origin, age, sexual orientation, disability, or other non-job-related personal characteristic.

Harassment is any behavior related to a person's race, gender, color, religion, national origin, age, sexual orientation, disability or any other non-job-related personal characteristic that creates an intimidating, threatening, hostile or offensive work environment or unreasonably interferes with an employee's work performance.

Fair employment practices also means protecting the confidentiality of employee records. Access to employee records may only be given to authorized persons with a legitimate reason to have access.

DO	DON'T
<ul style="list-style-type: none">• Take personal responsibility for assuring your conduct is free of any actions that constitute discrimination or harassment.• Base personnel decisions in the workplace on merit and treat fellow employees with respect, dignity and fairness at all times.• Take action to address any situation where you or another employee has not been treated consistent with OMNOVA's commitment to fair employment practices.• Read OMNOVA's Fair Employment Practices Directive.	<ul style="list-style-type: none">• Assume it is someone else's responsibility to take action if you believe there may be discrimination or harassment in violation of this Policy.• Tolerate offensive remarks, unwelcome sexual advances or verbal or physical conduct that creates a fearful or hostile work environment.• Disclose confidential employee records except for a proper business reason.

SAFETY, HEALTH AND ENVIRONMENTAL

It is OMNOVA's policy to operate its facilities and conduct its business activities in a manner that protects the safety and health of its employees and preserves and protects the environment.

As part of its ongoing commitment to its employees, customers, shareholders and communities, OMNOVA will:

- Comply with all applicable regulatory requirements and where appropriate implement programs and processes to achieve greater protection.
- Provide a safe workplace for each of its employees and conduct its business in a manner which preserves and protects the environment.
- Continually improve our safety, health, environmental and security practices to reduce injuries, provide secure work environments, avoid creation of waste and pollution, promote recycling and minimize adverse impacts on the environment.
- Involve and hold accountable employees at all levels of the Company to design, implement and enforce safety, health, environmental and security programs to comply with this policy.
- Provide appropriate safety, health, environmental and security training, education and information.
- Employ qualified safety, health and environmental professionals and continually strengthen their capabilities.

DO	DON'T
<ul style="list-style-type: none">• Become familiar with OMNOVA's Safety, Health and Environmental practices and procedures.• Report to your manager all Safety, Health and Environmental incidents and any practice inconsistent with our Safety, Health and Environmental practices and procedures.• Make accurate reports, and correct any inaccurate information previously reported.	<ul style="list-style-type: none">• Assume safety, health and environmental issues are only the concerns of the experts.• Tolerate any practices that fail to comply with our Safety, Health and Environmental Policy.• Tolerate any use of illegal drugs in the workplace or the abuse of alcohol or prescription drugs.

AVOIDING CONFLICTS OF INTEREST

OMNOVA's Policy requires employees to avoid conflicts of interest. A conflict of interest occurs whenever an individual's personal interests may conflict with the interests of the Company. Each employee has a duty of loyalty to the Company and a responsibility to make business decisions solely in the best interests of the Company.

Examples of a conflict of interest are when an employee, a family member or a relative:

- has a financial or ownership interest in, or is a director, officer, employee or agent of, an organization that is a customer, supplier or competitor of the Company.
- takes advantage of any business opportunity related to the business of the Company.
- has an outside business interest which diverts significant time or attention from responsibilities owed to OMNOVA.
- takes or uses OMNOVA time, property or other resources for personal gain or advantage, or for the advantage of others outside the Company.

There are many other circumstances in which an employee's duty of loyalty to the Company may be, or appear to be, in conflict with a personal interest. Sometimes a conflict can be resolved if it is fully disclosed. If you have any question about whether an activity or interest presents a conflict of interest, discuss the situation with your manager or the Law Department.

DO	DON'T
<ul style="list-style-type: none">• Make full and accurate disclosure of any activity, investment, or relationship that could be a potential conflict.• Avoid any relationship, influence or activity that might impair your ability to make objective and fair business decisions solely in the best interest of the Company.• Remember that the appearance of a conflict can do as much damage as an actual conflict.	<ul style="list-style-type: none">• Become involved in any activity, investment, or other relationship that could create a conflict with your OMNOVA employment.• Use your position with the Company for personal gain, including taking advantage of any business opportunity of the Company.• Use, sell, borrow, loan or take any OMNOVA property for personal gain or any other purpose, except for legitimate OMNOVA business purposes.

AVOIDING IMPROPER PAYMENTS

OMNOVA does business on the basis of price, quality and service. We expect our customers and suppliers to do business on the same basis. OMNOVA's Policies strictly prohibit making or receiving unlawful, improper or other questionable payments to or from customers, suppliers, governments or others. Such payments may constitute bribery, which violates these Policies and the law. Improper payments made through an agent or other third party are also a violation of this Policy and the law.

This Policy and specific anti-bribery laws, including the United States Foreign Corrupt Practices Act, expressly prohibit providing government officials, employees and representatives with anything of value. Severe penalties, including imprisonment, attach to violations of these laws.

This Policy and the law also prohibit any Company contribution to a political candidate or party. No Company funds, employee work-time or Company property or facilities may be used to support any political candidate or party.

To strengthen business relationships (excluding government officials, employees or representatives), modest gifts can be offered and accepted if it is consistent with customary business practice, is unsolicited, is not in violation of law and is permitted by the other employer. However, cash should never be given or received and no gift should be accepted or given if it may be perceived as obligating the recipient or if it could be construed as a bribe, kickback or payoff.

DO	DON'T
<ul style="list-style-type: none">• Seek legal advice if there is any question whether a payment may be improper.• Ask questions and exercise caution before hiring a representative to arrange business for OMNOVA.• Discuss with your manager any gifts or proposed gifts (including entertainment) that you are not certain are appropriate.	<ul style="list-style-type: none">• Give or promise anything of value to a government official, employee or representative.• Accept or give gifts of cash or cash equivalents.• Make any payment or contribution with Company funds or other resources to a political party or candidate.• Accept or give any gifts that might be construed as a kickback, bribe or payoff.

HONEST DEALING IN THE MARKETPLACE

Customers, suppliers, government agencies and communities depend on the honesty and accuracy of OMNOVA's communications. In all your dealings on behalf of the Company, you have an obligation to communicate truthfully, free from any misleading or inaccurate information. This obligation includes promptly informing affected parties when there has been an error or a change has occurred.

Honest dealing also means that advertising and product information must always be truthful. Using misleading or deceptive information is never justifiable – it is not only unethical, it may be illegal. All product information and recommendations, including specifications, performance attributes and physical properties, must be substantiated by objective evidence.

Gathering information about our competitors is a legitimate and important business activity but only when done using proper means. You must never use, or ask any third party to use, unlawful or unethical means such as misrepresentation, deception, theft, or bribery to gather any such information.

DO	DON'T
<ul style="list-style-type: none">• Communicate to customers, suppliers and others truthfully, free from any misleading or inaccurate information.• Make sure that all product information and specifications are backed up by objective scientific data.• Comply with the Company's Advertising Approval Policy prior to using or publishing any advertising or marketing materials.	<ul style="list-style-type: none">• Make a claim about a Company or a competitor's product that has not been substantiated through objective product testing.• Unfairly disparage or spread rumors about competitors or their products.• Ship any product which has or may have an inaccurate certificate of analysis or other inaccurate product information.• Accept business information about others if you have reason to believe it was gathered using unlawful or unethical means.

COMPLYING WITH FAIR COMPETITION AND ANTITRUST LAWS

OMNOVA believes in competing fairly because we all benefit from fair, free and open markets. Many countries, including the United States, have enacted antitrust and fair competition laws to protect free enterprise and benefit customers and consumers. It is OMNOVA's policy that all employees strictly comply with all applicable antitrust and competition laws.

These laws generally prohibit competitors (and sometimes suppliers and customers) from having any agreement or understanding to jointly act or refrain from acting if the effect would "harm competition". Examples include:

- Any agreement or understanding between competitors regarding prices or matters affecting prices.
- Any agreement or understanding between competitors to "divide up" markets, products, territories, or customers.
- "Bid-rigging" -- agreements or understandings not to bid or how to bid on any procurement.
- Any agreement or understanding that limits a customer's right to sell products, or conditions the sale of products on an agreement to buy other products.

Antitrust and fair competition laws are very complex and difficult to apply. In addition, violations of these laws carry severe criminal penalties often including imprisonment. Prior to engaging in any joint activity with a customer, supplier or competitor, legal advice is required.

DO	DON'T
<ul style="list-style-type: none">• Compete in every lawful way to win every competitive advantage for OMNOVA.• Immediately leave any meetings where competitors, or others begin to talk about inappropriate or possibly illegal subjects and immediately report such activities to the Law Department.• Seek legal advice before undertaking any joint activity involving a competitor or potential competitor.• Read OMNOVA's Antitrust and Fair Competition Compliance Directive.	<ul style="list-style-type: none">• Have any discussions with competitors regarding prices or any matters affecting prices.• Have any discussions with competitors regarding "dividing up" markets, products, territories, or customers.• Meet or communicate with competitors except for legitimate business reasons.

KEEPING COMPLETE AND ACCURATE BUSINESS RECORDS

OMNOVA's Policies and the law require the Company to keep complete and accurate business records which fully and accurately reflect the Company's condition and transactions.

OMNOVA depends on its business records for many purposes including producing reports to management, shareholders, creditors, and government agencies. The creation of any records intended to mislead or conceal is prohibited and every employee has an obligation to promptly report and correct any known errors.

Examples of violations of this Policy include:

- Making false claims on an expense report, time sheet or any other report
- Creating false performance, quality, safety or environmental results
- Recording false sales or recording sales early
- Understating or overstating liabilities or assets
- Hiding the true nature of any transaction

As part of these Policies, employees are required to follow the Company's record retention and disposal procedures to ensure that Company business records are maintained, stored, and, when appropriate, destroyed in accordance with the Company's needs and in compliance with environmental, tax, employment, trade and other legal and regulatory requirements.

DO	DON'T
<ul style="list-style-type: none">• Provide timely, accurate and complete information regarding transactions or events.• Notify management immediately if you become aware of any error in OMNOVA's financial or other business records.• Maintain and destroy business records in compliance with OMNOVA's Information Management Directive.• Comply with the OMNOVA Limits of Authority that apply to your job responsibilities.	<ul style="list-style-type: none">• Intentionally delay recording any transactions or events into Company records.• Knowingly record incorrect, incomplete or misleading information about any transaction or event.• Destroy any records that you have been notified are, or may become, the subject of litigation or other legal proceeding.

INSIDER TRADING AND TIPPING

OMNOVA is committed to fair, open and honest markets for publicly traded securities. "Insider trading" and "stock tipping" undermine these principles and are illegal under the securities laws of most countries. OMNOVA's Policies require full compliance with these laws.

Insider trading means buying or selling stock or other securities of any company (including OMNOVA) while in possession of material non-public information about the company. Stock tipping means disclosing material non-public information about a company to a relative, friend or others -- to enable that person to profit from buying or selling stock of the company.

Under the securities laws, you are prohibited from buying, selling or tipping (including savings plan transactions) while in possession of material non-public information. Generally, information is "non-public" if it is not generally available and "material" information is any information an investor might use in deciding to buy, sell or hold securities.

Securities laws violations carry severe penalties, including imprisonment. If you question whether you may have material non-public information, seek legal assistance prior to engaging in any transaction.

DO	DON'T
<ul style="list-style-type: none">• Consider whether you are in possession of material non-public information about a company before trading in its securities or disclosing that information to someone who may trade.• Seek legal advice from the Law Department if there is any question whether you possess material non-public information.	<ul style="list-style-type: none">• Trade in OMNOVA stock, or the stock of another company, based on material non-public information.• Provide third parties with "tips" about OMNOVA's stock, or another company's stock, based on material non-public information.

PROTECTING INTELLECTUAL PROPERTY AND CONFIDENTIAL INFORMATION

The ideas, concepts, inventions, strategies and other business related information which you develop and use are important and valuable "Intellectual Property" which belong to the Company. It is OMNOVA's policy to protect, maintain and defend its rights in all commercially significant intellectual property and to use those rights in responsible ways.

In some cases, protecting our Intellectual Property means acquiring a patent, trademark or copyright. In other cases, we protect our Intellectual Property by maintaining strict confidentiality. All employees are obligated to protect OMNOVA's Intellectual Property from unauthorized disclosures or use. This responsibility continues even after you leave OMNOVA's employment.

Just as you are obligated to protect OMNOVA's Intellectual Property, you must also respect the Intellectual Property rights of others. The law and these Policies prohibit unauthorized use or disclosure of the confidential information or other Intellectual Property owned by others. Any such disclosure or use may expose the Company and you to civil lawsuits, significant fines and criminal penalties.

DO	DON'T
<ul style="list-style-type: none">• Store all confidential information in a secure location and obtain a written confidentiality agreement prior to disclosing or receiving confidential information from others.• Determine whether OMNOVA should seek patent protection or registration rights prior to using any new invention or trademark.• Promptly inform the Law Department of any suspected infringement of OMNOVA Intellectual Property.• Comply with the guidelines for use of the OMNOVA trademarks and trade names contained in the OMNOVA Identity Manual.	<ul style="list-style-type: none">• Discuss confidential OMNOVA matters with outsiders or in public places, where others may overhear.• Use patents, trademarks, copyrights or confidential information owned by others without permission.• Accept or use an outsider's suggestion for a new product, process, formulation, design or name, without legal advice.• Implement or make a significant investment in new product or process programs without first obtaining a freedom to practice clearance from the Law Department.

COMPLYING WITH IMPORT/EXPORT CONTROLS

Most countries regulate international trade, such as imports and exports, for a variety of reasons, including industrial policy, national security and foreign policy. It is OMNOVA's policy to comply with all import/export laws and regulations.

Import laws restrict what products can be imported, and require imported goods to be accurately described, classified and valued. Export laws may prohibit or require a license before products can be exported and may prohibit export to certain countries and persons. Other international trade laws require country of origin marking, and prohibit cooperating with international boycotts, among other things.

If you are involved with imports or exports, you have an obligation to understand and follow all applicable import/export laws and regulations. Violation of these laws can result in OMNOVA being denied import/export privileges as well as substantial fines and penalties.

To assure OMNOVA's compliance, all export customers and ship to locations must be cleared in advance with the designated security officer at securityofficer@secureglobaltrade.com.

DO	DON'T
<ul style="list-style-type: none">• Obtain clearance from the Import/Export Compliance Director prior to importing or exporting any product.• Learn and understand the extent to which import/export controls apply to transactions conducted by your business, even outside the United States.• Read and understand the OMNOVA Solutions Law Directive complying with export controls.	<ul style="list-style-type: none">• Make any arrangement to export any products (including samples) except in accordance with OMNOVA's directive for complying with export controls.• Assume that a product which has been reformulated or otherwise changed will not need to be reclassified for import/export purposes.