

The Code of Conduct adopted by August Faller GmbH & Co. KG states that any form of bribery, kickbacks or situations that may suggest such conduct are categorically prohibited. Our company adopts a dogma of zero tolerance for any form of bribery, as stated in this policy. All business dealings will be conducted ethically, fairly and in accordance with the provisions of this document and the laws of the countries in which they occur.

1.0 Scope/area of application

This policy applies to all employees, officers, directors, board members and third parties acting on behalf of the company and to business associates of the company, i.e. suppliers, transporters and others conducting any business with August Faller. These persons are obliged to comply with this anti-bribery policy and the local laws of each country where business activities take place. In the event of a difference between the local law in any country and this procedure, the more critical rules must be adopted.

It is also permissible for branches and local August Faller organizations to establish more restrictive practices in relation to local laws.

2. Responsibilities

All employees, officers, directors of August Faller and persons acting on behalf of the company, as well as persons doing business with the company, are required to comply with all anti-bribery laws. Employees are prohibited from engaging, permitting the engagement of other employees, approving or tolerating behaviour that violates or may violate the company's anti-bribery policy. Persons in managerial positions have both personal responsibility and responsibility for subordinate employees.

A breach of this policy constitutes a breach of employee duties.

The group indicated below are responsible for the following:

<p>Employees</p>	<ul style="list-style-type: none"> • Read, understand and act in accordance with the requirements and regulations contained in the anti-bribery policy in all markets in which the company operates • Complete the required training based on the code of conduct • Prevention, detection and reporting of bribery cases • Record keeping and documentation of transactions
<p>Managers</p>	<ul style="list-style-type: none"> • Read, understand and act in accordance with the requirements and regulations contained in the anti-corruption policy in all markets in which the company operates • Complete all training in the required procedures for assuming the role of manager • Ensuring strong leadership and commitment to promoting an anti-bribery culture • Prevention, detection and reporting of bribery cases • Take care and ensure that employees and business partners comply with the anti-bribery policy

<p>Third Person</p>	<ul style="list-style-type: none"> • Read, understand and act in accordance with the requirements and regulations contained in code of conduct all markets in which the company operates • Complete the required training on code of conduct • Prevention, detection and reporting of bribery cases
<p>Compliance Officer</p>	<ul style="list-style-type: none"> • Updating the requirements and provisions of the anti-corruption policy • Conduct training and provide information and support to employees on compliance with the anti-corruption policy and applicable laws in this regard • Maintaining effective internal control systems and conducting regular audits to monitor compliance with the anti-corruption policy and to detect and correct potential violations. • Review, analyze and express opinions on the approval of individual transactions or cooperation with potential business partners • Analysis of individual payment transactions • Setting entertainment and gift policies to ensure that none of these activities influence business decisions and are not perceived as attempts at bribery • Analyzing requests for charitable donations, sponsorships and other forms of financial support • Analyzing requests for third party involvement • Vetting business partners, including suppliers, consultants and agents to identify and minimize bribery risks e.g. in the case of rival companies • Control of the record keeping and documentation of transactions • Identifying compliance procedures and responding to escalations • Preventing, detecting and reporting incidents of bribery • Ensuring that employees who report bribery or suspected bribery are protected so that they are not exposed to any form of discrimination, retaliation or negative consequences as a result of their actions • Keeping abreast of changes in bribery legislation locally and internationally to ensure ongoing compliance with applicable legal requirements and to adapt its operations, policies and procedures • Conducting regular bribery risk assessments, analysing potential risks and vulnerabilities in the business and implementing appropriate corrective measures and controls to reduce the risk of bribery

If an employee violates the anti-bribery policy, he or she will be subject to disciplinary action, which may lead to legal, civil or disciplinary consequences, including dismissal, financial penalties and criminal liability under applicable law.

3. Terms and definitions

Bribe is anything of value that is offered, promised, given or approved to be given, or demanded, or accepted in order to influence a decision, receive an benefits or gain an improper advantage.

Gratification: Making a payment to a civil servant or a public administration body, thanks to which routine, non-discretionary official operations will be ensured and expedited.

Facilitating payment is any small or nominal, illegal payment to a government official, the purpose of which is usually to speed up and/or secure and/or expedite the performance of unpaid, routine government actions, for example: obtaining permits, licences or other official documents, processing government documents.

Facilitating payments differ from express payments, which are used to speed up the process.

Express payments are legal payments that can be invoiced or for which a receipt can be obtained so that the transaction can be properly documented.

"Kick-back" is a form of bribe where a person of the employer's choice provides a benefit (a contract or other advantage) in a way that provides an benefit to the chosen person.

Benefits / Advantage - by benefits we mean a wide range of financial and material benefits, including branded or unbranded gifts, entertainment (i.e. sporting events, concerts, etc.), travel, medical care, food and beverages. Benefits also include entering into contracts, receiving permits, etc., and/or expediting them.

4. Policy Details

The purpose of the Anti-Bribery Policy is to establish rules and standards of conduct at August Faller aimed at preventing and responding to activities that may bear the hallmarks of bribery. The company is committed to the dogma of transparency and zero tolerance for bribery, and a set of rules has been established to avoid unacceptable behavior that may constitute cases of bribery.

4.1 Key principles and requirements of the policy

The most important principles that must be observed and adhered to by all participants are listed below:

- Offering, soliciting and accepting or giving a bribe, whether financial or otherwise, regardless of location by an employee, representative or other person/body acting on behalf of August Faller (this includes individuals and companies as well as government officials and bodies) is prohibited.
- Providing any financial, commercial, contractual or legal advantage to the company in an unethical manner is prohibited.
- Inducing the recipient of an advantage to act in an unlawful or unethical manner or to fail to perform his/her official duties is prohibited.
- Influencing or inducing a person accepting an advantage to act in breach of the law or business ethics or to refrain from or breach of official duties is prohibited.
- Obtaining any personal benefit by employees for their own use or that of their associated persons is prohibited.

- Using material enhancements that result in a personal advantage or advantage for the recipient or any associated persons/bodies and that seek to influence such persons/organ to take actions that are not in the sole interest of the company or the persons/bodies that employ or are represented by the recipient is prohibited.
- “Kick-back” as a form of bribery is prohibited
- Facilitating payment is prohibited

4.2 Compliance and Monitoring

The company ensures that activities are carried out to disseminate information to employees and business partners on the Anti-Bribery Policy and the consequences of breaching the policy, supported by August Fallers Code of Conduct.

New employees are trained on the procedure upon receiving a new position, while all employees are regularly trained on the procedure of the Anti-Bribery Policy, as part of the Code of Conduct Training. The relevant department manager is responsible for overseeing the organization of training and delegating employees to attend training in a timely manner. The responsible department is also in charge for monitoring the effectiveness of this procedure and reviewing its implementation and assessing its suitability and effectiveness. To this end, regular internal audits are conducted to monitor compliance with the anti-bribery policy and to detect and correct potential breaches.

The responsible person will regularly monitor and evaluate the company's anti-bribery policy to ensure compliance with applicable laws and industry standards and best practices, i.e. to ensure that any suspected, alleged, would-be or accomplished acts of bribery, fraud or other unfair business practices do not take place in the company's business operations. If non-compliance is identified, the company will take appropriate corrective action. The compliance officer is responsible for reviewing, updating and implementing changes to the anti-bribery procedure. All changes made must be approved by the company's management and properly communicated to all employees and business partners.

The company provides protection for employees who report incidents or suspicions of bribery so that they are not subjected to any form of discrimination, retaliation or negative consequences as a result of their actions.

4.3 Review and update

The company undertakes to carry out a regular annual review and, based on this review, will keep its anti-corruption procedure up-to-date to ensure that it is in line with applicable laws, industry best practices and company needs. Consequently, after each update, employees will be communicated through training. If necessary, the company also declares the introduction of new procedures, tools or measures to reinforce staff in their anti-corruption activities.

5. Additional documents

MM 1.20 Corporate policy of Faller Packaging

FR-86 Whistleblower Guideline

6. Effective date by the CEO

05.06.2023



Date/Signature Dr. Daniel Keesman

End