

## Code of Conduct

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## **1. Foreword**

The management team, the delegated bodies, the supervisory bodies and the managers of the Manupackaging Group (hereinafter also referred to as the "Group") are aware of their responsibility towards the companies and the stakeholders in general, the so-called "Interested Parties".

This Code is a single document for the Group as a whole and thus all Group companies are obliged to accept and apply it as well as comply with its content. The Code of Conduct contains a set of principles and the Group undertakes to comply with them. It is intended to serve as the primary tool for the company's ethics in order to formalise the existing principles and standards of conduct as well as create the conditions for applying specific policies and procedures correctly.

Under these conditions, Manupackaging applies the present Code of Conduct (hereinafter also referred to as the "Code") with the conviction that the goals of growth, further development and protection of Interested Parties can and must be combined with respect for the values underpinning social life and with the good management of the company in accordance with clear rules shared by everyone. Risks and vulnerabilities that jeopardise acting in an ethical manner both inside and outside the group must be identified and minimised. Manupackaging therefore provides resources, organisation, procedures, monitoring systems and decisions which allow vulnerabilities to be prevented and countered.

This Code of Conduct thus defines first and foremost all values recognised, accepted and shared by the Group as well as all responsibilities which it assumes both internally and externally based on the principles of correctness and transparency in the pursuit of the company purpose.

Requests or threats to induce personnel to act in violation of the law or this Code of Conduct will not be tolerated.

## **2. Scope**

This Code of Conduct applies to the Manupackaging Group and is binding for all employees.

The following are also subject to the provisions of this Code:

- the members of the management team;
- the members of the supervisory board;
- all Manupackaging employees who carry out their activities in the interest of the company, including their representatives.

## **3. Legality**

Manupackaging complies with domestic laws, community regulations, guidelines and directives as well as all other applicable laws in the countries in which the company operates. All activities which may involve the Group in illegal activities are prohibited.

## **4. Quality and safety of products and services**

Manupackaging focuses its activities on fulfilling high quality and safety standards. The requirements and application-related information of customers are taken into account as early as during research and development activities. Product safety plays an overriding role here and must not be jeopardised under any circumstances.

## **5. Ethical business practices**

### **5.1 Impartiality**

In making decisions which have an impact on relationships with its stakeholders (selections of suppliers and staff, professional development, etc.), Manupackaging avoids any discrimination based on a person's age, gender identity, sexual orientation, origin, nationality, political leanings, religious belief or other personality traits.

### **5.2 Competition and corruption**

Manupackaging undertakes to comply with the applicable legislation on fair competition.

Manupackaging refrains from any conduct based on collusion and abuse of a dominant position while also strictly complying with antitrust rules and authorities' market regulation guidelines.

### **5.3 Conflicts of interest**

The persons whom this Code addresses must avoid any action which may involve a conflict of interest between their personal economic activities and the tasks they are to perform as part of Manupackaging, or any other type of conflict of interest involving members of Manupackaging's supervisory bodies.

### **5.4 Grants and sponsorships**

Favours of any kind, be they gifts, grants and benefits or other advantages, will only be permissible insofar as they cannot be interpreted as an abusive means of gaining an advantage.

Persons who receive benefits beyond the usual business practices must immediately inform the relevant responsible individual.

Apart from the notification obligations, the aforementioned persons are obliged to refuse any benefits or grants promised to either themselves or one of their family members.

Beyond the above statements, Manupackaging can comply with the request for donations for institutions and associations with no declared intention of making a profit and which have statutory articles of association as well as a founding protocol.

Sponsorships may relate to the social sector, environmental protection, show business, sport and art and are only intended for events which offer a guarantee of quality, or for projects to which Manupackaging can make a constructive contribution with its experience.

### **5.5 Annual financial statement**

With the certainty that the annual financial statements are an instrument intended to protect shareholders and the general public, Manupackaging imposes all necessary measures to ensure the truth, accuracy and transparency of the annual financial statement upon the persons involved. This obligation extends to maintaining all legally required business records.

Manupackaging has its annual financial statements audited by an independent, accredited auditing company.

### **5.6 Contractual relationships**

All legally concluded contracts are to be executed under the conditions freely negotiated between the parties. Manupackaging will undertake to refrain from abusing its contractual position and exploiting contractual gaps or unforeseen events in order to renegotiate the contract with the sole purpose of exploiting the contractual partner's dependence or weakness. When formulating contracts, Manupackaging will take care to explain all conditions to the contractual partner in a clear and comprehensible manner.

### **5.7 Conduct with authorities**

We strive for an open and cooperative relationship with all authorities. All information provided must be complete, true and comprehensible. Respectful interaction with the authorities' employees is required here.

## **6. Human rights and labour standards**

### **6.1 Employment**

All employees of the Manupackaging Group are in an employment relationship which they have freely chosen. Involuntary or forced labour of any kind will not be accepted. No employee is required to leave a deposit or their identification documents in order to be capable of working at Manupackaging. The employment relationship is regulated in employment contracts under national labour law.

#### **6.1 Equitable authority**

When signing and administering contractual relationships which give rise to hierarchical relationships, especially between superiors and employees, Manupackaging is committed to ensuring that authority is exercised in an impartial, fair and correct manner and that any abuse is avoided.

Manupackaging guarantees in particular that authority will not transform into any exercise of power which violates the dignity and independence of the employee and that decisions on work organisation protect the value of employees.

#### **6.2 Freedom of association and the right to collective bargaining**

All employees have the right to form and join employee organisations or associations as well as to conduct collective bargaining while not being hindered by Manupackaging in doing so. The employer adopts an open attitude towards the activities of employee organisations or associations. Manupackaging rejects any discrimination against employee representatives and allows them to carry out activities appropriate to their role during working hours.

#### **6.3 Occupational safety**

Manupackaging is committed to ensuring a safe and hygienic working environment for all employees. This is ensured by taking into account the current state of the industry and special workplace-related hazards. Appropriate measures will be taken to prevent accidents and damage to health. All employees will receive health and safety training at regular intervals, with this being tailored to suit the respective workplace and its specific hazards. Consuming and working under the influence of alcohol and drugs is fundamentally prohibited.

Access to clean toilet facilities and drinking water as well as hygienic food storage facilities must be ensured at all times.

#### **6.4 Child labour**

Based on the legal restrictions and the regulations of the International Labour Organisation (ILO), Manupackaging rejects any form of child labour and demands the same from its business partners. Night work and hazardous work are strictly prohibited for employed young people under the age of 18.

#### **6.5 Wage and working time**

Wages and remuneration comply with the legal requirements and industry standards and should in any case be sufficient in order to cover the employee's basic needs. Information on the remuneration to be paid will be provided in a transparent and comprehensible manner prior to the start of employment and upon each payment. Wage deductions as a disciplinary measure are not tolerated.

Working hours must comply with national laws and be regulated by an employment contract. Working overtime is voluntary for each employee. All employees are granted non-working days in accordance with the statutory provisions, with these being used for recreation and maintaining health.

#### **6.6 Discrimination**

Manupackaging does not tolerate any form of discrimination based on a person's age, gender identity, sexual orientation, state of health, origin, nationality, social status, political leanings, religious belief or other personality traits.

#### **6.7 Non-violent treatment**

All persons must be treated with respect and under no circumstances may they be physically abused or punished, sexually harassed or verbally abused. Threats of violence, bullying and all other forms of intimidation will not be tolerated.

### **7. Environmental protection**

The environment is a priority which Manupackaging is committed to protecting. To this end, Manupackaging complies with the laws in force in each country where it operates and organises its management and business operations in accordance with those laws.

### **8. Handling company property and the property of business partners**

All persons are obliged to use the property of Manupackaging and its partners responsibly and with care. This also applies to intellectual property and products, processes and designs developed by employees.

### **9. Confidentiality and data protection**

All information and other materials received by the employees of Manupackaging based on their position are to be treated confidentially and may not be passed on without permission. The same applies to the documentation and patenting of products which are and must remain the Group's property. This information may relate to current or future activities, including news or upcoming announcements which have not yet been distributed. The persons specified above may not use this

information for their own benefit or for the benefit of family members, acquaintances and third parties in general. Employees must also comply with the rules of this article externally, in particular vis-à-vis companies active in the same industry as Manupackaging.

Manupackaging undertakes to protect the personal data of its employees and business partners in accordance with the applicable law.

#### **10. Implementation procedures**

The companies in the Group will undertake to disseminate the Code of Conduct to the addresses through appropriate communication activities. In order to ensure the Code of Conduct is understood correctly, training will be carried out at regular intervals.

Each Manupackaging company will be responsible for specifying a designated person who will have the following tasks:

- regular training of all employees on the principles of the Code of Conduct
- monitoring compliance of the company strategy with the principles of the Code of Conduct
- encouraging regular reviews of the Code of Conduct
- participating in reviews of the Code of Conduct
- setting up suitable communication channels for internal and external messages

Company-specific details of the designated person and the communication channels established can be found in the annex to this document.