



Reflex GmbH & Co. KG

Corporate compliance-guidelines

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1 Labor law, occupational safety and environmental protection

Reflex is committed to fair and social interaction with its employees. When dealing with and among each other, we expect mutual respect and acceptance, reliability, fairness, honesty and trust from everyone. We refer here in particular to the Reflex guidelines and our principles for cooperation and management.

Reflex respects the provisions of the General Equal Treatment Act (AGG), according to which no one may be disadvantaged, harassed or excluded because of their skin color or ethnic origin, their gender, their religion or ideology, a disability, their age or their sexual identity. Your work performance as a Reflex employee may not be used by your line manager or our managers for private purposes on the basis of the right to issue instructions.

We take occupational safety, environmental protection and health protection very seriously. We make you aware of this through continuous training, safety briefings and campaigns on occupational safety, environmental protection and health protection.

For the good of our environment, we use all resources sparingly and sustainably. We expect the same from you. As a Reflex employee, you are obliged to ensure that you work safely and comply with the applicable regulations (e.g. wearing safety shoes on the factory premises, wearing hearing protection in designated areas, etc.). Work accidents, near misses and unsafe working practices must be reported to your line manager and the occupational health and safety department.

2 Data protection and company property

Personal data may only be processed, stored, changed, deleted or otherwise used and disclosed or made accessible to authorized third parties for the lawful fulfilment of your tasks. The provisions of the Federal Data Protection Act must be complied with. Reflex company property must be handled with care. For employees who are permanently provided with a company car, the regulations of the respective car usage contract apply.

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3 Business information and business documents

In accordance with your employment/service contract, you are obliged to treat business and operational matters with absolute confidentiality and to maintain secrecy about operational matters known to you within and outside the company (confidentiality obligation). Confidential documents may not be made accessible to anyone other than the persons for whom they are intended. Commercial and technical documents include business and bank details, balance sheets, turnover, calculations, correspondence, technical know-how, customer and telephone directories, price lists, production, work, sales and advertising methods, etc. This business information may also not be disclosed to third parties. This business information may also not be sent by you to your private e-mail address or your private fax machine or taken home permanently in paper form. If your position in the company requires that you also work from home, you can request access to the Reflex systems via your line manager.

Never enter into agreements with our competitors about

- Prices
- Conditions of purchase and sale
- Restrictions on capacities, production, sales, division of markets and customers
- Market or sales strategies
- Waiver of competitive behavior

Do not dictate to our retailers what price they must charge their customers (so-called "second-hand price fixing" - is prohibited)

Never exchange information with the competitor about:

- Individual purchase and sales prices
- Individual terms and conditions of purchase and sale
- Establishment or increase of market entry barriers
- Document exchange regarding current or future business strategies
- Price changes, price levels or pricing policy
- Price differences, discounts, credit notes or credit terms, manufacturing or sales costs, cost accounting formulas or calculation factors
- Individual company figures on procurement costs, production, inventories, sales, etc.

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- Planned projects of individual companies with regard to technology, investments, design, production and sales or marketing for specific products
- The division of markets or sources of supply, geographically or by customer
Boycotts or blacklists of customers, competitors or suppliers
- The limitation or control of investments or technical developments

This does not apply to the reporting of statistical figures to authorities and associations.

In particular, make sure that no topics that are questionable under antitrust law are discussed at association meetings or meetings attended by competitors, especially if no lawyer is present. If you are of this opinion, you must leave these meetings or sessions. Point out to your counterpart that he/she is violating antitrust law. Have the incident recorded in the minutes.

The following applies to all points: If you receive inquiries from competitors with content that violates antitrust law - whether in person, by telephone or in writing - these must be rejected with reference to antitrust law. Report such incidents to your line manager by e-mail. This is the only way you can exonerate yourself in case of doubt.

4 Bribery and corruption

Anyone who, as an employee of Reflex, bribes an employee of another company or even a civil servant or public employee with money, gifts or other amenities in order to gain an advantage for themselves personally or for Reflex (e.g. better purchasing conditions, the granting of a building permit, etc.) is liable to prosecution and is not acting in the interests of our company. This also applies in the opposite case, if an employee of a business partner attempts to bribe a Reflex employee with money, gifts or other amenities in order to obtain an order or special preferential treatment from Reflex.

Bribery and corruption are not trivial offenses and are punishable in Germany with imprisonment or a fine. Bribery, particularly of foreign public officials (civil servants and public sector employees), is also rigorously prosecuted abroad, even if the bribe was paid from another country. Gifts and invitations made in the context of existing business relationships are exempt from the above, provided the gifts and invitations are within the scope of our regulations.

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5 Acceptance of gifts

You may not accept gifts if they are

- Cash or vouchers
- Gifts that exceed the gross value of EUR 50.00 (e.g. box of wine, technical equipment, gift baskets, champagne presents)
- gifts that are sent to your private address.

You may accept promotional gifts, such as ballpoint pens, writing pads, calendars, chocolates or a bottle of wine, which do not exceed a gross value of EUR 50.00. This rule also applies if you give gifts to your business partners on behalf of Reflex.

6 Acceptance of invitations

You may only accept regular invitations to restaurants or one-off invitations to expensive restaurants (e.g. gourmet restaurants) for a meal if they are appropriate. You may only accept invitations to company tours, trade fairs, company anniversaries, etc. if the travel and accommodation for a business trip are fully covered by Reflex in accordance with the Reflex travel policy. Otherwise you must decline these invitations. Similarly, you may only accept invitations to entertainment trips (e.g. soccer match, Oktoberfest, carnival, ski weekend) with the consent of the management. It does not matter whether the event takes place during your working hours or your free time. This rule also applies if you invite your business partners.

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7 Summary

The Corporate Compliance Guidelines are not exhaustive, i.e. there may always be situations that are not expressly regulated in the guidelines. If you have any doubts or do not know how you should behave in a particular case, e.g. towards a business partner, please contact our Compliance Officer. If you violate the Corporate Compliance Guidelines, you cannot claim that you acted in the interests of our company. This is because all violations always harm the company in the long term. For you personally, a demonstrable breach of the Corporate Compliance Guidelines has consequences under employment law, up to and including termination without notice. In addition, fines may be imposed on you by the authorities (e.g. the German Cartel Office) and claims for damages may be asserted. The following therefore applies: If a transaction for our company only comes about because you, as our employee, violate the Corporate Compliance Guidelines, it is out of the question for us!

Contact: Frank Pütz (compliance@reflex-paper.com)

Approved by:
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