

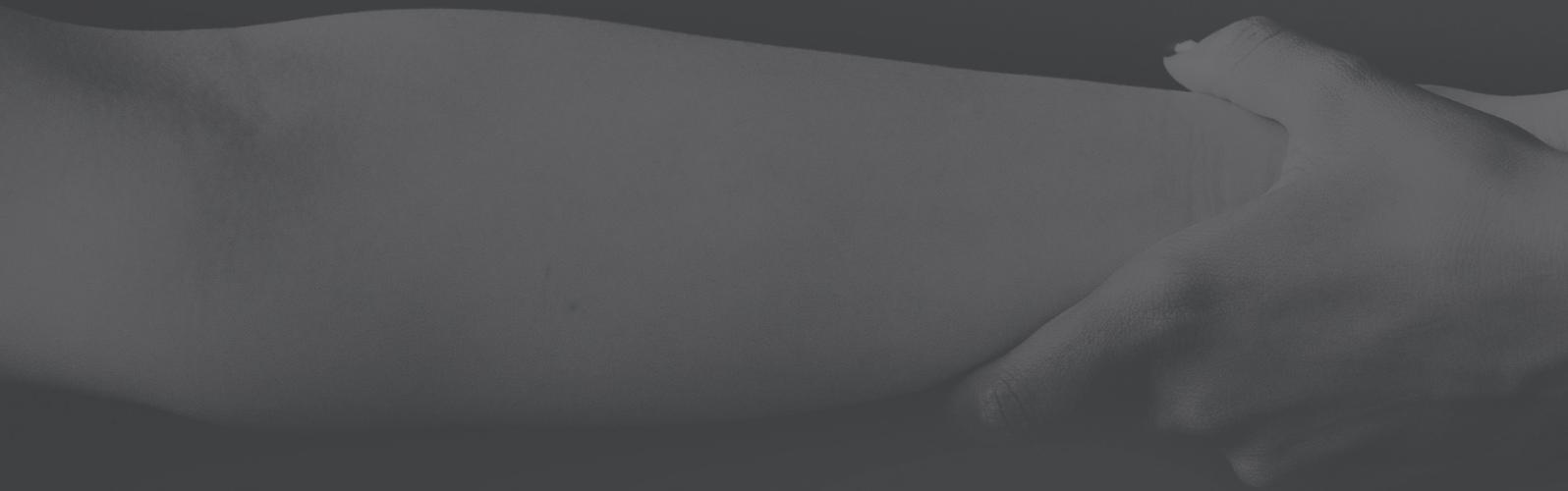
# REGUPOL COMPLIANCE

## OUR RULES OF CONDUCT

All important regulations  
and information at a glance  
for you



OUR WORK AND OUR VALUES ARE  
**GOOD FROM  
THE GROUND UP.**



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# FOREWORD

## THE EXECUTIVE BOARD

Dear employees of **REGUPOL Holding GmbH**,

**REGUPOL Holding GmbH** now exists for more than 65 years and is managed as a medium-sized company. We have a brand core that primarily determines what drives us, what distinguishes us, what our values are and what we can do differently and better for our customers than other brands. The core makes the **REGUPOL** brand unmistakable: Good from the ground up. Our brand values that we associate with it are: Best results in the area of product quality and service, impressive achievements that a dedicated team provides, partnership-based cooperation and the will to success together. We continue to strive for this success in the future and want to expand our market position.

In order to achieve this, the present Compliance Directive should be the basic order of our conduct. This includes rules



for our behaviour within **REGUPOL Holding GmbH** and outside of our customers, suppliers and business partners.

The management of **REGUPOL Holding GmbH** expects all employees and executives to comply with this policy.

Bad Berleburg, 01.01.2023



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CEO **REGUPOL** Holding GmbH



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CEO **REGUPOL**  
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## Application and scope

Compliance is the observance of laws, regulations and instructions. This compliance guideline applies to **REGUPOL Holding GmbH**. It describes the principles of behaviour of all employees (whether male, female or diverse – simply referred to in the following employee). This is accepted by signature.

Special regulations apply to individual areas of this compliance directive (for example environmental, energy, quality and safety), which are regulated separately in the management systems.

We follow these rules and we accept them.

# 1.

## SAFETY AND QUALITY OF PRODUCTS AND SERVICES

We serve numerous different markets at home and abroad. The price/performance ratio of our goods should always be one step ahead of the competition.

In the production and development of the products, we attach importance to consistent high quality, environmentally friendly production and compliance with labour safety regulations.

With every thought, every handle, every handshake, we ensure that **REGUPOL** is understood worldwide not only for strong products in very different industries, but also as a strong performance, as a confidence advantage and as a quality feature. The claim to ourselves is therefore to be a quality and service leader. This claim results in our brand promise: "From scratch to good" – a general and already lived self-image. Customers should be able to be sure that they have chosen the right solution with us, regardless of which of our products they work with.



# 2.

## TACKLING OF CORRUPTION RULES FOR GRANTS

Corruption and bribery are not tolerated at **REGUPOL**. Corruption and bribery distort competition.

Only effective competition leads to falling prices, improving quality and more technically sophisticated products. We expect our business partners to also comply with this requirement.

**REGUPOL** contradicts any form of payment and acceptance of bribes, neither by persons, political representatives, nor by organisations. Grants from others relating to consideration are prohibited. Any form of donation must be consistent with the applicable laws and the corresponding ethical assessment. The purpose and amount of the amount must always be reasonable.

### More information

If you have any questions about the corresponding donations, contact the responsible person for compliance if necessary.

# 3.

## CARTEL AND COMPETITION LAW SUBMISSION FRAUD

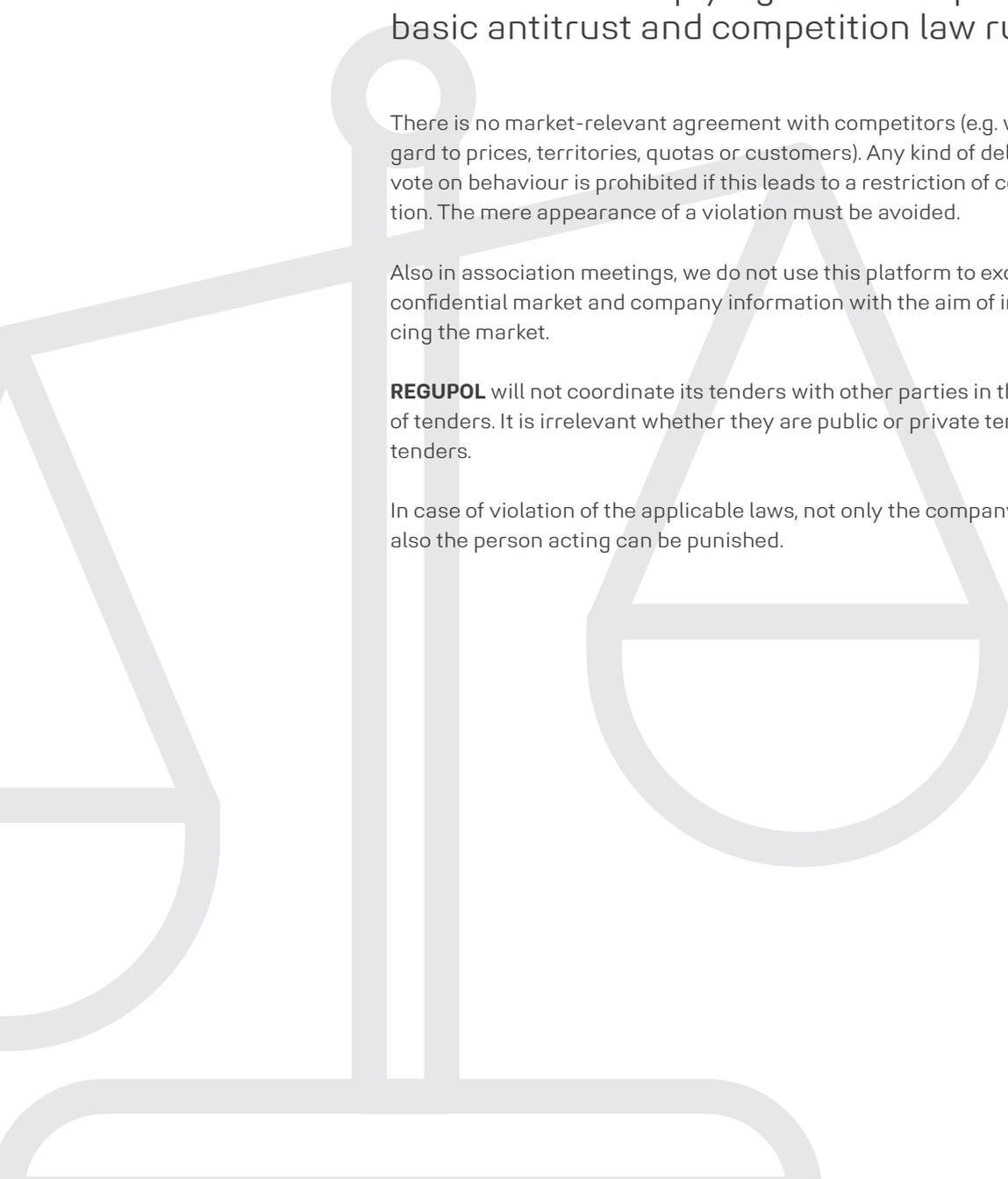
**REGUPOL** competes with market supporters with their products. We commit ourselves to complying with all important basic antitrust and competition law rules.

There is no market-relevant agreement with competitors (e.g. with regard to prices, territories, quotas or customers). Any kind of deliberate vote on behaviour is prohibited if this leads to a restriction of competition. The mere appearance of a violation must be avoided.

Also in association meetings, we do not use this platform to exchange confidential market and company information with the aim of influencing the market.

**REGUPOL** will not coordinate its tenders with other parties in the case of tenders. It is irrelevant whether they are public or private tenders or tenders.

In case of violation of the applicable laws, not only the company but also the person acting can be punished.



## 4.

## SOCIETAL COMMITMENT

**REGUPOL** employees are encouraged to volunteer and engage in community well-being. We are part of a community whose welfare is important to us, and we take our task seriously in the social context.





# 5.

## ENVIRONMENTAL PROTECTION

**REGUPOL's** staff should ensure compliance with the laws, regulations and standards of environmental protection.

Sustainable management with the best possible protection of the environment will be even more important in the future than before. A company's success and future prospects will no longer be measured solely by economic parameters. This also applies to a large processor of secondary raw materials. In case of violation of the applicable laws, not only the company but also the person acting can be punished.

## 6.

# NO REFERENCE TO GROUPS WITH ANTISOCIAL BEHAVIOUR

**REGUPOL** does not want to be related to groups or organisations that express themselves through antisocial behaviour.



## 7.

# SAFE WORKPLACE

## HEALTH MANAGEMENT

The employees of **REGUPOL** should find a safe workplace that is compatible with their health.

Compliance with all safety regulations is our top priority. All employees should also be aware of the risks specific to their workplace. They are informed of this in special security training. **REGUPOL** advocates good health management for all employees.



# 8.

## RESPECT FOR HUMAN RIGHTS

**REGUPOL** respects internationally recognised the UNO “International Bill of Human Rights” as the basis of business relations.

We treat each other in partnership and appreciatively. Discrimination is not accepted in any form.

Our managers should have a role model and ensure a fair working atmosphere. This should be characterised by a non-discriminatory and harassment-free working environment.





# 9.

## **EQUAL OPPORTUNITIES AND DESIRED DIVERSITY**

No one at **REGUPOL** will be disadvantaged, favoured or harassed by reason of age, sexual orientation, ethnic origin, skin colour, gender, nationality, disability or any other legally protected feature.

Employees should be given the opportunity to grow personally by fulfilling their duties. Our corporate culture is characterised by clarity, openness, fairness and transparency.

10.

# UNFAIR COMPETITION AND PROTECTION OF TRADE SECRETS

In our business environment, production techniques and recipes are particularly sensitive.

Protecting all production and other information and not informing outsiders is important for our economic performance. No employee may share trade secrets or make them available to business partners. If we receive business secrets from other companies, we will not use them.

Therefore, all forms of business secret must be safeguarded by the employees of **REGUPOL**.

# 11.

## COMPLIANCE WITH **FOREIGN TRADE LAW**

We comply with laws on the import and export of goods and techniques. In case of contact with the customs authorities, our information is complete and correct. We do not supply goods to import-limited countries.



# 12.

## PROHIBITION OF **CONFLICTS OF INTEREST**

Private matters must be strictly separated from business activities.

Assets may not be used for private purposes or for actions in conflict with corporate interests.

**REGUPOL** employees should avoid all situations that can lead to a personal conflict of interest.

Commercial decisions must not be influenced by private interests and relationships or motivated by material or intangible advantages. Even the appearance of unrelated considerations must be avoided.

The prohibition of taking advantage or granting of benefits applies not only to direct financial contributions, but also to other advantages which might jeopardise the objectivity of the service, such as invitations and gifts. It is necessary to reject all that exceeds the financial and other benefits that can be linked to the framework of appropriate and usual business practice.

# 13.

## DATA PROTECTION REGULATIONS

We comply with the data protection regulations. We protect the data of our customers, employees and business partners.

Personal data will only be collected, processed or used if this is legally permitted or the data subject agrees to it. In order to avoid legal violations, all **REGUPOL** employees can ask their questions to the compliance officer:

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# SUSTAINABILITY REPORT

## IN ACCORDANCE WITH CSRD COMPLIANCE

# 14.

Voluntary corporate commitment to sustainability reporting

**Objective:** The company undertakes to collect and document sustainability information in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and to disclose it in the management report in order to ensure transparency for investors, stakeholders, and supervisory authorities.

**Scope:** This guideline applies to all legal entities and business units of the Group that are subject to reporting requirements under the CSRD.

**Scope of reporting:** The company reports on environmental, social, and governance (ESG) aspects. It reports on its business model, sustainability strategy, goals and progress toward them, governance, risk assessment, and measures to avoid or mitigate negative impacts along the value chain.

**Double materiality:**

The company applies the principle of double materiality and records both:

- Materiality of impact: how its own activities affect people and the environment;
- Financial materiality: how sustainability factors affect the company's economic situation, performance, and development.

To avoid legal violations, all **REGUPOL** employees can address their questions to the compliance officers:

We would like to thank all **REGUPOL** employees for complying with the above regulations.

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We would like to thank all employees of **REGUPOL** for complying with the aforementioned regulations.





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