

Compliance and Ethics Guideline

Guideline & Service instruction

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Author(s)	LLA, FHU	Scope	GER OPITZ Companies
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1. Introduction

1.1. Scope

- a) This Compliance and Ethics Guideline (short: Guideline) applies to **all** employees, including managers and the managing directors of the German OPITZ companies (OPITZ CONSULTING Deutschland GmbH, OPITZ CONSULTING Service GmbH, OPITZ CONSULTING GmbH) (hereinafter referred to as "OC"), in the following collectively referred to as **employees**.
- (b) This Guideline applies to all activities related to employment at OC. In addition to regular professional activities, participation in celebrations, attendance at trade fairs and congresses and work-related travel are therefore also covered by this Guideline.
- (c) This Guideline also applies irrespective of the communication channel chosen, in particular not only in the analogue world, but also in the digital world and online.
- (d) This guideline is the basis for cooperation between employees and customers. The values and principles defined here determine the behavior and dealings within OC and towards third parties. This can only be guaranteed if everyone is **personally committed**.

1.2. Objectives and general understanding

Acting ethically and sustainably are fundamental values of OC. In addition to mandatory compliance with the law, OC is responsible for implementing its own standards. Therefore, ethical and sustainable behavior are an integral part of the business processes.

In all its activities, OC carefully considers several economic, process-oriented and technical criteria as well as essential social and ecological factors such as human rights, working conditions, anti-corruption, environmental protection and, in particular, the core labor standards of the International Labour Organization (ILO).

In addition, OC strives to offer all employees an open, friendly and positive environment that provides everyone the security, opportunity and motivation to develop themselves to the best of their abilities at work.

All employees are expected to comply with applicable national and international laws and regulations and the provisions of this Guideline.

1.3. Contact and reporting channels

The contact for any questions related to the Guideline is the PMO, which can be reached via e-mail at compliance@opitz-consulting.com.

All employees are responsible for monitoring compliance with this Guideline and, if necessary, reporting any violations. Reports can be made directly to the respective supervisor or to the PMO.

In addition, the managing directors of OC are available to all employees for an open exchange of ideas and problems regarding working conditions or management style.

Tip: anonymous reporting

Another way to provide information is the anonymous use of the OC-whistleblower system (<https://report.hintcatcher.com/I01L8KxTqINEXP-MoLrG/>).

Information on technical security can be found at the following link:
<https://www.hintcatcher.com/de/sicherheit/>

Reporting employees will not be disadvantaged in any way, especially they will not be subject to disciplinary measures.

2. Principles

This guideline constitutes binding instructions for actions related to OC. It is put into effect by the management in the sense of a service instruction.

All employees undertake to comply with the following provisions as well as all national and international laws and regulations within the scope of their professional activities at or for OC. This is the basis for successful cooperation at OC.

In particular, all employees are obliged:

- to comply with the laws and internal instructions applicable in its own area of responsibility,
- to comply with the confidentiality and data protection obligations (agreed in the employment contract),
- to comply with contractual obligations with customers and suppliers,
- to be fair, respectful, and trustworthy in all activities and business relationships,
- to respect and promote the reputation of OC,
- to avoid conflicts of interest between business and private matters (Section 6);
- not to obtain any unlawful advantages for themselves or others (Section 6),
- to comply with the laws and regulations on occupational safety, environmental protection (Section 7), and
- to report compliance violations immediately.

In addition, every supervisor is obliged to evaluate employees only based on their performance and to ensure compliance with this Guideline in their own area of responsibility.

3. Non-discrimination/principle of equal treatment

OC promotes diversity, equal opportunities and equal treatment in employment and occupation, and equal pay. All employees are treated with respect.

Discrimination or preferential treatment on grounds of gender, sexual orientation, descent, race, language, skin color, home country and origin, marital status, age, state of health, disability, faith, religious or political views, financial situation is strictly prohibited (see Art. 3 sec. 3 German Constitution).

Any conduct that disregards the human dignity or privacy of another person, or which discriminates against or harasses another person is prohibited.

4. Business relationships, gifts, invitations

In its business relations, OC respects the principles of fair and free competition; Corruption harms competition, is not in line with our corporate values and exposes OC and employees to an unnecessary liability risk. At the same time, OC undertakes to comply with anti-corruption regulations, competition and antitrust laws as well as the prohibition of money laundering.

Prohibited in particular are:

- A preference in the solicitation, awarding or processing of a contract based on the demand, acceptance, offer or guarantee of personal advantages. Especially, the acceptance of money is prohibited.
- Offering, promising, or giving personal advantages to public officials or decision-makers in connection with their official position, (potential) customers, suppliers or competitors for the performance or omission of an act.
- Entering into agreements with competitors that violate antitrust laws or exploiting possible dominant market positions.
- The granting or acceptance of gifts in kind. Exceptions apply only to generally customary occasional or promotional gifts up to a value of 20 euros and gifts in kind that are in accordance with customary practice or custom and courtesy in a country and are not granted or accepted in return for preferential treatment or to circumvent legal requirements.
- Participation in social, civic and leisure events in a business environment if they give the impression of harming fair competition or mixing interests.

All employees must make decisions in business transactions according to objective criteria. It is expected that no decisions are influenced by private, business or other conflicts of interest. This also applies to relatives or close associates.

In addition, employees who are responsible for initiating and servicing customers must familiarize themselves with the basics of the relevant sanction's regulations and relevant trade control regulations and observe them. The BAFA (<https://www.bafa.de/DE/Aussenwirtschaft/Ausfuhrkontrolle/Embar->

[gos/embargos_node.html](#)) and the European Commission (https://finance.ec.europa.eu/eu-and-world/sanctions-restrictive-measures/overview-sanctions-and-related-tools_en) provide an initial overview of sanctions regulations. An initial overview of trade control regulations can be found on the BAFA website (https://www.bafa.de/SharedDocs/Downloads/DE/Aussenwirtschaft/afk_merkblatt_eu-dual-use-vo_artikel-5.html).

5. Rights of employees

OC respects and complies with the rights of all employees under applicable national laws. In particular, the applicable national laws on working hours are fully complied with and employees are guaranteed remuneration that is in line with the applicable national laws. In addition, OC opposes child labor, slavery or human trafficking and forced or compulsory labor and prison labor and does not perform any work using any of these forms of forced labor.

OC also respects the right to freedom of association, collective bargaining, and peaceful assembly, including the right to refrain from such activities. It is ensured that employees who decide to exercise their rights do not experience discrimination or disadvantage as a result.

6. Occupational safety and environmental protection

As an employer, OC ensures that all employees work in a safe and healthy working environment; the applicable national laws on occupational health and safety are fully complied with. In this context, measures are taken to mitigate both actual and potential health and safety risks in the workplace. In addition, OC trains all employees to prevent accidents and occupational diseases as much as possible.

In the interest of the health and safety of all employees and customers, every employee must comply with the applicable laws, regulations and standards on occupational safety at work.

In addition, environmental protection also enjoys a special status. OC respects and complies with all applicable national laws, regulations, and standards for the protection of the environment. Measures are taken to minimize environmental pollution and hazards and to improve environmental protection in everyday work.

OC faces the challenges of climate change and publishes data on its own greenhouse gas emissions (GHG) and on planned and implemented measures to reduce them.

Every employee is jointly responsible for environmental protection in their own work area and is obliged to comply with laws, regulations, and standards for environmental protection.

7. Version history

Version	By whom	Change
0.1	LLA	Design Creation
0.2	LLA	Feedback from TSC
1.0	LLA	Final first version

Tab. 1. History