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1. Foreword

We firmly believe that only a company founded on values can guarantee sustainable growth and find solutions to the challenges of the future. Being committed to these values means taking responsibility: for customers, society, protecting the environment and for employees and their families.

pfenning logistics GmbH is committed to ethical, lawful and socially responsible corporate governance and expects the same behavior from all those with whom we do business. As part of our commitment to uphold the values defined in the **pfenning logistics GmbH** sustainability strategy, we expect our employees and business partners to act in accordance with comparable standards. Our expectations are formulated in this compliance guideline, which all employees are obliged to adhere to.

This policy describes the key requirements that our employees must meet with regard to compliance with laws and regulations, corruption and bribery, social and working conditions, child labor and the environment.

2. General behavioral requirements

2.1. Law-abiding behavior


Compliance with the law is a top priority for our company. All employees must comply with the legal provisions of the legal system in which they operate; this refers to all applicable national and international laws and regulations, including the International Labor Convention and the United Nations Universal Declaration of Human Rights, industry standards and all other legal provisions. Violations of the law must be avoided under all circumstances. All employees must expect disciplinary consequences in the event of a violation - regardless of the sanctions provided for by law - due to a breach of their contractual employment obligations.

2.2. Responsibility for the reputation of the company

The reputation of **pfenning logistics GmbH** is essentially shaped by the appearance, actions and behavior of each and every one of us. All employees are required to pay attention to the reputation of our company in society.

2.3. Respect and integrity

We respect the personal dignity, privacy and personal rights of every individual, regardless of race, skin color, nationality, culture, religion, disability, physical constitution, sexual orientation, health condition, political affiliation, gender, age, appearance or membership in associations, possible parenthood or other legally protected characteristics. We do not tolerate any discrimination or sexual or other personal harassment or insult. We are reliable partners and only make promises that we can keep. These principles apply both to internal cooperation and to our conduct towards external partners.

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2.4. Leadership and responsibility

Supervisors bear responsibility for the employees entrusted to them and are characterized by exemplary personal conduct, performance, openness and social competence. They set clear, honest and realistic goals. Managers lead through trust and give employees as much personal responsibility and freedom as possible. They are also approachable for employees with professional and personal concerns.

Every manager has to fulfil organizational and supervisory duties and is responsible for ensuring that no violations of the law occur in their area of responsibility that could have been prevented or made more difficult by their supervision. The line manager retains responsibility even if individual tasks are delegated.

Every manager must observe the following rules in particular:

- Managers must carefully select employees based on their personal and professional suitability. The duty of care increases with the importance of the task that the employees have to perform.
- The manager must set the tasks precisely, completely and bindingly, in particular with regard to compliance with the legal provisions.
- The manager must ensure that compliance with the legal provisions is monitored on an ongoing basis.
- Managers must clearly communicate to employees that violations of the law are frowned upon and will result in consequences under labor law.

**"Our compliance guidelines define the framework for our daily actions
and thus creates the necessary security."**


3. Relationship with business partners and third parties

3.1. Fair competition

Only fair competition enjoys the right to develop freely. The principle of integrity also applies in the battle for market share. All employees are obliged to comply with the rules of fair competition and the applicable antitrust laws. Employees do not participate in agreements with competitors that violate antitrust law, nor do they abuse any dominant market position they may have.

3.2. Offering and granting benefits

We compete for orders on the basis of the quality and price of our innovative services. None of the employees may offer or grant unauthorized advantages to others in connection with the business activity - directly or indirectly - neither as monetary payments nor in the form of other benefits. Gifts must be selected in such a way as to avoid any appearance of dishonesty or impropriety on the part of the recipient. In case of doubt, the recipient must be asked to obtain prior approval from their superior. Gifts to civil servants and other public officials are generally prohibited. Employees who sign contracts

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with our customers or comparable third parties must ensure that they do not offer or grant any unauthorized benefits.

3.3. Requesting and accepting benefits

None of the employees may use their official position to demand, accept, obtain or be promised advantages which are intended to achieve an order or other preferential treatment in the business or private sphere.

3.4. Contract award

Employees who are familiar with the awarding of contracts must observe the following rules in particular:

- A possible conflict of interest between personal interests and the performance of their official duties must be avoided.
- Suppliers must not be unfairly favored or hindered when competing for orders.
- Invitations from business partners may only be accepted if the occasion and scope of the invitation are appropriate and the refusal of the invitation is in accordance with the principle of courtesy.
would contradict.
- No private orders may be carried out by companies with which he or she has business dealings if this could result in personal advantages for him or her. This applies in particular in particular if the employee has or can have a direct or indirect influence on the commissioning of the company for **pfenning logistics GmbH**.

3.5. Donations


As a socially committed company, **pfenning logistics GmbH** also makes donations in cash and in kind for social causes, among others.

The following rules apply to the allocation of donations:

- Requests for donations from individuals must always be rejected.
- Payments to private accounts are not permitted.
- Under no circumstances may donations be made to persons or organizations that could damage the company's reputation.
- The donation must be transparent. The recipient of the donation and the specific use by the recipient must be known. The reason for the donation and the intended use must be known. It must be possible to account for the use of the funds at any time.
- The donations should be tax deductible.

4. Avoidance of conflicts of interest

The company attaches great importance to ensuring that its employees do not come into conflicts of interest or loyalty in the course of their work. Such conflicts may arise if an employee works for or has an interest in another company. The following rules therefore apply to us:

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4.1. Non-compete clause

The operation of a company that competes with **pfenning logistics GmbH** in whole or in part is not permitted.

4.2 Participation in unlisted companies

The direct or indirect participation in an unlisted company that competes with **pfenning logistics GmbH** in whole or in part is not permitted.

4.3. Secondary activities

The manager must be notified in writing in advance of any secondary employment for remuneration. The secondary employment can be prohibited if it leads to an impairment of work performance, contradicts the duties within the company or if there is a risk of a conflict of interest. Occasional writing activities, lectures and comparable occasional activities are excluded.

5. Dealing with company facilities

The equipment and facilities in offices (e.g. telephone, photocopier, PC including software and internet/intranet, machines, tools) may only be used within the framework of internal regulations. Under no circumstances may information be accessed or passed on that incites racial hatred, glorifies violence or other criminal offenses or contains content that is sexually offensive against the respective cultural background.

6. Dealing with information

6.1. Records and reports

Open and effective cooperation includes correct and truthful reporting. This applies equally to the relationship with employees, customers, business partners, the public and all government agencies.


All records and reports prepared internally or submitted externally must be correct and truthful. According to the principles of proper accounting, data records and other records must always be complete, correct, timely and system-compliant. The requirement to provide truthful information also applies in particular to expense reports.

6.2. Confidentiality

Confidentiality must be maintained with regard to internal company matters that have not been made public. This includes, for example, details relating to the organization of the company and its facilities, as well as business transactions and internal reporting figures. The obligation to maintain confidentiality also applies after termination of the employment relationship.

6.3. Data protection and information security

Access to the intranet and internet, global electronic information exchange and dialog, electronic business processing - these are crucial prerequisites for the effectiveness of each and every one of us and for business success as a whole. However, the advantages of electronic communication are associated with risks for the protection of privacy and the security of data and information. Effective precautions against these risks are an important part of IT management, the management task and also the behavior of each individual.

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Personal data may only be collected, processed or used insofar as this is necessary for specified, clear and legitimate purposes. A high standard of data quality and technical protection against unauthorized access must be guaranteed.

The use of data must be transparent for those affected, and their rights to information and correction and, if necessary, to objection, blocking and deletion must be safeguarded. All employees are obliged to comply with the applicable data protection regulations, laws, ordinances (in particular BDSG and GDPR) and internal information security and data protection requirements.

Our internal information security policy is implemented to ensure an appropriate level of information security for data and information worthy of protection. All employees and company management are aware of their responsibility when handling information and data and support the company's security strategy to the best of their ability.

7. Social and working conditions

pfenning logistics GmbH recognizes the fundamental rights of its employees and undertakes to comply with them and to treat employees with dignity and respect in accordance with the understanding of the international community. In particular, we comply with the following provisions:

7.1. Free choice of employment

All employment is voluntary. Forced labor, forced prison labor, indentured labor, modern slavery or human trafficking is strictly prohibited.

7.2. Ban on child labor


We condemn any form of exploitation of children. We do not employ children who have not yet reached the required legal minimum age. Every child must be protected from economic exploitation and from having to carry out work that is classified as dangerous, has a negative impact on the child's education or impairs the child's healthy development.

The use of child labor is strictly prohibited in accordance with the provisions of the ILO, the United Nations Convention and/or national laws. Of these various laws, the one that imposes the strictest requirements must be applied.

7.3. Wages, remuneration and benefits

All applicable laws, regulations and industry standards on compensation and benefits are complied with. Deductions from benefits as a disciplinary measure will not be made. Similarly, deductions from benefits that are not provided for by national law will not be made without the express consent of the employee concerned.

Wages, benefits and overtime pay at least meet the requirements of national legal provisions and agreements. We grant the legally prescribed benefits such as compliance with the minimum or collectively agreed wage, continued payment on public holidays, paid annual leave, sick leave and parental leave. Disciplinary measures in the form of salary deductions are not taken.

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7.4. Working hours

All applicable laws, regulations and industry standards on working hours are complied with. Overtime is only worked voluntarily and is remunerated in accordance with the applicable legal provisions. Employees are granted rest periods in accordance with the mandatory local legal provisions.

7.5. Freedom of association and the right to collective action

We recognize the right to freedom of association and collective bargaining within the legally permissible framework.

7.6. Health and safety

Responsibility towards employees demands the best possible precautions against the risk of accidents. This applies to the technical implementation of workplaces, facilities and processes as well as to safety management and personal behavior in everyday working life. The working environment must meet the requirements of a health-oriented design. All employees must pay constant attention to personal safety.

We comply with all applicable laws, regulations and industry standards and provide our employees with safe and healthy workplaces. Harassment in the workplace is not tolerated. We comply with all applicable health and safety regulations.

7.7. Working conditions

We provide our employees with adequate working facilities. As a minimum, access to drinking water and sanitary facilities is ensured and we ensure that fire safety, access to emergency medical care, adequate lighting and ventilation are guaranteed.

8. Environment, safety and health


pfenning logistics GmbH complies with all applicable laws and regulations as well as internationally recognized standards for the protection of the environment. This applies in particular to the aspects of energy efficiency and renewable energies, water quality and consumption, air quality, management of sustainable resources, waste reduction and responsible handling of chemicals.

8.1. Environment and technical safety

Protecting the environment and conserving its resources are corporate goals with high priority. Environmentally friendly design, technical safety and health protection are fixed targets in our work. All employees must contribute to exemplary performance in these areas.

8.2. Environmental permits

We ensure that all necessary environmental permits and approvals are obtained, kept up to date and complied with in order to act in accordance with the law at all times.

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8.3. Resource consumption, avoidance of environmental pollution and waste minimization

We are committed to optimizing the consumption of natural resources, including energy and water. Sound measures are taken to prevent pollution and minimize the generation of waste, wastewater and air and greenhouse gas emissions. Wastewater and waste are appropriately labeled and treated prior to discharge or disposal in accordance with applicable laws and regulations.

8.4. Product safety and hazardous substance management

We are committed to labeling hazardous materials, chemicals and substances and ensuring their safe handling, movement, storage, recycling, reuse and disposal.

All applicable laws and regulations relating to hazardous materials, chemicals and substances are strictly adhered to. Substance restrictions and product safety requirements defined by applicable laws and regulations are mandatory.

8.5. Material compliance and conflict materials

We undertake not to purchase or store goods and materials that have been obtained illegally or unethically. We undertake not to maintain any business relationships with countries and states sanctioned by the Federal Government or the EU.

9. Complaints management


9.1. Behavior in the event of complaints

All employees can make a personal complaint to their manager or point out circumstances that suggest a violation of the compliance guideline. The matter will be thoroughly investigated. Appropriate measures will be taken where appropriate. All documents are kept confidential.

"Our integrity and our commitment to compliance are non-negotiable. This is an expression of the standard by which we measure each other and how we show our customers that we are a responsible business partner."

9.2. Whistleblowing - protection of whistleblowers

We guarantee to protect whistleblowers from reprisals of any kind, such as discrimination, dismissal or claims for damages.

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10. Implementation and control

The management of **pfenning logistics GmbH** actively promotes the broad communication of the compliance guideline and ensures its sustainable implementation.

pfenning logistics GmbH has established a compliance organization. It is responsible for the development, implementation, documentation and continuous adaptation of the compliance system as well as its regular monitoring. The organization ensures that employees are informed and trained as required and is also their point of contact for questions relating to the compliance guidelines.

Compliance with the law and adherence to the compliance guidelines are regularly assessed by our management as part of the management reviews.

The internal audits regularly check whether the compliance guidelines have been properly implemented in all areas of the company and whether there are any indications of violations.

Business partners are made aware of this compliance guideline and its implementation is checked in the form of supplier audits.

Heddesheim, 02.10.2023

Rana Matthias
Management Board

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Management