

An ethical and legal framework for all employees in the conduct of IFCO business

# IFCO Code of Conduct

Version 1.0

Effective: 30 June 2020

IFCO MANAGEMENT GmbH

Pullach, Germany, 30 June 2020

A handwritten signature in blue ink, appearing to read 'Michael Pooley'.

Michael Pooley, CEO

A handwritten signature in blue ink, appearing to read 'Julian zu Putlitz'.

Dr. Julian zu Putlitz, CFO

A handwritten signature in blue ink, appearing to read 'C. Antor'.

Cornelius Antor, GC



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## 1. Introduction

This Code of Conduct provides an ethical and legal framework for all employees in the conduct of IFCO business. It is about how we relate to our customers, employees, shareholders, suppliers and the community. It will build trust between IFCO and other parties.

We want IFCO to be a place where our customers enjoy doing business and come back to us and a place where people like to work. We want to be respected and welcome in the communities where we do business.

These things can only be achieved by working within a Code of Conduct. Everyone who works for IFCO must be part of this.

## 2. Implementation

This Code of Conduct provides a common behavioral framework for all IFCO employees, irrespective of their specific job, direct employer or location in the world. It is a key part of the IFCO culture.

The Code is not intended to be all-encompassing. There are areas in which we expect our businesses to develop detailed policies in accordance with local requirements. The Code provides a set of guiding principles to incorporate with whatever additional local policies are required for your businesses.

## 3. Corporate Social Responsibility

Many of the areas covered in this Code come under the broad heading of Corporate Social Responsibility (CSR) which describes how we interact with our stakeholders. IFCO has adopted an overall CSR Policy which can be found in **Schedule 1**.

## 4. Business Integrity

The general principles that guide our business are:

- All business should be conducted in accordance with the laws and regulations of the countries in which the business is located.
- We compete fairly in the markets in which we operate.
- We must work safely and apply industry best practice to the health, safety and wellbeing of our employees, customers, suppliers and the communities in which we operate.
- We should aim to bring long-term benefits to IFCO, rather than short-term advantage for individuals at the expense of the organisation's long-term interests.
- Our words and actions must show respect for the diverse range of people and cultures with whom we work and for their human rights.
- Corrupt practices are unacceptable. No bribes or similar payments will be made to, or accepted from, any party.
- Commercial transactions will be properly and accurately recorded.

- Sales agents, consultants and similar advisers should be appointed in accordance with these principles and paid at a rate consistent with the value of their services.
- Assets and confidential information should be fully protected and must not be used by employees for personal gain.
- Employees must not engage in activities that involve, or could appear to involve, a conflict between their personal interests and the interests of IFCO.

## 5. Integrity Line

Trust and integrity are vital to IFCO. Misconduct and malpractice breach trust and endanger our reputation and business. The best way of protecting trust is for employees who have genuine suspicions about wrongdoing to know that they have a safe environment in which to report without fear of retaliation or retribution.

Our Integrity Line Policy is contained in **Schedule 2**. It sets out examples of what constitutes Misconduct and what employees should do if they wish to raise any concerns of Misconduct. All employees are responsible for the success of this Policy. Any reports made will be taken seriously and investigated confidentially. Retaliation or retribution against anyone who comes forward in good faith with a genuine concern will not be tolerated.

## 6. Communications

This Policy and the guidelines for reporting serious incidents are designed to make sure that important information from the business units and functions within IFCO is communicated quickly and properly to senior management.

In order to do this, it is vital that information from the businesses and functions is passed through the appropriate channels to the corporate centre, business unit, or area of functional responsibility.

To make sure that the right information is released internally or externally there are defined people within IFCO who are authorised to make public statements to the media and others. No one else should communicate with these external parties. Public statements include communications via social media or social networking technologies.

The Communications Policy is contained in **Schedule 3**. It is underpinned by the Group Guidelines for Serious Incident Reporting in **Schedule 4**.

We rely on our managers to bring anything significant and unexpected to our attention. If the problem subsequently goes away, so much the better, but don't sit on it waiting to see what happens. All managers are likely to be faced at some time with a situation subject to this Policy and guidelines. Accidents happen despite the best of planning. This applies in all areas: serious incidents (including environmental, health and safety, legal or regulatory breaches), contingencies which may have an impact on our results, issues which might be sensitive to investors and analysts, identifying commercial risks in making acquisitions, possible litigation or anything likely to affect IFCO's reputation. Your manager will be responsible for sending the information up the line.

## 7. Environmental Risk Management

IFCO is committed to working towards Zero Harm, meaning no injuries and no environmental damage. Our goal is to provide innovative, efficient and sustainable business solutions in support services to our customers.

The Environmental Policy (attached as **Schedule 5**) operates worldwide, including in countries that may not yet have enacted laws for the protection of the environment.

## 8. Competition

IFCO's passion for success means that we will compete effectively and fairly in the markets in which we operate.

Active compliance requires that you take an interest in competition issues, ask penetrating questions and demonstrate leadership in compliance. Identify the competition areas where your business is most at risk and deal with these in regular training sessions.

Tell employees that unlawful anti-competitive practices may result in IFCO paying substantial fines -for example, in some countries, fines may be as high as ten percent of the Group's world-wide turnover- and that, in some countries, individuals may face personal fines and even imprisonment.

All enquiries from competition authorities should be immediately reported to the General Counsel. Any instances of employees engaging in anti-competitive behaviour must be reported to the General Counsel.

The Competition Compliance Policy is set out in **Schedule 6**.

## 9. Our People

Employees should feel that they can discuss, on a confidential basis, any problem associated with their employment with their manager.

Employees should be dealt with justly and fairly. Recognise and reward employees for their achievements and positive behaviour. Bring evidence of inappropriate conduct or performance to the attention of the employee and allow the employee to respond to these allegations.

Except in the case of summary dismissal for serious Misconduct, employees should be given a reasonable chance to remedy the inappropriate conduct or performance.

## 10. Occupational Health and Safety

It is IFCO Policy to provide a safe working environment for all its employees (see **Schedule 7**).

IFCO is committed to achieving Zero Harm, meaning no injuries, no environmental damage and no detrimental impact on human rights. The Zero Harm Charter, which sets out the vision, values and

behaviours and commitment required to work safely and ensure environmental compliance, is provided to all employees and is available on the IFCO website.

Acquaint yourself with the requirements of all applicable occupational health and safety laws.

Apply best operating practice in your industry with regard to safety and health.

Regularly review your risk management systems to properly identify, control and prevent accidents in the workplace. When accidents happen, employees should be treated fairly during the subsequent investigation.

Safety procedures should never be compromised to meet operational targets. All serious incidents will need to be explained to the manager or the responsible person.

## 11. Grievance

Employees should feel that they can discuss, on a confidential basis, any problem associated with their employment with the Group. They should be able to raise such issues, confident that IFCO will provide a fair, impartial and confidential determination on the issue as quickly as practical.

## 12. Diversity

IFCO is an equal opportunities employer. We are committed to developing a diverse workforce and providing a work environment in which everyone is treated fairly and with respect, irrespective of gender, ethnicity, nationality, class, colour, age, sexual identity, disability, religion, marital status or political opinion (see **Schedule 8**). Employment and advancement within IFCO must be based on professional capability and qualifications.

Be careful how you interact with your colleagues in the workplace, particularly those in less powerful positions. Every employee should value their colleagues as individuals and be aware of the effect their actions and word can have on others. Be alert to possible harassment in the workplace and take care how you handle any resulting problems. IFCO regards actions that constitute harassment as serious Misconduct.

## 13. Social Media

Social media like Facebook, LinkedIn and Twitter, use online technology to enable people and businesses to communicate easily via the internet.

In all our communications including via social media we are required to keep particular customer information confidential, to show respect for the diverse range of people and colleagues with whom we work.

The IFCO Social Media Policy (“the Policy”) can be found in **Schedule 9**. The Policy establishes a set of guidelines and principles that IFCO employees must follow when using social media.

If you have questions or need further guidance on this Policy, please contact you're the IFCO Marketing Team.

#### **14. Document Management**

Develop a Document-Management Policy for the retention or destruction of documents (including computer records and e-mail). Such policies should comply with all relevant legal requirements. Guidelines on the form and content of this Policy are attached (**Schedule 10**). Take care to avoid making any ill-considered comments (for example, handwritten notes on documents or in e-mails) as these can be ambiguous and may create legal difficulties.

When legal proceedings are brought by or against IFCO, or there is an investigation by a regulatory authority, all relevant managers should be informed immediately that documents (including those on electronic media) relevant to matters in dispute or under investigation must not be destroyed.

#### **15. Suppliers**

We are committed to being a responsible and valuable partner in the supply chain, continuing to build a sustainable business that serves its customers, employees and shareholders and the communities in which they live.

A strong and dynamic supplier base is essential to our long- term success. We rely on the expertise and skill of suppliers to meet customers' changing needs.

We are committed to working with suppliers to develop more efficient, safer and sustainable supply chains by abiding by the principles and values outlined in the Code of Conduct and Zero Harm Charter.

IFCO's Supplier Policy can be found in **Schedule 11**.

#### **16. Anti-Bribery and Corruption**

We are committed to conducting our businesses in a fair, honest and ethical manner, and in accordance with the laws and regulations of the countries in which we operate. Corrupt practices are, therefore unacceptable. We have a zero-tolerance approach to bribery and corruption. You must not make bribes or similar payments to or accept them from any party.

To assist you in complying with these principles, IFCO has adopted an Anti-Bribery and Corruption Policy which can be found in **Schedule 12**.

#### **17. Human Rights**

We support and uphold the principles contained in the Universal Declaration on Human Rights. In particular we will not tolerate child labour or forced labour in our own operations or those of our suppliers. The term "child" refers to any person under the age of 15, or under the age for completing compulsory



education, or under the minimum age for employment in the country, whichever is higher. The minimum age for hazardous work is 18 years.

To assist you in complying with these principles, IFCO has adopted a Human Rights Policy which can be found in **Schedule 13**.

## **18. Sanctions**

As a global company, IFCO is committed to complying with all trade sanctions and restrictions – including embargoes, economic sanctions, customs, product or country of origin markings, and anti-boycott laws and regulations – applicable to the countries in which we do business.

It is IFCO's policy to comply with not only the letter, but also the spirit and intent of all export control and sanctions laws and regulations of the EU, the United States and the countries where it does business. Under no circumstances may an export, re-export or import (whether of a service, a commodity, technical data, or technology) or any other transaction be made contrary to these laws and regulations. Failure to comply with export control laws and trade sanctions can result in criminal sanctions, civil fines, and imprisonment. These penalties can be levied against the corporation and against individuals. Noncompliance by IFCO personnel will be met with appropriate disciplinary action, including possible termination.

## **19. Confidentiality, Data Protection, and Privacy**

Employees must keep confidential all information gained during their employment.

IFCO Policy is to maintain the privacy of information relating to its employees and customers. Where there are specific local privacy laws this Policy should be incorporated into the local legal requirements. In particular IFCO employees must adhere and comply with the rules and principles set out in the General Data Protection Regulations (GDPR). It means that employees shall respect personal data related to other employees, customers, suppliers, partners, and all those whose personal data will be collected or processed by IFCO. All IFCO employees must respect the confidentiality and privacy of personal data they have access during their employment and use this information to the extent necessary to fulfil their duties and according to approved processes.

Personal data will only be collected if there is a legitimate purpose, for instance, we shall collect information from other employees, customers or suppliers when there is a public interest, a recruitment process involved, or for statistical purposes. We collect personal data only for the specified purpose. If we plan to use your data for a different purpose, we will ask for consent.

## **20. Tax Policy**

IFCO is committed to complying with tax laws and to having open and constructive relationships with tax authorities. Taxation laws are inherently complex, and IFCO seeks to comply with the laws by paying the right amount of tax in the correct jurisdiction, disclosing relevant information, and claiming reliefs or incentives where they are available. We support greater transparency of companies' tax payments and

processes in order to build public trust. IFCO' Tax Policy can be found in **Schedule 14.**

## **21. Anti- Money Laundering**

We are committed to carrying on business in accordance with the highest ethical standards. In particular we comply with all applicable laws and regulations aimed at combatting money laundering. We have developed a Policy because we want to reduce the potential risk of money laundering in our business operations. All employees and other parties acting for and on behalf of IFCO are subject to this policy. Our Anti-Money Laundering Policy can be found in **Schedule 15.**

## **SCHEDULE 1 - Corporate Social Responsibility Policy -**

### **1. Introduction**

IFCO is a leading global RPC services provider with operations in approximately 30 countries.

This Policy is a summary of more detailed policies on these and other areas which are contained in IFCO's Code of Conduct. The Code of Conduct provides an ethical and legal framework for all employees in the conduct of IFCO business. It is about how we relate to our customers, employees, shareholders, suppliers and the community.

IFCO is committed to reporting and communicating openly on its response to CSR issues.

This Policy will be reviewed from time to time and updated as necessary to reflect developments in our businesses and in best practice.

### **2. Business Integrity**

All IFCO employees are expected to conduct business so as to enhance the Group's reputation. The overriding principles which should govern our behaviour and business dealings are:

- All business should be conducted in accordance with the laws and regulations of the countries in which the business is located.
- We compete fairly in the markets in which we operate.
- Corrupt practices are unacceptable. No bribes or similar payments will be made to, or accepted from, any party.
- Employees must not engage in activities that involve, or could appear to involve, a conflict between their personal interests and the interests of IFCO.

### **3. Environment**

We value the natural environment and are firmly committed to sustainability in our operations. Our businesses are required to comply with relevant environmental laws and regulations and to adopt the following principles:

- Follow IFCO' Zero Harm Charter, commit and contribute towards sound environmental practices in our daily operations.
- Improve the efficiency of our use of raw materials and energy.
- Minimising emissions and waste.
- Responding to community concerns with integrity, honesty and respect.
- Seek out suppliers who have a proactive approach to environmental risk management and who manage natural resources responsibly.

#### **4. People**

The enterprising spirit of our employees is one of our great assets. Employees should be treated justly and fairly and rewarded for their achievements. Our employment policies commit us to:

- Providing a safe working environment through best practice in health and safety management in all our businesses.
- Being an equal opportunities employer, committed to developing a diverse workforce where everyone is treated fairly irrespective of gender, sex, race, sexual orientation, age, disability, religion or ethnic origin.
- Creating an environment where everyone is encouraged to give their best and realise their full potential, through the provision of learning and development opportunities.
- Ensuring that employees can discuss any problem connected with their work confident that they will receive a fair, impartial, and confidential review of the issue.

#### **5. Suppliers**

We are committed to being a responsible and valuable partner in the supply chain, continuing to build a sustainable business that serves its customers, employees and shareholders and the communities in which they live.

A strong and dynamic supplier base is essential to our long- term success. We rely on the expertise and skill of suppliers to meet customers' changing needs.

## **SCHEDULE 2 - Integrity Line Policy -**

### **1. This Policy**

The purpose of this Policy is to reinforce and reaffirm IFCO's commitment to an open reporting process in which employees are encouraged to raise any concerns about misconduct they may have. When employees detect and report Misconduct in the workplace, IFCO can take prompt action to fix it. We are committed to maintaining a culture of trust and integrity in which all employees:

- a) Are encouraged to report potential Misconduct as soon as possible, knowing that their concerns will be taken seriously, and that appropriate action will be taken;
- b) Know and use the channels available to them to report concerns of Misconduct; and
- c) Trust that the reporting process is confidential and has no tolerance for retaliation or retribution.

### **2. What Activities Are Covered by The Integrity Line Policy?**

Subject to any applicable local law, this Policy covers employees who wish to disclose actual or planned activities covering any one or more of the matters listed below. In this Policy, these activities are called "Misconduct":

- a) Criminal activity;
- b) Dangers to environment, health, and safety. It includes, for example, the violation of IFCO policies regarding environmental protection and procedures for the handling of hazardous materials and their disposal, and the failure to assure safe working conditions;
- c) Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement.
- d) Bribery, corruption or kickbacks. It includes, for example, accepting gifts, illegal payments, incentives, entertainment in exchange for business opportunities, donations or contributions to political parties, organizations, or candidates;
- e) The unauthorized disclosure of confidential information related to the company, its customers or employees. It includes, for example, trade-secrets, intellectual property rights, marketing plans, business proposals or strategies;
- f) Any Misconduct in the workplace. It includes, for example, harassment, bullying, violation of policies related to drugs and alcohol, poor treatment of employees, threats or retaliation against employees;
- g) Embezzlement, misappropriation, or theft;
- h) Any unfair and dishonest behavior that could potentially signal a conflict of interest. It includes, for example, the selection of suppliers/customers based on a personal benefit;
- i) Antitrust issues. It includes, for example, an agreements or understandings with other parties to fix prices, and the boycott of specific suppliers or customers;
- j) Any other serious violation of a law or a regulation not explicitly mentioned above; and
- k) Any behavior or situation that violates the Code of Conduct or other policies.

If you have a genuine, good faith concern that any Misconduct has happened or is likely to happen, you should report it under this Policy.

An employee is considered to be acting in “good faith”, when the employee has a reasonable believe in the truthfulness of the information given, even if later appears that the employee was mistaken.

The various ways you can do this are explained in section 4. If you are uncertain as to whether an activity is covered by this Policy, you should speak to your line manager or, if you would prefer, the General Counsel.

This Policy, and the reporting channels set forth in section 4 do not cover complaints relating to your own personal circumstances, such as the performance or attendance of an employee. Instead, complaints about your own personal circumstances should be reported to your line manager or your human resources representative, who will take appropriate action. The confidentiality of any employee lodging a good faith complaint relating to their own personal circumstances will be respected, and no retaliation or retribution will be tolerated.

### **3. Who Can Make a Report Under This Policy?**

This Policy and the procedures described in this Policy are available to every employee of IFCO and, in those countries where it is legally permissible, certain other parties with whom IFCO has a business relationship (such as external service center staff, contractors and agents, and distributors).

### **4. How to Raise a Concern?**

We hope all employees will feel able to raise concerns about actual or possible Misconduct openly and, where they feel comfortable, directly with their line manager. Generally speaking, your line manager will be in a position to resolve a concern of Misconduct quickly. However, your line manager is not your only option.

The employees can make their report via:

- (a) Cornelius Antor  
General Counsel  
Tel: +49 89 74491471  
Email: [Cornelius.Antor@ifco.com](mailto:Cornelius.Antor@ifco.com)

- (b) IFCO Integrity Line:  
<https://ifco.integrityline.org/>

The Integrity Line will allow for reports 24 hours a day, 7 days a week, through an independent, third party called EQS. To raise a matter, employees may go to the designated link which is available in various languages: English, German, Spanish, French, Italian, Portuguese, Chinese, Turkish, and Japanese.

Regardless of the channel used, employees must report suspected or potential Misconduct of which they are aware as soon as practicable. Reporting a Misconduct as soon as possible allows IFCO to undertake an investigation and remedy or eliminate it and to minimize any adverse consequences which may arise from it.

The employee may indicate in their report:

- The country in which the Misconduct occurs.
- The type of Misconduct that you want to report.
- To the extent of possible, provide all facts of the incident:
  - (a) Date of the accident (approximate or exact).
  - (b) Where the incident happened.
  - (c) Name of the people allegedly, involved in, or witness to the incident.
  - (d) Any other information or documents which can help substantially the report.
- When and how you became aware of the incident.

At the end of the reporting process, you will receive an incident number. Please keep this number for further reference and **do not lose it**. Then, you must set a password for yourself and confirm that you agree to comply with the rules applicable to the processing of personal data. You can log into your secure inbox at any time and have a direct dialogue with the responsible case manager.

You may report suspected Misconduct anonymously. However, as it is much more difficult and often impossible to investigate suspicions which are reported anonymously, you are strongly encouraged to give your identity.

The goal of this Policy is to provide an internal mechanism for reporting, investigating and remedying any Misconduct in the workplace. In most cases, you should not find it necessary to alert anyone externally. Sometimes employees will have concerns that relate to the actions of a third party, such as a customer, supplier, or service provider. We strongly encourage you to report such concerns internally before raising them in good faith with any third party. You should utilize one of the channels for reporting set out above for guidance.

## 5. Confidentiality Is Respected

If you report Misconduct in good faith under this Policy, your identity and the information you provide will be shared only on a “need-to-know” basis with those responsible for investigating or resolving the concern.

## 6. No Retaliation

We understand that employees are sometimes worried about possible repercussions associated with reports of Misconduct. Please know that we encourage openness and will support any employee who raises genuine concerns in good faith under this Policy even if they turn out to be mistaken.

We will not tolerate retaliation or detrimental treatment of any kind as a result of any employee who makes a report in good faith or participates in an investigation. Any employee found to have retaliated against another employee will be subject to appropriate discipline, up to and including the possible termination of employment. Retaliation or detrimental treatment includes, among other things, dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern.

## **7. Investigative Process**

Once you have raised a concern, IFCO will evaluate it to determine the appropriate next steps.

In some cases, IFCO may appoint an internal or external investigator or team of investigators, including staff with relevant investigative experience or with special knowledge of the subject matter, to determine objectively what happened and whether such an occurrence violated IFCO Policy.

No one will be judged to have engaged in Misconduct until the investigation, if any, is complete and they have had a chance to respond to the allegations. All investigators will treat witnesses in a professional manner and with dignity and respect. At the conclusion of any investigation, the investigators may make recommendations for change to enable IFCO to minimise the risk of future Misconduct.

IFCO will aim to keep any employee who raises a concern of Misconduct informed of the progress of any investigation and its likely timetable for completion. However, sometimes the need for confidentiality and legal considerations may prevent us from giving the employee specific details of the investigation or any disciplinary action taken as a result.

It is a very serious matter to raise a concern which you know to be false, and if we determine that a false complaint has been made maliciously, in bad faith, or with a view towards personal gain, we may conclude that such actions amount to gross misconduct, warranting discipline up to and including the possible termination of employment.

## **8. Cooperation**

All employees are expected to cooperate in IFCO investigations, providing complete and truthful information. Any employee who fails to cooperate in IFCO investigation or lies to or misleads IFCO will be subject to disciplinary action up to and including termination of employment.

Employees who have been informed or become aware of ongoing investigations for which they have potentially relevant records (e.g., memoranda, electronic mail, instant messages, files, notes, photographs, and recordings, etc.) must retain these records and provide them to IFCO. Any employee who knowingly destroys or alters potentially relevant records or information will be subject to disciplinary action up to and including the possible termination of employment.

## **9. Responsibility for The Success of This Policy**

All employees are responsible for the success of this Policy and should ensure that they use it to disclose any suspected Misconduct. Employees are invited to comment on this Policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the General Counsel.



## **SCHEDULE 3 - Communications Policy -**

### **1. Introduction and Background**

IFCO recognises the importance of effective communication as a key part of building stakeholder value and that, to prosper and achieve growth, it must (among other things) earn the trust of owners, employees, customers, suppliers and communities, by being open in its communications and consistently delivering on its commitments.

### **2. Authorised Spokespersons**

Details of the IFCO employees authorised to make any public statement on behalf of, or attributable to, IFCO or any of its business units are set out below. No other persons are authorised to make any such statement. Public statements include communications via social media or social networking technologies where the subject matter relates to IFCO. These communications include, but are not limited to, peer-to-peer conversations and exchange of content through chat rooms, message boards, blogs, wikis, webcasts, podcasts, corporate and financial matters.

Media and Publications:

- i. On corporate matters, the only persons authorised are IFCO's:
  - Chief Executive Officer; and
  - Chief Financial Officer

In addition to:

- Any external media relations consultant duly appointed and specifically authorised by any of the above persons; and
  - Any other persons authorised by the Chief Executive Officer or Chief Financial Officer.
- ii. The regional Vice Presidents or the Country Managers are authorised to respond to media enquiries concerning local operational matters which do not have any significant implication for IFCO (whether from a business, reputation or any other perspective). No information may be discussed in response to such enquiries which relates to any of the following matters concerning IFCO or any of its Business Units:
    - Financial performance or prospects;
    - Business or financial strategy, including potential acquisitions or divestments;
    - Competitors, including the competitive environment;
    - Corporate actions;
    - Claims, legal actions or liabilities;
    - Accounting or financial reporting matters; or
    - Corporate governance or policy matters.

Any references to, or discussion of, IFCO and any statement which would otherwise breach the above restrictions, must be cleared in advance with IFCO's Chief Executive Officer or Chief Financial Officer. Any publication (including, without limitation, making information accessible via

the Internet) is regarded for the purposes of this Policy as a communication with the media and is subject to the above restrictions on content and advance approval requirements.

- iii. Participation in radio or television interviews that may involve coverage of IFCO corporate matters or any matters which may otherwise have a significant implication for IFCO (whether from a business, financial, market, reputation or any other perspective), including the matters specifically referred to in (ii) above, must be cleared in advance with IFCO's Chief Executive Officer, Chief Financial Officer, VP of Marketing, or other persons duly authorised by the Chief Executive Officer or Chief Financial Officer.

#### **SCHEDULE 4 - Group Guidelines for Serious Incident Reporting -**

Responsibility for managing serious incidents rests with those managers closest to the problem. However, should any occurrence arise that has the potential to result in significant adverse consequences to people, property or the reputation of IFCO as a responsible corporate citizen, this needs to be communicated to senior management in order to mobilize the right resources to deal with the problem.

To this end, a serious incident is one that involves (or even just had the potential to involve) one or more of the following:

- Fatality amongst workforce, contractors or the public;
- Serious environmental damage;
- Significant adverse media / public attention;
- Likely to lead to prosecution (in which case special notification procedures apply) or major litigation;
- Significant operational downtime; or
- Substantial property damage or financial liability (after insurance).

All such incidents should be communicated to the person responsible for the site, who will inform the IFCO CEO, and the following people:

Cornelius Antor  
General Counsel  
Tel: +49 (89) 744 91 471  
email: [Cornelius.Antor@ifco.com](mailto:Cornelius.Antor@ifco.com)

and / or

Daniel Carbone  
Vice President Global Marketing  
Tel: +49 (89) 744 91 323  
email: [daniela.carbone@ifco.com](mailto:daniela.carbone@ifco.com)

The overriding principle, however, is that common sense should apply and so, if in doubt, report it.

## **SCHEDULE 5 - Environmental Policy -**

One of IFCO's Shared Values is that we will always act with integrity and respect for the community and the environment. IFCO is committed to working towards Zero Harm, meaning no injuries and no environmental damage. Our goal is to provide innovative, efficient and sustainable business solutions in support services to our customers. We ask all employees to take a pro-active approach to environmental risk management.

It is a minimum requirement that all IFCO operations comply with all relevant environmental laws and regulations (Environmental Regulations). IFCO employees are expected to familiarise themselves with all Environmental Regulations covering their individual areas of operation. IFCO will also take steps to enable employees to keep abreast of developments in Environmental Regulations and to assess the impact of those developments on operational practices.

In addition, we expect all employees to adopt the following principles:

- Follow IFCO's Zero Harm Charter, commit and contribute towards sound environmental practices in our daily operations;
- Improve the efficiency of our use of raw materials and energy per unit output;
- Minimise the generation of emissions and waste per unit output;
- Dispose of unavoidable waste in a responsible manner;
- Minimise social impacts such as noise and loss of visual amenity;
- Respond to any community environmental concerns with integrity, honesty and respect;
- Seek out suppliers who have a proactive approach to environmental risk management and who manage natural resources responsibly; and
- Ask our contractors to adhere to the same environmental standards that we do.

IFCO sets environmental performance targets and publicly reports against those targets. Each business unit is expected to maintain proper records, monitor progress and provide accurate reports of its achievements against performance targets.

Every business unit must ensure that these principles are adhered to, including in countries that may not yet have enacted laws for the protection of the environment. Managers are required to develop an environmental risk management "site plan" for all sites under their control. These plans should include, where applicable:

- Appropriate containment, storage and disposal of wastes and other potential contaminants;
- Management and monitoring of air emissions, wastewater discharges, and waste stream releases;
- Effectiveness of wash facilities and stormwater containment facilities;
- Containment systems in the event of accidents such as fires, breakdowns and vehicle collisions;
- Noise and dust abatement;
- Compliance with regulatory and licensing requirements; and
- Any other community-sensitive environmental issues.

## **SCHEDULE 6 - Competition Compliance Policy -**

### **1. Introduction**

IFCO's policy is to comply with all relevant competition laws everywhere it operates. You should ensure that:

1. Appropriate training programs for employees are developed, in conjunction with local legal experts, covering relevant areas of compliance in the particular locations of your business.
2. Programs are developed for refresher training of existing employees and for the induction of new recruits, so that employees think about competition issues relevant to their particular area of operation. Keep records of those who attend these sessions.
3. Compliance manuals are prepared with local legal experts and provided to employees who are in positions where they may be capable of breaching the competition laws. Competition laws can be relevant to sales representatives as well as managers, and in regional locations as well as cities. Keep records of those who have received the manuals.

### **2. Items to Be Covered in The Education and Training Programs.**

This list is not exhaustive. Tailor the training program to your particular business requirements and local circumstances.

1. Talking with competitors is always dangerous. Do not do so unless you are comfortable with the possibility that you may, at a later date, have to provide a full account of the conversation to the local competition authority.
2. Where you have to deal with a competitor, for example, as a supplier or a customer or on a matter relating to industry standards, be wary. Do not let the conversation slide across the boundary into competitive issues. Keep a record of what was discussed. Seek advice first.
3. Any dealings with your competitors, which improve your bottom line or help to justify your investment, are probably illegal. Take advice first.
4. Any acquisition that is justified because it gives you a "dominant market position" has problems. Any document containing this kind of language will be of great interest to your local competition authority and could get you into trouble. Seek advice first.
5. Imposing competitive restraints on customers, distributors or vendors can get you into trouble. When in doubt, seek advice.
6. "Purpose" and "likely effects" can get you into as much trouble in some jurisdictions as actual outcomes. Think about where your motives and actions are likely to take you. If your "purpose" is anti-competitive (including attempting to price so aggressively that it drives a competitor out of the market) it can be illegal even if it is ineffective. Seek advice before talking or acting.
7. Prepare your employees for dealing with a "dawn raid" by your local competition authority. Have a list of contacts ready, including your local competition legal advisers.
8. Keep employees informed about penalties for both themselves and IFCO if they engage in anti-competitive conduct. In some jurisdictions employees, as well as IFCO, can be personally liable for pecuniary or criminal penalties.

For assistance in this area please contact:

Cornelius Antor  
General Counsel  
Tel: +49 (89) 744 91 471  
email: [Cornelius.Antor@ifco.com](mailto:Cornelius.Antor@ifco.com)

## **SCHEDULE 7 - Health and Safety Policy -**

It is IFCO policy to provide and maintain a healthy and safe working environment and to prevent injury, illness or impairment to the health of employees, contractors, customers or the public. We rate safety a priority over all other aspects of our business activities.

IFCO is committed to achieving Zero Harm, meaning no injuries, no environmental damage and no detrimental impact on human rights. The Zero Harm Charter which sets out the vision, values, and behaviours and commitment required to work safely and ensure environmental compliance, is provided to all employees and is available on the IFCO website.

We are also committed to ensuring that IFCO employees are appropriately equipped with the tools, techniques and equipment that they need to carry out their duties adequately and effectively, and to fully meet their responsibilities for health and safety.

The success of our health and safety policy depends on the personal commitment of all our employees. We expect you, while at work, to take reasonable care of your own health and safety, as well as that of your colleagues. It is your personal responsibility to follow safe work practices, observe company safety rules and report workplace hazards, incidents and near-misses to your supervisor. Everyone is expected to use his or her skills and knowledge to improve safety.

We further expect you to ensure that, while working, you remain in a condition fit to work and do not endanger yourself or others through inappropriate use of drugs or alcohol.

It is the responsibility of each business unit to ensure that this Policy is implemented. We expect all managers and supervisors to provide:

- A safe place of work;
- Tools, equipment and vehicles that have been selected, tested and maintained for safety;
- Systems that ensure tools, equipment and vehicles are safely used and that materials are safely handled, used and stored;
- Training which enables employees to understand their personal responsibilities in health and safety and the hazards inherent in their work;
- Training which enables employees to understand, operate, use and maintain their tools, equipment and vehicles, as well as the safety equipment and safe systems of work;
- Appropriate supervision of work activities;
- Systems to monitor health and safety performance;
- Recognition of good safety performance and behaviour to create interest and enthusiasm in efforts to promote safety;
- Communication and consultation with employees on health and safety issues to increase safety awareness and understanding;
- Adequate facilities for the welfare of employees at work;
- Appropriate first-aid training and equipment; and
- Effective and appropriate emergency procedures.

We not only expect all managers and supervisors to ensure that we are in compliance with all applicable health and safety laws and regulations, we require everyone to apply the best operating safety practices in his or her industry.

Every accident is preventable:

- Assess every situation that presents a possibility of an accident and take all reasonably practicable precautionary measures against such an occurrence;
- Conduct regular evaluations of the health and safety risks associated with our materials, products, procedures, tools, equipment, vehicles and places of work. In particular, where work is being carried out in a public place, ensure that such work is undertaken, as far as is reasonably practicable, without risk to members of the public;
- Integrate health and safety considerations into all business planning. In particular, ensure that health and safety is considered as part of the design and operation of new materials, products, procedures, tools, equipment, vehicles and places of work;
- Provide such information, instruction, training and supervision as may be necessary to reasonably ensure the health and safety of our employees, contractors and customers;
- Ensure that the process of selecting and rewarding employees, contractors and suppliers includes the recognition and support of good safety performance; and
- Conduct regular audits to evaluate compliance with applicable laws and regulations, effectiveness of health and safety management systems and implementation of this Policy.



## **SCHEDULE 8 - Diversity Policy -**

### **1. Definition and Benefits of Diversity**

Diversity means inclusion and recognising all those differences in background, upbringing, culture and experience that make each of us unique and distinctive.

IFCO is committed to selecting, recruiting, developing and supporting people solely on the basis of their professional capability and qualifications, irrespective of gender, ethnicity, nationality, class, colour, age, sexual identity, disability, religion, marital status or political opinion.

We believe that a diverse workforce provides the best source of talent, creativity and experience. People with different backgrounds and life experiences can identify opportunities and address problems from different perspectives.

By encouraging diversity, we enhance our potential to generate new ideas and so improve our ability to adapt to change.

This means we are better able to understand the differing needs of our customers globally and by delivering outstanding service to them, provide superior returns to our shareholders.

A diverse workplace is more interesting and attractive to existing and potential employees, improving employee motivation and retention.

### **2. Diversity at IFCO**

In every country and culture, IFCO aims to be an employer of choice that attracts the best employee talent available. We select, retain and develop the best people for the job on the basis of merit and job-related competencies, without discrimination.

Please contact your Human Resources representative with any queries about this Policy.

## **SCHEDULE 9 - Social Media Policy -**

### **1. Introduction**

Today, every company is on Social Media and so is IFCO, be it through its employees on business networks or mentioned by third parties, i.e. at glassdoor where candidates, employees or former employees share their opinions on various employers. IFCO is engaging on Social Media to further build its brand and reputation, to attract potential new hires, to support the growth of the business, to share Corporate news and to present its products, services and expertise to its target groups. Social Media enable a shift from one-way communication to an interactive, dialogue-oriented approach. It is therefore essential to understand the opportunities as well as challenges and the processes in place.

The Social Media Policy explains the goals and strategy of IFCO's presence in social media channels, shows different social media platforms and gives guidance for employees on how to communicate on social media, being part of IFCO. It aims to ensure appropriate communication via all channels in line with IFCO's overall communication strategy and guidelines. The Social Media Policy applies to all employees (and employees of contractors when acting on behalf of the IFCO) in all locations and regions.

### **2. What Is Social Media?**

Social Media describes the online tools that people use to share content, profiles, opinions, insights, experiences, perspectives and media itself. It facilitates conversations and interaction online between groups of people. The tools include for example blogs, message boards, podcasts, micro blogs, life-streams, bookmarks, networks, communities, wikis and Vlog.

This policy is applicable to any social media platform you are using independently from the one directly used by IFCO.

### **3. Goals, Strategy & Channels**

The main reasons for IFCO as a company to engage in social media communication are to further build its brand and reputation, to attract potential new hires, to support the growth of the business, to share Corporate news and to present its products, services and expertise to its target groups. All communication on IFCO's social media channels is fully aligned with and based on the overall Marketing & Communications Strategy and Corporate Identity and may vary overtime. IFCO is currently active on the following social media platforms:

- **Business Networks:** LinkedIn (IFCO Profile, News Sharing, Hiring Efforts)
- **Microblogs:** Twitter
- **Photo & Video sharing:** YouTube
- **Social Networks:** Google+, Facebook

#### 4. How to Act

The internet never forgets and what is posted will be around for a long time and – when shared by others – hard to delete for good.

**All employees are personally responsible** for the content they publish on social media. If an employee identifies himself as an IFCO employee, he/she must ensure that his/her profile and related content is consistent with this policy and must consider that he/she is seen as an ambassador for IFCO, even when the content published is personal / via a privately held account. It is difficult to keep distinct lines between one's personal and professional life in the social media environment. Even when talking as an individual, people may perceive this as a statement or comment on behalf of IFCO. It is therefore important to make clear that the content is a personal one and not an IFCO position.

Only authorized **spokespeople** are speaking on behalf of IFCO and the responsibility for all social media communication on behalf of IFCO is with the Global Marketing Department.

Employees, who are not designated spokespeople are not allowed to speak on behalf of IFCO without approval. In case of doubt or any questions, please contact the Global Marketing Department. However, we encourage all employees to become brand ambassadors and share or like the news published on IFCO's social media platforms.

It is important to be aware of laws to follow when interacting online, such as privacy protection and trademark rights among others. When sharing content from others, copyright and trademark rights apply just as in the real world. Same applies to confidentiality agreements and much more. In case of doubt or questions, contact the Compliance Department and/or the Communications Team.

#### 5. Guiding Principles

When you participate in social media, regardless if it is for IFCO as a spokesperson or as an employee, you should follow these basic guiding principles. Brands are about identity and reputation and they are best represented by the people working for the company. What you publish may reflect on IFCO even if you are not a spokesperson.

##### 5.1. Be a Brand Ambassador

###### DO

- ✓ Ensure your communications are of good taste.
- ✓ Be sensitive about linking to content (Redirecting to another site may imply an endorsement of its content).
- ✓ Be respectful.
- ✓ Be careful when sharing information about yourself or others.
- ✓ Consider that people may perceive your comments as content on behalf of IFCO

**DON'T**

- × Insult others.
- × Comment on our competitors.
- × Post or discuss any IFCO internal information.
- × Discuss IFCO strategy or individual roles and positions.
- × Comment on political events, regardless if in your region, international or global.
- × Overreact.

**(a) Consider Your Audience**

When you are active in social media, remember that your readers could include IFCO stakeholders (e.g. investors, customers, partners, current/past/future team members). Please consider these stakeholders before publishing content.

Note that your readers are not only the once connected to you via the social media platform you are using, but the potential network you can reach.

**(b) Protect Confidential Information, Copyright and Relationship**

Know and follow other IFCO policies. Online postings and conversations are not private. Realize that what you post will be around for long time and could be shared by others.

- Avoid identifying and to discuss others unless you have their permission
- Always obtain permission before posting pictures and quotes of others, or any copyrighted information
- Respect copyright and financial disclosure law
- Never discuss proprietary IFCO information, including sales data and plans, company finances, strategy, product launch information or anything considered Confidential, business sensitive of not yet public.

**(c) Add Value and Verify Information**

If you use social media for work or anytime you act as brand ambassador, please keep in mind that our activities should promote the company and add value. Feel free to like and share to promote IFCO and its offer further.

If you are in a discussion that related to IFCO or its products and services, do not make unproven and unverified claims. If you need to respond or make a comment on something specific, verify details through company-published information (such as the IFCO website). Also, because situations change, makes sure references or source of information are up-to-date.

If you publish content relevant for IFCO in your personal capacity, you must make this clear to your readers. Consider using a disclaimer such as: "The positions expressed are my own and to not necessarily represent the position, strategies or opinion of IFCO".

(d) **Keep Cool and Don't Pick Up Fights**

One of the aims of social media is to create dialogue, and people will not always agree. When confronted with a difference of opinion and misrepresentation, stay cool. Express your points in a clear logical way. Do not pick fights, and correct mistakes when needed. Sometimes, it is best to ignore a comment and not give it credibility by acknowledging it with a response.

**5.2. Contact Us**

In case of questions or if you need more information on the Social Media Communication Strategy, please contact the IFCO Marketing Team at [marketing@ifco.com](mailto:marketing@ifco.com).

## **SCHEDULE 10 - Group Guidelines for Document Management -**

### **1. Introduction**

Review the need, within your operations, to develop document management policies covering the retention or destruction of documents (including computer records and e-mail). Such policies should be compatible with the legal requirements relating to the business.

Where policies are implemented it is recommended that:

- (a) They are in writing and distributed to all managers and other relevant employees (who should also receive periodic reminders about their requirements);
- (b) They specify that “document” covers all data held on electronic media as well as in hard copy and includes previous drafts of documents, e-mail messages, hand-written notes and annotations;
- (c) Guidelines covering which documents should be retained and which documents discarded are clear and include:
  - A list of the documents which must be retained by law (eg, documents of incorporation, corporate registers, statutory returns and tax invoices) and any prescribed retention period; and
  - A description of those documents which a company should keep to show that it is entitled to conduct its business and has title to its material assets (eg, shares, land, vehicles, intellectual property, etc).
- (d) In relation to documents (or categories of documents) which may be discarded, the policies state the period of time for which they should be retained before being discarded;
- (e) They include treatment of electronic copies of messages and documents. If paper documents are to be disposed of, then copies on disk or back-up tapes should also be discarded. The routine clearing of electronic documents such as e-mail, computer files and tape recordings should be encouraged as part of the policy. Where it is necessary, however, to keep paper records to comply with disclosure obligations in relation to litigation or enquiries of regulatory bodies, then computerised versions should also be retained;
- (f) Be careful when writing e-mails and notes on documents because they can easily create a wrong impression;
- (g) The policies encourage recipients of duplicated documents to destroy them as soon as the purpose for which they were distributed is accomplished, on the basis that the author of the document would keep the original until that too may be discarded;
- (h) Methods of destruction (eg, shredding or secure incineration of confidential documents) are specified where appropriate; and
- (i) Compliance with the policy is monitored by key individuals within the business. At least one of these individuals should be fully conversant with the use of computerised records by the business.

## **2. Requirement in the Event of Legal Proceedings or Regulatory Investigations**

When legal proceedings are brought by or against a Group company or it is to be investigated by a regulatory authority, all relevant managers should be informed immediately that, pending further notice, documents (including those on electronic media) relevant to matters in dispute or under investigation are to be preserved.

For assistance in this area please contact:

Cornelius Antor  
General Counsel  
Tel: +49 (89) 744 91 471  
email: [Cornelius.Antor@ifco.com](mailto:Cornelius.Antor@ifco.com)

## **SCHEDULE 11 - Supplier Policy -**

IFCO is committed to being a responsible and valuable partner in the supply chain, continuing to build a sustainable business that serves its customers, employees and shareholders and the communities in which they live.

A strong and dynamic supplier base is essential to IFCO's long-term success. IFCO relies on the expertise and skill of suppliers to meet customers' changing needs.

IFCO is committed to working with its suppliers to develop more efficient, safer and sustainable supply chains by abiding by the principles and values outlined in its Code of Conduct and Zero Harm Charter which are implemented through local business policies, namely:

- All business should be conducted in accordance with the laws and regulations of the countries in which the business is located;
- We expect our suppliers to compete fairly in the markets in which they operate;
- Corrupt practices are unacceptable. No bribes or similar payments will be made to, or accepted from, any party. No gifts above a nominal value will be accepted;
- Our suppliers acknowledge that IFCO's equipment (RPCs and pallets) is owned by IFCO at all times. Unless specifically agreed in writing, we do not sell our equipment and we have the right to recover our equipment;
- The words and actions of our suppliers should show respect for the diverse range of people and cultures with whom we work and for their human rights;
- We expect our suppliers to create and maintain a culture of diversity and inclusion;
- We expect our suppliers to abide by the same minimum working age requirements outlined in the human rights statement in the Code of Conduct;
- As we must work safely and apply industry best practice to health, safety and wellbeing, so too should our suppliers;
- We expect our suppliers to follow the principles outlined in our Zero Harm commitment;
- It is a minimum requirement that all supplier operations comply with all relevant environmental laws and regulations;
- Our suppliers should seek to minimise their environmental footprint, in turn helping IFCO to minimise its customers' negative effects on the environment;
- We expect our suppliers to have a proactive approach to environmental risk management and manage natural resources responsibly; and
- We require major suppliers in sectors with a high environmental impact to provide evidence of their systems for ensuring good environmental performance.

IFCO will:

- Be fair and honest in all dealings with suppliers and subcontractors and make payments in accordance with agreed terms;
- Use transparent and appropriate processes to procure goods and services;
- Provide an environment that enables and encourages the sharing of information and ideas between IFCO and its suppliers;
- Develop and publicly report key metrics that communicate:



- (a) Our conduct and dealings as a procurer of goods and services; and
- (b) The environmental and social performance of our suppliers.

- Give preference to suppliers that can demonstrate their commitment to sustainability performance; and
- Develop and use appropriate measures to assess the performance of strategic suppliers and those that are engaged in areas or activities that are considered by IFCO as of higher risk. IFCO expects its suppliers to be transparent in regularly assessing their performance.

Suppliers and employees should report any queries or concerns. If in doubt, seek advice from your manager or the General Counsel.

## **SCHEDULE 12 - Anti-bribery and Corruption Policy -**

### **1. This Policy**

This Policy:

- (a) Sets out our responsibilities, and the responsibilities of those working for us, in relation to bribery and corruption.
- (b) Provides information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.
- (c) In this Policy the terms "we", "our", "us" and "IFCO" refer to IFCO Systems and its group companies ("**IFCO**").

You must ensure that you read, understand and comply with this Policy

### **2. Who Is Covered by The Policy?**

This Policy applies to all individuals working for or on our behalf at all levels, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, casual workers and agency staff, third party service providers, agents, sponsors, or any other person associated with us, wherever located (collectively referred to as "Workers" in this Policy).

### **3. Our Policy**

We conduct our business in an honest and ethical manner. Corrupt practices are unacceptable, and we take a zero-tolerance approach to bribery and corruption. We are committed to acting professionally, fairly and with integrity and respect in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery. We will comply with the legal and regulatory framework in each country in which we operate.

We also expect those that we do business with to take a similar zero tolerance approach to bribery and corruption. Before entering into an agreement with any third party who will act on behalf of IFCO, IFCO will perform proper and appropriate due diligence and obtain from the third-party certain assurances of compliance.

### **4. What Is Bribery and Corruption?**

Corruption is the abuse of public or private office for personal gain.

A bribe is an inducement or reward offered, promised or provided to a government official or a participant in a private commercial transaction in order to gain any commercial, contractual, regulatory or personal advantage by improper performance of a relevant function or activity. Whilst bribery of government officials or private individuals is equally prohibited under this Policy, particular care needs to be taken

when dealing with the former as anti-corruption laws are generally more onerous, with specific penalties applying, when government officials are involved. As a consequence, some parts of this Policy are stricter when relating to governments.

Examples of bribery include the following:

- **Offering a Bribe.**

You offer a potential client tickets to a major event on the condition that they agree to do business with us, favour us over a competitor or reduce their price. This would be an offence as you are making the offer to gain a commercial and contractual advantage. IFCO may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client to accept your offer.

- **Receiving a Bribe.**

A supplier gives your nephew a job, but makes it clear that in return they expect you to use your influence in our organisation to ensure we continue to do business with them. It is an offence for a supplier to make such an offer. It would be an offence for you to agree to this as you would be doing so to gain a personal advantage.

- **Bribing a Foreign Official.**

You arrange for the business to make a payment to a foreign official to speed up an administrative process (for example, issuing a licence or planning consent, or clearing customs).

The offence of bribing a foreign public official is committed as soon as the offer is made. This is because it is made to gain a business advantage for IFCO. IFCO may also be found to have committed an offence.

Bribing a government official in one country can result not only in a breach of local law but the laws of other countries as well. For example, bribing a foreign official could result in breaches of one or more of USA, UK, European Union or Australian laws. The penalties for breaching these laws can range from substantial fines or imprisonment as well as adversely impacting not only IFCO reputation but that of all Workers.

In addition to direct payments of money or excessive gifts, other examples of bribery could include the following made at the direction, or for the benefit, of a government official or a commercial business partner:

- (a) Excessive travel, meals, entertainment or other hospitality;
- (b) Contributions to any political party, campaign or campaign official; or
- (c) Charitable contributions or sponsorships.

## 5. Avoid Conflicts of Interest

Workers may place themselves in a position where they could breach anti-bribery or corruption laws if they have a conflict of interest, particularly in relation to contracts. These conflicts arise where a personal interest of a Worker may conflict with the interests of IFCO. Examples of areas where a conflict might arise include a personal interest in a contract, whether direct (for example where the Worker is a counterparty to a contract) or indirect (for example where the Worker has an interest in the counterparty to the contract by way of share ownership or a close relative of the Worker is, or has an interest in, the counterparty), employment outside of IFCO, the use of information confidential to IFCO in a personal transaction or seeking or accepting gifts or entertainment beyond the guidelines set out in this Policy.

As a result, Workers must not engage in activities that involve, or could appear to involve, a conflict of interest. If you are not sure whether or not a particular situation may give rise to a conflict of interest, contact the General Counsel.

## 6. Permissible Payments

Only in very limited circumstances, and only when permitted by applicable law, may an item of value be given to government officials. **This may only be done if you have prior written approval from the General Counsel.** Those items which may be given include non-lavish, reasonable entertainment, meals, gifts of a nominal value and other business courtesies if it has been determined that such a gift would not violate any applicable law. Such entertainment, meals, gifts of a nominal value and other courtesies may not be made to government officials, however, unless the General Counsel has given prior written approval.

## 7. Facilitation Payments.

Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official, such as obtaining a permit to do business in a foreign country, obtaining police protection, or processing a visa, customs invoice, or other government paper. They may be common in some jurisdictions in which we operate. Kickbacks are typically payments made in return for a business favour or advantage and are strictly prohibited. All Workers must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us. We will not make or accept kickbacks of any kind, and, we do not make facilitation payments.

Some countries allow small facilitation payments to be made to government officials under very limited circumstances. Nevertheless, IFCO does not permit such payments to be made without the prior written approval from the General Counsel Bribery. Because the line between impermissible bribes and permissible facilitation payments is often difficult to determine, facilitation payments should only be made if all of the following requirements are met and with the prior written approval from the General Counsel:

- (a) The payment is necessary to secure or expedite a routine government action that is non-discretionary in nature;

- (b) The payment is necessary to prevent damage to an important commercial interest of IFCO with no reasonable alternative;
- (c) The payment is small in amount;
- (d) The payment is customary;
- (e) The payment is legal under local and all applicable law;
- (f) The payment is to a low-level government employee who performs administrative acts not requiring the exercise of discretion;
- (g) The payment is not being made with an expectation that it will result in business being given to IFCO; and
- (h) The payment will be accurately recorded in the IFCO books and records as "Legal Facilitating Payment."

If you have any suspicions, concerns or queries you should raise these with the General Counsel.

In exceptional circumstances, Workers may find themselves in emergency situations where their personal security or safety may be threatened, and they are unable to move to a safer environment due to unreasonable or unlawful obstacles put in place by government officials. If this occurs, it is sometimes the case that the obstacle can be removed, and the threat alleviated, by a payment to a government official. Payments can be made in these circumstances. If Workers make such a payment, they should notify their manager once they are in a safe location and keep a record of the details which caused the payment to be made.

## 8. Gifts and Hospitality

- (a) This Policy does not prohibit normal, reasonable and appropriate hospitality (given and received) to or from third parties if its purpose is to improve our company image, present our products and services, or establish or maintain business relations.
- (b) Our Workers are only permitted to give or receive gifts or hospitality that are reasonable, proportionate, justifiable and in accordance with this Policy and any applicable gifts and/or hospitality policies.
- (c) It is prohibited to give a gift or hospitality with the expectation that a business advantage will be received or to reward a business advantage given. Our Workers cannot solicit gifts. Gifts may only be accepted if they are given on an infrequent basis, for the sole purpose of cultivating or enhancing a business relationship.
- (d) Hospitality or gifts must not, however, be given to or accepted from customers or suppliers, regardless of their value, in the period leading up to and during a tender process or contract negotiations in which that customer or supplier is participating. If Workers are not sure whether they are in a period leading up to a tender, contact the General Counsel.
- (e) Workers may not accept or provide any hospitality or gift to or on behalf of a government official without prior approval from the General Counsel. The following are considered "government officials":
  - Officers, employees or representatives of any government, department, agency, bureau, authority, instrumentality, or public international organisation;
  - Persons acting on the government's behalf;
  - Employees of entities that are owned or controlled by a government; and

- Candidates for political office.
- (f) Workers may not accept or provide gifts in relation to any non-governmental third party with a value in excess of €75, or equivalent local currency, without the approval of their line manager and must ensure that it is solely for the purpose of cultivating or enhancing a business relationship. Gifts with a value in excess of €250, or equivalent local currency, will, in addition, require the approval of the General Counsel.
- (g) Our Workers and other persons working on our behalf are required to record any gift or hospitality given or received (including, where relevant, related expenditure) promptly and accurately. Such records are subject to managerial review.

## 9. Donations

We do not make contributions to political parties, organisations or individuals engaged in politics.

## 10. Your Responsibilities

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All Workers are required to avoid any activity that might lead to a breach of this Policy.

You must notify your line manager or the General Counsel as soon as possible if you believe or suspect that a breach of or conflict with this Policy has occurred or may occur in the future.

Any employee who breaches this Policy will face disciplinary action, which could result in dismissal for Misconduct.

## 11. Record Keeping

We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

You must keep a written record of all hospitality or gifts accepted or offered, both given to and received by you.

You must ensure all expense claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our applicable expenses policy, and specifically record the reason for the expenditure.

All accounts, invoices, and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, must be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments, and personal funds must not be used to accomplish what is otherwise prohibited by this Policy.

## **12. How to Raise A Concern**

You are encouraged to raise concerns about any issue or suspicion of malpractice or violations of this Policy at the earliest possible stage.

If you are unsure whether an act constitutes bribery or corruption, or if you have any other queries, these should be raised with your line manager and/or the General Counsel. Alternatively, if you are uncomfortable speaking with them, or concerned after doing so, you should (anonymously if you prefer) use our Integrity Line.

## **13. What to Do If You Are Victim of Bribery or Corruption**

It is important that you tell your line manager and/or the General Counsel as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

## **14. Protection**

Workers who refuse to accept or offer a bribe, or those who raise concerns or report another's Misconduct, are sometimes worried about possible repercussions. As set out in the IFCO Integrity Line Policy, we encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.

We will not tolerate retaliation or detrimental treatment of any kind as a result of any Worker refusing to take part in bribery or corruption, or because he or she reports in good faith his or her suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future. Any Worker found to have retaliated against another Worker for refusing to take part in bribery or corruption or for reporting in good faith his or her suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future will be subject to appropriate discipline, up to and including termination of employment. Retaliation or detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should either inform the General Counsel or use our Integrity Line.

## **15. Communication**

Our zero-tolerance approach to bribery and corruption will be communicated to suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.

## **16. Monitoring and Review**

We will monitor the effectiveness and review the implementation of this Policy, regularly considering its suitability, adequacy and effectiveness. Improvements identified will be made as soon as possible.



All Workers are responsible for the success of this Policy and should ensure they use it to disclose any suspected danger or Misconduct.

Workers are invited to comment on this Policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the General Counsel.



## **SCHEDULE 13 - Human Rights Policy -**

### **1. Scope**

This Human Rights Policy applies to all directors, officers and employees of IFCO and each of its Group Companies. All are expected to comply with this Policy and conduct their activities on behalf of IFCO accordingly. IFCO and its Group Companies also are committed to working with joint venturers, suppliers and other third parties who uphold the principles in this Policy or who adopt similar policies within their businesses. To this end, suppliers and other third parties are asked to acknowledge IFCO' Supplier Policy, which is aligned with the expectations and commitments of this Human Rights Policy.

### **2. Policy**

As set out in IFCO's Code of Conduct, respect for human rights is fundamental to IFCO and its Group Companies and to the communities in which we operate. In IFCO and across our Group, we are committed to ensuring that people are treated fairly with dignity and respect and to engaging with our local community stakeholders, including those from indigenous or other at risk populations, to ensure that we are listening to, learning from, and taking into account their views and respecting their respective cultures, heritages, and traditional rights as we conduct our business.

IFCO's Human Rights Policy is guided by the Code of Conduct, which, in turn, is guided by international human rights principles encompassed in the Universal Declaration of Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, and the United Nations Guiding Principles on Business and Human Rights. As a demonstration of our commitment to these principles, IFCO is a signatory to the United National Global Compact ("UNGC") and continues to support the UNGC's Ten Principles in the areas of human rights, labor, environment, and anti-corruption.

### **3. Valuing Diversity**

IFCO values the diversity of the people with whom we work and the contributions they make. We have a long-standing commitment to equal opportunity and have no tolerance for discrimination or harassment of any kind. We are dedicated to maintaining workplaces that are free from discrimination or harassment on the basis of race, sex, colour, nationality or national origin, class, religion, age, disability, marital status, sexual orientation or gender identification, political opinion, or any other status protected by applicable law.

In every country and culture, IFCO aims to be an employer of choice. We recruit, hire, place, train, compensate, and advance the best people for the job on the basis of merit and job-related competencies, without discrimination.

Regardless of personal characteristics or status, IFCO does not tolerate disrespectful or inappropriate behaviour, unfair treatment or retaliation of any kind in the workplace and in any work-related circumstance outside the workplace. IFCO' commitment to these values is set out in its Diversity Policy.

#### **4. Forced Labour and Human Trafficking**

As set out in the Code of Conduct, IFCO prohibits—in its own operations and those of its suppliers—the use of all forms of forced labour, including prison labour, indentured labour, bonded labour, military labour, slave labour, and any form of human trafficking.

IFCO recognizes that one of the most vulnerable groups can be migrant workers who have travelled within country or from overseas to obtain employment. To offer the greatest protection to this class of workers, IFCO ensures that:

- (a) Migrant workers have exactly the same entitlements as local employees;
- (b) Any commissions and other fees associated with employment of migrant workers must be covered by the company, not the migrant workers; and
- (c) Migrant workers are not required to turnover their identification documents, except as is briefly necessary to verify identity and employment eligibility.

#### **5. Child Labour**

IFCO will not tolerate child labour in its own operations and those of its suppliers.

We believe that all labour is harmful, exploitative or destructive if it begins at too early an age. As a result, we do not employ children—and we do not do business with suppliers or other third parties who employ children—under the age of 15, under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is higher. In addition, we will not employ any person under the age of 18 years if they may be engaged in work which could be categorized as hazardous and we will not tolerate suppliers or third parties who do so.

#### **6. Indigenous Peoples**

We respect the rights of indigenous peoples where they are affected by our business.

#### **7. Work Hours, Wages, and Benefits**

IFCO recognizes that wages are essential to achieving an adequate standard of living. We operate in full compliance with all applicable wage, work hours, overtime and benefits laws.

Additionally, IFCO will only do business with suppliers and other third parties who comply with applicable wage, work hours, overtime and benefits laws.

## **8. Safe and Healthy Workplace**

IFCO strives to provide a safe and healthy workplace for all its employees and complies with applicable safety and health laws, regulations and internal requirements. For more information on this topic, please consult IFCO's Zero Harm Charter and the Health and Safety Policy set out in the Code of Conduct, as well as local business health and safety policies.

Further, IFCO is committed to maintaining a workplace that is free from violence, intimidation and other unsafe or disruptive conditions due to internal or external threats. Security safeguards for employees are provided as needed and will be maintained with respect for employee privacy and dignity.

## **9. Reporting Concerns of Misconduct Under IFCO's Integrity Line Policy**

IFCO creates workplaces in which open and honest communications among all employees are valued and respected. If you have any questions about this Human Rights Policy, or if you would like to report a potential violation of it, please speak to your manager, your local Human Resources Representative, or the General Counsel. Where permitted by local law, you also may report suspected violations of this Policy through our Integrity Line.

Consistent with our Integrity Line Policy, no reprisal or retribution will be taken against any employee for raising concerns under this Human Rights Policy. IFCO is committed to investigating, addressing, and responding to the concerns of employees and to taking appropriate corrective action in response to any violation.

## **SCHEDULE 14 - Tax Policy -**

### **1. Introduction**

IFCO is committed to complying with tax laws and to having open and constructive relationships with tax authorities. Taxation laws are inherently complex, and IFCO seeks to comply with the laws by paying the right amount of tax in the correct jurisdiction, disclosing relevant information, and claiming reliefs or incentives where they are available. We support greater transparency of companies' tax payments and processes, in order to build public trust.

We pay corporate income taxes, customs duties, employment and other taxes. In addition, we collect and pay employee taxes as well as indirect taxes such as sales tax and VAT. The taxes we pay and collect form a significant part of the economic contribution to the countries in which we operate.

### **2. Principles**

Our commitment is underpinned by the following principles:

- **Tax Strategy and Planning**

IFCO Code of Conduct states that all business should be conducted in accordance with the laws and regulations in the countries in which the business is located. Our tax strategy and planning support our business strategy and reflect commercial and economic activity. Relevant IFCO Group stakeholders are involved, according to an approval process having regard to the level of risk and materiality of the consequences involved, to ensure transactions are acceptable, including IFCO Board, CEO, CFO, and commercial, legal, treasury and accounting functions.

We adhere to relevant tax law and we seek to minimize the risk of uncertainty or disputes. For material transactions we seek certainty, for example by way of advance pricing agreements from tax authorities, and external opinions, which support our position. We also seek certainty through external advice or agreement with tax authorities where the law is uncertain or complex.

We conduct transactions between group companies on an arm's-length basis and in accordance with current OECD principles.

- **Approach Towards Tax Authorities**

We seek to build and sustain relationships with governments and fiscal authorities that are constructive and based on trust and mutual respect. IFCO complies with the tax laws in each country, but should any inaccuracies arise, these will be voluntarily disclosed to taxation authorities.

We work collaboratively wherever possible with fiscal authorities to resolve disputes and to achieve early agreement and certainty.

If material disputes arise and we cannot obtain agreement with tax authorities, and believe the company's position is correct, we are prepared to litigate the matter.

For assistance in this area please contact:

Kapka Hruby  
Director Global Tax  
Tel: +49 (89) 744 91 476  
email: [Kapka.Hruby@ifco.com](mailto:Kapka.Hruby@ifco.com)

## **SCHEDULE 15 - Anti-Money Laundering Policy -**

### **1. Introduction**

IFCO is committed to complying with Anti-Money Laundering (AML) laws and regulations. We apply measures to prevent money laundering and illegal financing. We also conduct reasonable diligence when we engage in commercial and bank transactions to target criminal activities and illegal funds.

### **2. What Is Money Laundering?**

Money laundering is a term used to describe the process of making money that is obtained through illegal means and make money look as if it comes from a legal source.

It is usually associated with the types of organized crime, such as trafficking of drugs, weapons and human beings. Money can be laundered, but also other property.

### **3. Who Is Subject to This Policy?**

IFCO makes efforts to combat money laundering. This policy applies to all IFCO's employees, and other parties who act for or on behalf of IFCO.

Any employee and other parties who act for or on behalf of IFCO shall not receive, transfer, use, or hide funds or any other property obtained illegally. If you know or suspect that a business transaction originates from any illegal activity, you must notify it to the corresponding authority.

Any employee who violates this Policy may be subject to appropriate disciplinary sanctions, independently from other penalties resulting from their behaviour.

### **4. Due Diligence**

We encourage our employees and all parties acting for and on behalf IFCO to adopt due diligence procedures when they engage in business operations. Make sure, for example, that you identify the customer by official documents and other relevant information.

If you need further assistance, please contact:

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General Counsel  
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