

manroland | **GOSS**

# **CODE OF CONDUCT**

manroland Goss Group



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**CODE of CONDUCT**  
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## **1 Fundamental Requirements of Conduct**

The fundamental requirements of conduct serve as the framework of the Code of Conduct of the manroland Goss Group<sup>1</sup>. Anyone failing to comply with the Code of Conduct is liable to put himself, his<sup>2</sup> colleagues and the company at risk of claims under civil law and criminal prosecution. The management of the manroland Goss Group, therefore expects, from every employee a high standard of integrity and responsibility.

### **1.1 Lawful and Ethically Proper Conduct**

Compliance with the law is the most important principle to be observed by anyone working for a company of the manroland Goss Group as employee or as a Third Party. In the case of cross-border activities, this includes the laws of the country in which the relevant company is seated and the laws of the countries affected by such activities. "Laws" includes all provisions of law that may be applicable to the activities in question.

Violations of the law are to be strictly avoided. In the case of discovery of violations, every employee – regardless of his position in the company – has to be prepared that there will be a thorough investigation and, because of the breach of obligations under employment law, appropriate consequences including the termination of the employment relationship.

### **1.2 Responsibility for the Reputation of the manroland Goss Group**

The reputation of the manroland Goss Group and the way we are perceived by the public and by customers are determined by the conduct of every single one of us. Every employee has to be aware of this responsibility at any time.

### **1.3 Mutual Respect, Honesty and Integrity**

The manroland Goss Group and its employees respect the personal dignity, the personal rights and the individuality of each individual person, both within and outside of the company. The manroland Goss Group and its employees reject any form of discrimination, personal (including sexual) harassment or insult.

### **1.4 Leadership, Responsibility and Supervision – Special Responsibilities of Executives**

Every executive is responsible for the employees entrusted to him. Executives are role models. Appreciation by the employees has to be gained by means of proper personal conduct, by achievements, integrity, and social competence. An executive sets clear objectives. He promotes the development of the employees and is accessible where their problems and worries are concerned.

Violations of the law are not to be tolerated. The potential consequences under employment law have to be explained to the employees. In the interest of the manroland Goss Group, violations of the law or of the Code of Conduct are to be investigated rigorously. Any notifications concerning such violations are to be followed up with due care.

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1 The term "manroland Goss Group" shall also include, in addition to manroland Goss web systems GmbH, all other companies belonging to manroland Goss web systems Group.

2 Where only the male or female form is used in this document, this is merely done for reasons of linguistic clarity and is intended to include also the respective opposite gender.

## 1.5 Global Validity and Duty for all Employees of the manroland Goss Group as well as for Third Party Companies

The obligations contained in this Code of Conduct apply globally and to all employees of the manroland Goss Group. Third Party companies working for us or on our behalf shall be contractually obliged to adhere to these principles. Services of consultants or other Third Parties required for commercial and service activities of the manroland Goss Group may only be used with particular care and in strict compliance with the rules of the Code of Conduct, so as to avoid already the appearance of a violation. Anyone involving such consultant is personally responsible for instructing the latter and for monitoring such consultant's conduct.

## 1.6 Implementation and Monitoring of the Code of Conduct, Organization

The manroland Goss Group has developed a comprehensive program in connection with this Code of Conduct; all employees are informed of the content of the Code of Conduct in writing and by means of accompanying events and are continuously trained in its practical application.

For the purpose of informing the employees as well as for the monitoring of compliance with these rules of conduct, a Compliance Organization has been established. It is organized as follows:

The management of the manroland Goss Group has appointed a Compliance Board consisting of the Chief Corporate Officer (CCO) and the head of the Legal Department.

The Compliance Board has the following functions:

- Further development of the manroland Goss Group's compliance instruments
- Training of the employees with regard to compliance
- Implementation of the compliance systems in accordance with management's targets
- Handling of all compliance-relevant incidents
- Regular reporting to the management

All employees of the manroland Goss Group are obligated to inform (orally or in writing) the Compliance Board on case relevant facts.

In addition each subsidiary or location has a Person in Charge of Compliance, who reports directly to the Compliance Board. This is the respective managing director, chief executive officer (CEO) or managing director (MD) of the subsidiary.

All employees have the right and are requested to notify the responsible Person in Charge of Compliance of any violations of this Code of Conduct which they may become aware of. **Notifications and reports are always to be treated confidentially.** Sanctions or reprisals for notifying the responsible Person in Charge of Compliance or the Compliance Board are excluded.

If you are in doubt observing certain activities, you should always contact the Person in Charge of Compliance responsible for the organizational unit or the Compliance Board, in particular where you have to answer in the affirmative one of the following questions:

- Is the observed activity illegal?
- Does it contradict the Code of Conduct?
- Intuitively, do I have concerns regarding that activity?

In the event that you would answer YES to one or even more than one of these questions, you must not hesitate to inform the Person in Charge of Compliance or the Compliance Board of the activity.

## **2 Social Conduct within the Company: Working with Colleagues and Employees**

### **2.1 Equal and Fair Treatment**

We respect the rights and the dignity of each individual employee of the manroland Goss Group. Our appreciation is equal for all employees – irrespective, in particular, of nationality, culture, religion, ethnicity, gender, disability, sexual identity or age.

Every employee of the manroland Goss Group is entitled to fair and equal treatment as well as to protection from being disadvantaged or harassed.

Make sure that your conduct does not intimidate, insult or disparage others. Refrain from any kind of conduct that may be misunderstood as sexual harassment. Respect religious convictions. Do not abuse any personal information. Do not spread rumors.

Where employees feel prejudiced or (sexually) harassed because of a discrimination criterion, the manroland Goss Group provides the unrestricted opportunity to these employees to file a complaint with the Person in Charge of Compliance or with the Compliance Board. The Person in Charge of Compliance or, respectively, the Compliance Board will look into each complaint, investigate the subject matter thoroughly and will inform the employee who has filed the complaint of the results of its investigation. The rights of those institutions in our company which are responsible for personnel matters will be observed.

### **2.2 Appearing in Public**

The manroland Goss Group welcomes, in principle, the involvement of its employees in public functions at the local or supra-regional level. The employees of the manroland Goss Group ensure that their appearing in public is not detrimental to the reputation of the company; where private opinions are expressed, no reference should be made to the employee's position or function in the company.

### **2.3 Protection of Personal Data**

Personal data may only be collected, processed or used to the extent this is necessary for specific, unambiguous and legal purposes. Storage of such data is only permissible for such period as is required for the fulfill-

ment of the tasks and such storage is legal. With regard to the quality of the data and the technical protection against unauthorized access, the required high standard will be ensured. The utilization of data has to be transparent for the persons affected at all times; their rights as to information and correction and, as the case may be, objection, blocking and deletion have to be observed.

Access to personal data is restricted to those employees who have a respective authorization and who have to access this data exclusively for business-related purposes. Persons who have access to this data are under an obligation of strictest confidentiality. Any disclosure of such data to Third Parties without express consent in the specific case is prohibited. In cross-border matters, the legal provisions applicable in the countries concerned have to be strictly complied with in this regard.

### 3 Working with Customers

We have high responsibility vis-à-vis our customers, in terms of the quality of our products and the standard of the services we provide. We create values for our customers and meet their requirements.

Fair competition between market participants is a condition precedent for the development of innovative products and high-quality services. We accept this fair competition on a global basis and reject any form of influencing the market. This applies, in particular, to **restrictive trading agreements with competitors** regarding bids, prices and markets<sup>3</sup>.

In competing for orders we rely on the quality and technical advantage of our products, the performance capabilities of our service units as well as on reasonable pricing.

#### 3.1 No Granting of Unjustified Benefits to Customers and their Representatives

Granting unjustified benefits to customers of the manroland Goss Group or Third Parties affiliated with them with the purpose of obtaining orders or other unlawful business opportunities is prohibited. This applies irrespective of whether the customer or his representative is an official or other representative of a public authority or the employee of an enterprise.

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#### 3 Question:

Which forms of discussions or understandings among competitors are still permissible?

#### Answer:

Any form of agreement concerning bids as well as prices or products/services constitutes an illegal violation of the prohibition to form cartels and is subject to the imposition of high fines. Already the so-called "acting in concert" with a competitor may constitute a violation of the law, for instance where dummy tenders are being submitted or where an allocation regarding customers, regions or the terms and conditions of supply is being made. The distinctions are not clearly defined; thus, utmost caution is required in this regard.



### 3.2 Legal Framework for Criminal Liability for Corruption in Germany and Abroad

Corruption means the unlawful exchange of benefits. Any person offering or granting to a customer or the representative of a customer – irrespective of whether in Germany or abroad – a **benefit**<sup>4</sup> in order to obtain unlawful favourable treatment in respect of a decision regarding the purchasing of goods or services commits corruption and is liable under criminal law.

Exerting improper influence on purchasing decisions by granting benefits (in particular money, valuable presents and other advantages of „monetary value“) to the person making the decision or Third Parties affiliated with him is subject to criminal liability as bribery, irrespective of whether the person making the decision is an official, a representative of a public authority or the employee of another enterprise.

Subject to criminal liability are the persons acting on both sides, that means both by (passively) receiving and by (actively) granting a benefit.

Worldwide, corruption is prohibited and subject to criminal liability. Please note that German prosecutors will also prosecute such cases, where the recipient of the benefit is based abroad and receives unlawful benefits for himself or Third Parties.

### 3.3 Special Rules for Dealing with Representatives of Public Authorities or Public-Sector Customers (Officials)

Any person bribing an official, which in Germany includes civil servants, judges and persons fulfilling public tasks within or on behalf of a public authority, or a Third Party affiliated with such official, in order to obtain, for instance, an order, is punished under German law for each criminal act (that means for each instance of granting a benefit) with imprisonment between three months and five years, in especially serious cases up to ten years. Similar punishment applies in countries across the world.

These strict rules apply without any restriction to all German civil servants, regardless of whether they are civil servants of the Federal Government, of one of the Federal States (Bundesländer) or of a municipality but also to all officials outside of Germany.

Often it cannot be said with certainty whether the person one is dealing with is an official or an employee of a private company. In Germany, nowadays enterprises are acting in the market that are held by the government or which fulfill tasks within the public administration on a long-term basis, with the consequence of their representatives being „officials“, without this fact being discernible with certainty from the outside. For this reason, utmost caution – regarding, for instance, presents or invitations – is required when dealing with persons belonging to this group.

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#### 4 Question:

What does the term “benefit” mean – only money or expensive presents?

#### Answer:

Benefit means any performance or service rendered to which the recipient has no legal claim and which, from an objective point of view, improves the recipient’s economic or personal situation. This includes not only “measurable” benefits which may be valued in “cash” (such as, for instance, presents or tickets for exclusive events, discounts, loans, favorable conditions for the purchase of goods, transport services, use of holiday facilities, improvements for private accommodation), but also “immaterial” benefits, such as granting a career opportunity or even arranging for sexual “benefits”.

### **3.4 Strict Prohibition of the Granting of Benefits (Rewards and Presents) to Officials**

As a general rule, officials and other employees in public service may not accept any rewards and presents, if the latter are related to their public service activities. Exceptions only apply with regard to purely private contacts which are completely unrelated to the public service activities.

In practice in Germany, there are a number of ordinances of the Federal Government and the Federal States containing detailed rules. In accordance with these rules, the following exceptions generally apply: The official may accept entertainment to a reasonable extent in the course of an event or meeting conducted as part of his public service activities. He may accept a benefit of small value which serves the fulfillment of a service-related task, such as being driven to the railway station or the airport in a company car free of charge. Accepting presents is only permissible with regard to small presents of little value (e.g. pen, writing pad) up to a value of € 10. In justified individual cases, the official may obtain the permission of his superior to accept a benefit up to a maximum value of € 50. Some authorities ban the accepting of any presents and entertainments.

For this reason, avoid to put a business contact from the public sector or from a public authority into an uncomfortable position already by offering a benefit. Invitations for joint meals with officials are, therefore, to be coordinated with the latter in advance and should be conducted in a restrictive manner. No presents are to be given to officials.

### **3.5 Global Application of the Prohibition of Bribery of Officials**

The strict prohibition of the granting of benefits to German officials also applies to cross-border cases, in which benefits are being granted to foreign officials.

The provisions of German criminal law regarding bribery in Germany are also to be applied to the bribery of officials of any other foreign state or of a person who is commissioned to act on behalf of a public-sector company, provided that the bribery was committed for the purpose of obtaining an order. Exemptions from criminal liability only apply to insignificant payments (e.g. "token payments"), serving the fulfillment of a task.

In addition, the Foreign Corrupt Practices Act ("FCPA") is a United States federal law, which prohibits offering anything of value to foreign officials for the purpose of improperly influencing an official decision. In other words, it prohibits the payment of bribes to foreign officials to assist in obtaining or retaining business including but not limited to the payment of unlawful political contributions. The FCPA applies to all U.S. companies and so applies to the Company's U.S. subsidiaries. It also applies to non-U.S. companies and persons who cause, directly or through agents, an act in furtherance of such a corrupt payment to take place within the territory of the U.S. Violations of the FCPA are punishable by fines and/or imprisonment. Employees may not authorize any payment or use of any funds or assets for a bribe, "kickback" or similar payment, which is directly or indirectly for the benefit of an individual (including any government official), company or organization in the United States or any other country, whether or not such payment is designed to secured favored treatment for the Company.

The manroland Goss Group's policy in this regard applies regardless of whether such a payment is lawful under the laws of any particular country. If an employee is not familiar with his or her obligations under German law or the FCPA or as expressed in this Code of Conduct, such employee must consult with his or her supervisor and the Legal Department prior to negotiating a transaction.

### 3.6 Prohibition of Bribery of Employees in Private-Sector Companies

Exerting improper influence on purchasing decisions by granting benefits to the person making the decision or Third Parties affiliated with him is subject to criminal liability also where such person is the employee of a private-sector enterprise.

This applies both to influencing employees of a company in Germany and employees of a company abroad. Both are subject to criminal liability in Germany and will be prosecuted.

#### 3.6.1 Invitations and Presents to Private-Sector Customers – Recommendations for Permissible Conduct

The following statements are expressly made only in relation to private-sector customers, in particular with regard to contacts with representatives of customer companies, who are not officials and are neither acting on behalf of public authorities.

Invitations to persons belonging to this group and the exchange of presents can foster a business relationship. However, it always has to be ensured in these cases that the content and value of invitations and presents are **customary and appropriate**, which means that they cannot be regarded as an attempt at exerting influence or bribery.

The term „invitations and presents“ comprises everything that represents an economic value for the customer, including, therefore, in addition to entertainment or presents, also invitations to events and related services such as transport and hotel accommodation.

**Invitations** have to be appropriate in relation to the position of the customer and his importance for the manroland Goss Group. At the same time, it has to be ensured that the purpose of an invitation, i.e. the strengthening of the bond with the manroland Goss Group, is actually achieved. This is only the case where the customer is accompanied and attended to by an employee of the manroland Goss Group on the occasion of the invitation.

**Presents** are an expression of the personal appreciation the manroland Goss Group holds for a customer. Since a present is given directly to the customer, its value should rather be chosen restrictively, in order to be able to avoid any appearance of the suspicion of an exertion of influence.

**Excluded** are therefore all kinds of monetary payments as well as valuable personal presents which are out of proportion given the importance of the customer and which would be the basis of the evident suspicion of an exertion of influence. Recreational trips of several days together with the customer which exclusively serve entertainment purposes do not qualify as an appropriate form of customer care. This applies all the more, where a customer is travelling without being accompanied by a representative of the manroland Goss Group, but at the latter's expense, provided that the travel expenses are not business-related.

No precise criteria can be given for what is still customary and appropriate in an individual case. This requires sensitivity and a feeling for judging the specific situation at hand. In cases of doubt it should be considered whether an invitation or a present could be disclosed by the recipient at any time (“publicity test”), which provides a clear indication of the appropriateness.

### 3.6.2 Dealing with Rebates, Commissions, and Consultancy Agreements

a) A **rebate** is a price reduction which is granted to the customer by way of a discount (deduction) in respect of the prices or remunerations generally published or demanded. A rebate may also be given by granting additional goods or services or in other forms.

The granting of rebates is conducted exclusively in the relationship between the contracting parties, i.e. usually between the respective company of the manroland Goss Group and the customer/contractual partner. For this reason, those company representatives are authorized and responsible for the granting of rebates, who are also authorized and responsible for concluding the underlying contractual agreement. To the extent that the granting of rebates is the prerogative of certain superiors within the company, the relevant stipulations remain unaffected.

At all times, the beneficiary of a rebate can only be our contractual partner. It is not permissible to grant a rebate in the form of an economic advantage, which is not a benefit for the contractual partner itself, but for a Third Party, e.g. an employee of the contractual partner.

b) A **commission** is the remuneration for brokering a business transaction. Only those Third Parties (recipients of commission) may receive a commission from us, who are brokering, on our behalf, business transactions with a customer which lead to the conclusion of an agreement.

As a general rule, the recipient of provision may neither be a shareholder, a director or an employee of the customer/contractual partner identified by him, nor may he be in a relationship with this identified customer which is similar to an employment relationship (e.g. a freelancer or adviser for the customer).

Particular attention has to be given – especially in international business transactions – to the appropriateness of the commission, in order to exclude a prohibited passing on of the commission to the person making the decision on the customer's side.

In business practice, the granting of **rebates** and the payment of **commissions** have to be carefully distinguished and strictly separated from each other. Payments of rebates to customers may not be reinterpreted into or disguised as commissions granted to Third Parties; vice versa, commission claims of brokers/agents may not be utilized in sales or other contractual negotiations for the purpose of reducing the price.

With regard to the amounts of the agreed rebates or commissions, the framework set by trade customs in the area of business in question is to be considered, taking into account the importance of the entire transaction for the customer and the manroland Goss Group. In the case of a commission agreement, the probable importance and the expected extent of the activities of the broker/agent for the conclusion of the envisaged business transaction are also to be assessed.

When agreeing on rebates and commissions, the applicable provisions of law are to be observed. Express reference is made to the necessity to prepare documentary evidence of such business transactions and to observe the principle of appropriateness.

c) **Consultancy agreements** may only be concluded with persons or companies acting on behalf and in the interest of one of the companies of the manroland Goss Group. In this regard – as is the case with commissions – particular attention has to be given to the appropriateness of the consultancy fee, in order to exclude already the suspicion of a passing on of part of the fee to a shareholder, director, employee or other representative of the customer. In this regard, special mention has to be made – especially in cross-border cases – of the obligations arising under tax law of preparing documentary evidence of the transaction and of specifying exactly the recipient of the consultancy fee.

## **4 Dealing with Suppliers and External Service Providers**

### **4.1 General Rules for Dealing with Suppliers and External Service Providers**

The selection of our suppliers requires particular care. Suppliers and service providers will be selected on the basis of their capability to perform, the appropriateness of their pricing, their suitability for the manroland Goss Group and their integrity.

### **4.2 Prohibition to Discriminate a Supplier**

Employees of the manroland Goss Group involved in awarding orders have to observe the following principles:

- Bidders may not be unfairly favored or impeded in competing for orders.
- Diligent and complete documentary evidence has to be prepared of the discussions, negotiations and other contacts with a bidder.
- Each employee of the manroland Goss Group will inform his superior in a timely fashion of any personal contacts with the bidder which might be relevant in connection with completing the business task at hand.
- Bidders are to be informed at an early stage that the manroland Goss Group expects of its contractual partners, at all times, a conduct which is in compliance with the law and which observes high ethical standards in line with the principles of this Code of Conduct.

### **4.3 Prohibition to Accept Personal Benefits or Benefits for Third Parties**

No employee of the manroland Goss Group may use his position in the company – in particular, in connection with purchasing decisions – to demand, to have others promise or to accept the granting of **benefits**<sup>5</sup> for himself or for Third Parties affiliated with him. The accepting of benefits may entail criminal liability for the individual employee (in the form of accepting bribery in the capacity of an employee), will in any case damage the good reputation of the company and leads to dependencies of the recipient, which inevitably create conflicts of interest.

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<sup>5</sup> The term "benefit" includes a wide range of material and immaterial advantages; cf. in this regard the definition under Clause 3.2 above.

This does not apply to presents of small value (with a max. amount of € 50 per person and calendar year). More valuable presents are to be rejected in a friendly but consequential manner and are to be returned. In any event, the superior is to be informed of such matters.

#### 4.4 Principles for the Acceptance of Invitations

Invitations by a supplier to an employee of the manroland Goss Group, for instance for a business meal, can be a suitable means for the improvement of a business relationship.

Where such invitations are accepted, it has to be ensured that there is a connection to the business conducted, that the host will be personally present at the event and that the principles of appropriateness are being observed. Otherwise, the invitation is to be declined by making reference to the principles of this Code of Conduct.

Written notification of any acceptance of an invitation at the expense of a Third Party has to be given to the superior – in particular in the case of invitations for events because of the tax law provisions in sections 37b, 38 para. 4 sentence 3 German Income Tax Act – EStG.

## 5 Compliance with the Provisions of Competition and Antitrust Law

The manroland Goss Group strictly complies with the legal provisions collectively referred to as “competition law” and “antitrust law”, which promote and protect free and fair competition. These legal provisions prohibit any conduct impeding competition, for instance by means of agreements regarding prices, deliveries and performances and lay down severe punishments.

Legal provisions of this kind exist in all countries of the EU, in the United States and many other modern economies. Often these provisions also apply where the activities of a company in Germany have cross-border effects in other countries.

Caution is therefore also required with regard to the allegation of “acting in concert”, which may already be said to exist where the way competitors deal with each other appears to be too close and too cordial from the perspective of the regulatory authority.

For this reason, do not enter into agreements with competitors and do not exchange any information, for instance in order to

- determine prices,
- stipulate the framework or conditions for deliveries,
- allocate markets, distribution or purchase areas, customers or suppliers,
- coordinate capacities or
- exert influence on tenders (also by submitting dummy tenders or requests for quotation).

This list is not exhaustive. In the case of doubt, advice should always be obtained from the legal department.

## **6 Compliance with the Provisions Governing Trade Restrictions and Export Controls**

As a matter of principle, trade with all countries of the world is free. However, in practice, there are numerous legal provisions and regulations by which exports are controlled in day-to-day business and by which trade with certain countries or groups of products is restricted or completely prohibited. Violations of these legal provisions are consequently prosecuted and punished severely.

The manroland Goss Group observes these legal provisions very strictly. We closely cooperate with the competent customs authorities and the Federal Office of Economics and Export Control (Bundesamt für Wirtschaft und Ausfuhrkontrolle – BAFA) as well as with the competent authorities in the country the relevant company of the manroland Goss Group is seated and take into account the continuously changing conditions in a globalized world economy by regular training courses in our export departments. More detailed provisions can be found in the Guidelines on Export Control and Export Licenses of the manroland Goss Group, as amended from time to time.

In the event that your work involves the sale and delivery of products, technologies or services to countries which are affected by export control proceedings, always keep yourself up to date with regard to the applicable legal provisions and request advice from the legal department at an early stage.

## **7 Prohibition to Participate in Acts of Money Laundering**

Money laundering is a process in the course of which persons or organizations attempt to conceal illegally obtained monies or assets or to re-introduce such monies or assets into the economy by apparently legal activities.

Money laundering is not easy to identify at first glance. For this reason, you have to insist on clarity in respect of the identification of your contractual partner, the ways of payment and the identity of the party making the payment.

Increased alertness and a further investigation of the facts are called for where

- payments are being made by Third Parties who are not a contractual partner,
- payments are being made from an account which is not known to us as an account of the customer,
- payments are being split, or
- requests are being made as to whether the payment of a higher amount than claimed is possible.

In the world of finance, rules for the avoidance of money laundering have been developed which can easily be adopted to the case of the manroland Goss Group:

“Know your customer” means that we exclusively enter into transactions with such partners who meet our standards of integrity. For this purpose you should, in particular,

- always verify the identity and integrity of new potential customers,
- inform all customers of our expectations and evaluate their reaction,
- not conduct any business transactions with customers who are suspected of improper activities in connection with business transactions with the manroland Goss Group.

These principles only provide a first guidance for orientation purposes. In cases of doubt they do not relieve you from a responsible and circumspect verification of the integrity of a customer and the appropriateness of his conduct. If you have doubts regarding the relationship with a customer or business partner, do not hesitate to contact the legal department.

## **8 Protection of the Assets of the Company and Financial Integrity**

All of us are not only responsible, but also obliged by law to protect the tangible and the intellectual property as well as the assets of the manroland Goss Group. We act in compliance with applicable laws and regulations, including accounting provisions. Our reporting concerning activities and results will be based on transparency and truthfulness. Data will at all times be gathered and published correctly.

### **8.1 Correct and Complete Data, Documents, and Reporting**

All reports, documentations and data prepared by the relevant company of the manroland Goss Group – irrespective of whether they are of financial or other nature – have to reflect truthfully and completely the respective business transactions and events.

Financial data has to comply with applicable legal requirements and other binding reporting principles as well as the standards of the manroland Goss Group. There is no justification whatsoever for an incorrect description of facts or the falsification of records or documents.



Therefore, as a general rule, you should always ensure that

- all transactions have been duly authorized and documented completely and correctly,
- no unofficial matters or accounts are being established or managed,
- internal and external auditors are always informed completely and truthfully and that they are granted access to all requested documents (to the extent this is legally permissible), and
- you yourself display integrity in the area of finances, for instance when you submit or sign expense reports.

Never

- may you deliberately make false statements in a report, a file or in an expense report,
- may you falsify documents of any kind,
- should you make dispositions regarding assets of the company without proper documentation and authorization,
- should you attempt to induce others within the company to take actions which may affect the propriety of documents or of the financial reporting.

## 8.2 Protection of the Assets of the manroland Goss Group

All employees of the manroland Goss Group are responsible for preventing the abuse or wasting of the assets of the company. The assets include, amongst others, property of the different companies of the manroland Goss Group, the working time of its employees, proprietary information of the company (thus also including “intellectual property”), company means and equipment belonging to the company, which is being made available to employees.

“Intellectual property” of the manroland Goss Group includes, for example, patents, copyrights, trademarks as well as all other kinds of confidential business information, such as databases, marketing strategies and plans, research data, technical data, business ideas, processes, strategies and offers (to customers and of suppliers), manufacturing costs, competition prices, new product developments, proprietary internal software, information used in the course of trading activities, market and customer strategies belonging to the company. The protection of the “intellectual property” of the manroland Goss Group serves the purpose of securing the economic success of the company and, thus, is a special obligation of all employees. Every employee contributes to protecting this “intellectual property” and other business secrets from the unauthorized access of third parties; this applies also to other business documents and data media.

**Never** may you, therefore, use the property, “intellectual property”, information or positions of the manroland Goss Group for personal gain. You refrain from using business contacts with suppliers, customers and other business partners for private benefit. You will not use any information, notices or copies from the business sphere for private purposes and you will not conduct any private transactions in the area of activity of the manroland Goss Group. **Protect** the assets of the company, in particular its financial means, against misuse, loss, fraud and theft.

## 8.3 Intellectual Property and Copyrights of Third Parties

Just as we protect our own business information (see Clause 8.2.), we also undertake to respect the intellectual property and proprietary information of others.

Therefore, do not utilize any confidential information of a former employer. Do not use unlicensed software on computers of the manroland Goss Group.

Do not accept confidential information of Third Parties and do not utilize such information, except where this has been previously agreed upon on a contractual basis in a manner, which is comprehensible and documented.

Do not use any material or data which is protected by copyright or otherwise, except where you are expressly authorized to do so.

## 8.4 Use and Safety of IT systems

IT systems serve the purpose of collecting and securing the intellectual property of the manroland Goss Group; IT systems serve the purpose of communication within the company and outside and the purpose of storing and using all data and information, which are necessary for and are being used in the course of the daily business by the companies of the manroland Goss Group. Thus, securing this data and maintaining the readiness for use of these systems is of paramount importance.

Effective security requires the cooperation and support of everyone at the manroland Goss Group working with such systems.

Never use the IT systems of the company in order to pass on without authorization

- confidential data concerning individual persons,
- confidential business information, or
- proprietary material.

Never access, save or send to others any files, which

- are of pornographic or other sexually explicit character,
- approve of violence, hate or intolerant behavior against others, or
- are of insulting, disparaging or discriminating character.

In the event that you receive unsolicited material of this kind, please inform the IT department.



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