



Corporate Guidelines

BEUCKE *GROUP*

FLEXIBLE. PACKAGING. INNOVATIONS.

Agenda

1. Our Politics & Strategy
2. Policy & Strategy Priorization
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4. Climate Management
5. Forest Stewardship Council®
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Corporate Guidelines

1. Our Politics & Strategy

We execute our vision by developing a stakeholder-focused strategy that takes into account the markets and industries in which we operate. Policies, plans, targets and processes are developed and implemented to unfold the strategy. These are outlined in our "House of Targets".

Main goal:

We want total customer focus in all areas



This means

- Precise fulfillment of customer requirements
- Increase value creation for the customer through all activities
- High level of customer satisfaction enables long-term relationships based on partnership
- The benchmark for our quality is set by the customer

We achieve this by



- Fast, flexible and flawless operation in-house and on the market
- Reduction of manufacturing costs through controlled and capable processes
- A high level of service
- Creative and innovative solutions
- Supply-Chain
- Legal compliance
- Honesty and integrity in dealing with customers

We measure this by

- Ratio of quotations / orders
- Ratio development costs / sales
- Time to market
- Complaint rates
- Delivery reliability (OTIF)
- Customer satisfaction analyses
- Customer loyalty
- New customer turnover



2. Policy & Strategy Prioritization

We think quality means manufacturing products that perform in the way our customers need them - so the benchmark of our quality is set by the customer alone, internally and externally.

We have established these corporate principles:

Customer Satisfaction



Our customers are the center of all efforts in our company. Our quality standard is therefore based on their requirements and wishes. To ensure that our products and services are ideal for our customers (customer satisfaction), we strive for even closer customer contact (e.g. through technical customer service).

Skills and Processes



Through clear processes and optimal information flow, we create transparency for smooth processes and on-time delivery of our products. By evaluating our processes through our suggestion system, we will identify and integrate improvement approaches.

Optimization for customer benefit



We analyze our manufacturing processes and materials with regard to optimum customer benefit, create solutions (including R&D projects) and coordinate these with all relevant departments and the customers.

Leading the market



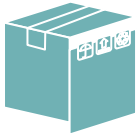
We monitor activities on the market in order to constantly and critically compare our measures with those of our competitors. The aim is to achieve outstanding results on a permanent basis. The result criteria of the EFQM-Model serve as a basis.

Our employees



Since quality awareness is the result of everyone's inner attitude towards their work, we strive to increase the commitment of our employees through the delegation of responsibility (an important component of ethically impeccable behavior), through goal setting, annual reviews and ongoing training/education.

Third Parties



In order to achieve our optimal quality standard, our suppliers and contractors also have to deliver best quality. In order to guarantee this, the same requirements apply to them as to our company. Corresponding agreements are integrated in the ordering system. Quality agreements also have to be made with external logistic service providers.

Ongoing Improvement



The necessary analyses, measurements and evaluations are a tool for improving processes and process control and ultimately reducing manufacturing costs. Through the aforementioned processes, we achieve a process capability that leads to maximum customer satisfaction.

3. Risk Analysis - Health & Safety

When designing operational processes in accordance with the Occupational Health and Safety Act, we are committed to first and always assessing the hazards, documenting them if necessary, and deriving the necessary measures to protect the safety and health of our employees.



We set individual goals that enable us to respond flexibly to requirements. In this way, we see ourselves as an employer in a self-responsible, transparent management role that discloses its actions and highlights its accountability.

For us, occupational health and safety means implementing processes that minimize health and safety risks for our employees in the company. As a business enterprise, we are committed to appropriate continuous improvement.

We achieve this by

Creating safe and humane workplaces and conditions

Promoting awareness of occupational safety and health at all levels

Compliance with all legal requirements

Ensuring plant safety for the protection of third parties

Protecting the safety and health of employees

Plant safety, CE conformities

Planning, monitoring and implementation are carried out via the occupational health and safety system by the managers. Technical support is provided by the occupational health and safety specialist, based on **DIN EN ISO 45001**.

4. Risk Analysis - Climate Management



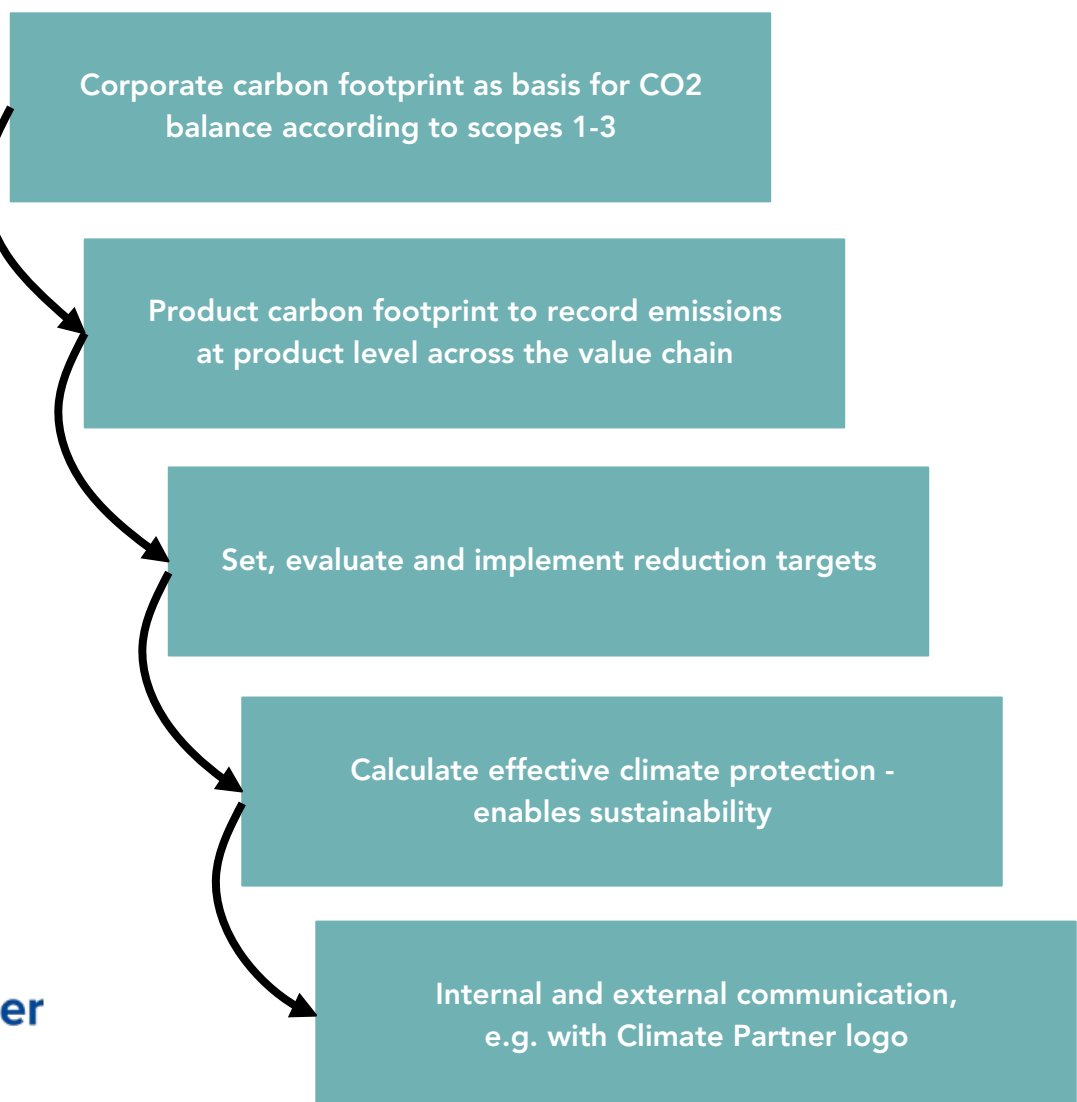
1. Preserving our natural environment is the basis of life for future generations. That is why climate protection is becoming increasingly important both in the economy and in society. Therefore, a **foresighted approach to the climate impact of our activities** is necessary, followed by legal and normative regulation and technical development.

From a business perspective, it is necessary to identify and evaluate the climate-relevant interfaces between operational activities and the changes they cause in the environment. If climate impacts cannot be avoided, they must be designed in such a way that existing requirements are at least met. As a sustainably operating company, we are committed to appropriate continuous improvement. The accounting limits in the climate management of our sites are mapped via the main consumers resulting from Scopes 1 to 3.



2. Every production activity involves the use of natural resources. We strive to keep climate impacts as low as possible and work in compliance with the standards **ISO 50001, FSC®, DPG, ISCC Plus and CO 2 balancing for companies and products based on the Greenhouse Gas Protocol.**

We achieve this by



5. Risk Analysis - Forest Stewardship Council®



We are a flexible, innovative and responsible manufacturer of flexible packaging. In the procurement of paper and cardboard, we attach great importance to **regional woods from sustainably managed forests**. In this way, we want to contribute to ensuring that the environmentally friendly and renewable raw material wood is **available to us and future generations** in sufficient quantities and that forests can fulfill their ecological and social functions. To achieve this, the multiple use of wood and the sustainable management of forests are important. As a sustainably managed company, this is implemented in a "transfer system".

By implementing the FSC-CoC (Forest Stewardship Council® Chain of Custody), we have created **instruments that promote and ensure** the exemplary **sustainable production of our paper raw materials** in compliance with defined environmental and social standards.

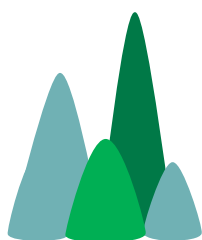
We do not use any uncontrolled paper/board in our production. We declare to the best of our knowledge and belief that we are neither directly nor indirectly involved in the following activities:

- Illegal timber harvesting or trade in illegally harvested timber
- Violation of traditional or basic civil rights in forest management
- Destruction of forests whose special protection is threatened by forest management
- Significant conversion of natural forests to plantations or non-forest uses
- Introduction of genetically modified tree species in forest management

In this process, materials are procured according to incoming goods specifications with classification of all incoming goods used in FSC® product groups. The suppliers are subject to monitoring. This essentially comprises the product types supplied, the material category supplied and the FSC® chain of custody, or FSC® Controlled Wood number.

The procurement of FSC®-certified paper and cardboard in the FSC® mix for the production and distribution of flexible packaging and labels is carried out with the help of the transfer system.

We regularly verify our suppliers via supplier declarations on wood species and origin and trade names. Thus, the due diligence program according to **FSC® standard 40-004 V 30 is implemented**. Based on the information provided by suppliers, we regularly assess the risk of our raw papers coming from uncontrolled sources. This is validated against Transparency International Deutschland e.V.



6. Risk Analysis - ISCC Certification



We are a versatile, innovative and responsible manufacturer of flexible packaging. When procuring film, we attach great importance to sustainability. In doing so, we want to help ensure that **environmentally friendly and renewable raw materials** are available in sufficient quantities for us and future generations and can fulfill their **ecological and social functions**. To achieve this, the multiple use of plastics and sustainable processing are important. As a sustainably operating company, this is implemented in a "quantity balancing system". With the implementation of the ISCC-CoC (ISCC Chain of Custody), we have created instruments that **promote and ensure exemplary sustainable production** of our film raw materials in compliance with defined environmental and social standards.

We do not use any uncontrolled film in our production. We declare to the best of our knowledge and belief that we are neither directly nor indirectly involved in the following activities:



- Illegal trade with illegally produced foil
- Violation of traditional or basic civil rights during film production
- Destruction of agricultural lands whose special conservation is threatened by the production of film
- Introduction of genetically modified film types during their production

In this process, materials are procured according to incoming goods specifications with classification of all incoming goods used in ISCC product groups. The suppliers are subject to monitoring. This essentially comprises the product types supplied, the material category supplied and the ISCC chain of custody.



The procurement of ISCC film in the ISCC mix for the production and distribution of flexible packaging and labels is carried out with the help of the quantity balancing system.

We regularly verify our suppliers via supplier declarations on raw material and origin and trade names. Thus, the due diligence program according to **ISCC standard is implemented**. Based on the information provided by suppliers, we regularly assess the risk of our raw films coming from uncontrolled sources. This is validated against Transparency International Deutschland e.V.

7. Risk Analysis - Food Product Safety



We manufacture packaging for the food and beverage industry on a large scale. It is therefore essential to meet the **hygienic requirements** of this customer group



The fulfillment of established hygiene requirements is becoming increasingly important (also as a legal basis with regard to product liability) and is therefore **integrated into our management system**.

To manage the identified food safety hazards, we have implemented a **transparent communication landscape** within the food chain and within our company



In addition, our processes are regularly identified, evaluated and updated through **risk assessments by our hygiene team on Food and Fraud Defense**. The processes required to produce safe products are planned and developed. This includes **preventive programs and a HACCP-plan**



Through our preventive programs (PRP's) we master the process of **hazard prevention and the design of the working environment**. Hazard analyses are used to analyze the actual hazards present in the process and the measures required to control them. HACCP-plans include aspects such as: Nature of the hazard, control measures, establishment of continuous or periodically measured limits and procedures for monitoring and improvement



The basis of our trade is the **Food Safety Regulation (EC) No. 178/2002, Regulation (EC) No. 852/2004 and the BRCGS - Packaging Materials standard**, establishing the general principles and requirements of food law and, in addition, applicable requirements and wishes of our customers

8. Risk Analysis - Code of Conduct



1. Base Code: Compliance with laws and conventions

We respect existing law and expect the same from our employees and business partners. This applies regardless of whether it is a matter of national, foreign or supranational laws, ordinances, conventions or other regulations, or laws relating to health, safety, the environment, competition, customs, or individual or collective labor law, etc. According to the laws, it is also strictly prohibited to induce third parties to commit unlawful acts or to participate in such acts.

2. Separation of private and company interests



Our employees are obliged to make their business decisions in the best interest of Beucke & Söhne GmbH & Co. KG and uninfluenced by personal interests. Only objective criteria count when deciding on business relationships with suppliers: Suppliers are selected only on the basis of objective criteria such as price, quality and the existence of a quality management system, reliability, technological standard, product suitability and the existence of a long-lasting and conflict-free business relationship. Under no circumstances may personal relationships or interests influence the conclusion of a contract. Existing and possible conflicts of interest must be disclosed by the supplier in writing.

3. No violation against corruption law



Due to international conventions to combat corruption of public officials, employees of public administration and in business transactions, similarly strict rules apply worldwide. As a result, corruption, bribery or the acceptance of benefits committed abroad is also punishable under domestic law.

In connection with their business activities, company employees must neither demand nor accept unauthorized personal benefits nor offer such benefits. Only generally accepted low-value promotional gifts for business use are permitted. Invitations (to business lunches, dinners, etc.) that have a business purpose, are within reasonable bounds and are not likely to influence business decisions in a dishonest manner are permissible in compliance with the applicable record-keeping requirements under the corruption laws.

4. Protection of business secrets



Suppliers receive confidential information for negotiations, offers and for the later execution of the contract from Beucke & Söhne GmbH & Co. KG.

Therefore, the suppliers are obligated to maintain secrecy about all company and business secrets of Beucke & Söhne GmbH & Co. KG. Confidential information is information that is marked as such as well as information that is assumed not to be public knowledge and should not be made public, for example because it could be of use to competitors or could harm the company or other business partners if disclosed. The duty of confidentiality exists both for the duration of the contractual relationship and after its termination.

Confidential information must be protected from unauthorized inspection by third parties; within the company, it must be ensured that confidential information may only be disclosed to those employees who need it to perform their duties and are bound to confidentiality in an appropriate manner.



5. Social responsibility

We are committed to internationally recognized human rights in compliance with the relevant laws. For the protection of employees, this includes that the company does not practice any form of forced labor, corporal punishment or child labor as defined by ILO conventions or applicable national laws, does not discriminate against employees unlawfully and complies with laws on working hours.

9. Ethical Trade Initiative

Beucke supports the ETI and follows its principles



1. Employment is freely chosen

1.1 There is no forced, bonded or involuntary prison labour.

1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.

2. Freedom of association and the right to collective bargaining are respected

2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.

2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.

2.3 Workers representatives are not discriminated against and have access to carry out their representative functions in the workplace.

2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.



3. Working conditions are safe and hygienic

3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.

3.2 Workers shall receive regular and recorded health and safety training, and such training shall be repeated for new or reassigned workers.

3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.

3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.

3.5 The company observing the code shall assign responsibility for health and safety to a senior management representative.



4. Child labour shall not be used

4.1 There shall be no new recruitment of child labour.

4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child; "child" and "child labour" being defined in the appendices.

4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.

4.4 These policies and procedures shall conform to the provisions of the relevant ILO standards.



5. Living wages are paid

5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.

5.2 All workers shall be provided with written and understandable Information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.

5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

6. Working hours are not excessive

6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.

6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.*

6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.

6.4 The total hours worked in any seven day period shall not exceed 60 hours, except where covered by clause 6.5 below.

6.5 Working hours may exceed 60 hours in any seven day period only in exceptional circumstances where all of the following are met:

- this is allowed by national law;
- this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce;
- appropriate safeguards are taken to protect the workers' health and safety; and
- the employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies.

6.6 Workers shall be provided with at least one day off in every seven day period or, where allowed by national law, two days off in every 14 day period.

* International standards recommend the progressive reduction of normal hours of work, when appropriate, to 40 hours per week, without any reduction in workers' wages as hours are reduced.





7. No discrimination is practiced

7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.



8. Regular employment is provided

8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.

8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub- contracting, or homeworking arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.



9. No harsh or inhumane treatment is allowed

9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.

10. Notes and violations

In the event of indications of violations of these principles of conduct by our actions, or those of our competitors and suppliers, we expect to be informed immediately. The stakeholders addressed have the opportunity to report violations to their supervisor. If an employee believes that he or she will suffer disadvantages as a result of the notification, he or she can also address his or her complaint directly to the management.

The content of the "Code of Conduct" and the "Ethical Trading Initiative" are communicated and reviewed annually to all employees in the form of a training using the "SAM" training software.

Dissen, 01.08.2023

Josephin Beucke / Lutz Beucke
CEOs