

TIPP

Oil®

Your specialist for high quality lubricants

This is our code of conduct

It should help us all to make the right decisions and to remain true to our core values and corporate principles. These central values and principles are of fundamental importance for our company. They are not optional, but a compulsory part of being employed at TIPP Oil Manufacturer GmbH Co. KG.

We are all convinced that we always try to act ethically. However, it is fundamentally wrong to assume that we know everything and that we are not exposed to any risks. The code of conduct should help to clearly define the responsibilities so that the function and its relevant risks can be identified. There is a separate chapter for managerial responsibility that helps people exercise responsibility within the framework of the code of conduct. In addition, the integrity check is used to guide you through conflict situations; these are not explicitly described on the following pages.

I would like to ask employees to read and apply the code of conduct and thus do their part to maintain an ethical corporate culture and to protect the future of TIPP Oil Manufacturer GmbH Co. KG. The personal commitment to ethics and compliance with regulations is in the hands of the individual. Less than 100% compliance with the regulations diminishes our company policy and is associated with a cost risk that could damage our well-established reputation. By adhering to the current code of conduct, you are helping TIPP Oil Manufacturer GmbH Co. KG to achieve the goals of reliability, competitiveness and cost-effectiveness.

The Code of Conduct should be viewed as a guide to refresh knowledge and provide good advice. If there are perhaps new risks or changes in an area of responsibility that can lead to risks, then everyone must take action so as not to accept violations of the rules and expose themselves, colleagues or TIPP Oil Manufacturer GmbH Co. KG to unacceptable risks. If you are unsure, you can always seek advice, as described on the following pages.

I would like to thank every employee for their commitment to ethically correct behavior and compliance with all regulations.

Sebastian Maier
Chief Executive Officer



Who does our Code of Conduct apply to?

This code of conduct applies to all employees, board members and employees in management positions TIPP Oil Manufacturer GmbH Co. KG. Fixed-term employees and temporary workers are also obliged to comply with the code. Contractors and consultants who are vicarious agents of TIPP Oil Manufacturer GmbH Co. KG are obliged to act in accordance with the code of conduct when they work for TIPP Oil Manufacturer GmbH Co. KG. Independent contractors and consultants must be made aware of the Code of Conduct as it is relevant to their transactions with our employees.

How can the code help?

The code of conduct contains practical advice on laws and regulations, expectations and instructions for action. In addition, there are references to other sources of information that should help you to act prudently. In addition, there are frequently asked questions and their answers on all topics of the Code on the next page.

Sincerity, integrity and respect for people are central values at TIPP Oil Manufacturer GmbH Co. KG. By committing to these values in our working life, each of us contributes to the protection and general improvement of TIPP Oil Manufacturer GmbH Co. KG.

Our entire activity is based on our common core values, which form the basis of our code of conduct, as well as the TIPP Oil Manufacturer GmbH Co. KG corporate principles, which are summarized on the last page.

The corporate principles determine the activities of TIPP Oil Manufacturer GmbH Co. KG and outline our responsibilities towards customers, employees, business partners and society. This code of conduct describes the behavior that TIPP Oil Manufacturer GmbH Co. KG expects from everyone and what can be expected from TIPP Oil Manufacturer GmbH Co. KG. We are judged on our behavior. Our good reputation depends on our acting in accordance with the law, the TIPP Oil Manufacturer GmbH Co. KG corporate principles and our Code of Conduct. We encourage our business partners to adopt the TIPP Oil Manufacturer GmbH Co. KG corporate principles or corresponding principles as their own.

Knowing about and adhering to our values and principles will help you understand and follow the Code of Conduct.

In order to describe what behavior we expect from our employees and to show the relationship to our corporate principles and central values, we need a code of conduct that is publicly available.



Responsibilities

Regardless of the task you perform at TIPP Oil Manufacturer GmbH Co. KG, we expect you to comply with the Code of Conduct every day.

This chapter outlines your responsibilities and serves as a guide to making ethical business decisions. There is also a chapter that describes managerial responsibilities in detail.

Behave Right

The Code of Conduct is for you. It specifies the limits within which all TIPP Oil Manufacturer GmbH Co. KG employees have to do their daily work. Read it carefully and follow it every day.

Your responsibilities

- You need to understand the risks involved in your job and how to deal with them.
- Get advice if you are not entirely sure about something.
- Make sure that the contractors, agents or consultants you work with know that we are bound by our Code of Conduct and that they must act accordingly.
- Report violations. If you suspect that there has been a violation of the Code of Conduct, you are obliged to report it.

What happens if you break the code of conduct?

Violations of the code of conduct and failure to follow the relevant instructions can result in disciplinary action up to and including termination of the employment relationship.

TIPP Oil Manufacturer GmbH Co. KG will report certain violations to the responsible authorities. Criminal charges, fines or imprisonment can also be expected here.

Our Code of Conduct cannot provide specific guidance for all situations, conflicts or decisions. When faced with such a conflict, going through the integrity check questions can help you make the right decision.

DO I KEEP TO OUR CENTRAL VALUES: Sincerity, INTEGRITY AND ATTENTION AND RESPECT FOR OTHER PEOPLE?

IS WHAT I DO ETHICALLY CORRECT AND COMPLIANT WITH THE TIPP Oil Manufacturer GmbH Co. KGCORPORATE PRINCIPLES, OUR CODE OF CONDUCT?

IS IT LEGALLY COMPLIANT AND AM I AUTHORIZED TO DO SO?

IS IT THE RIGHT DECISION AND AM I LEADING BY A GOOD EXAMPLE?

DID I UNDERSTAND EXACTLY ALL THE POTENTIAL RISKS, INCLUDING POSSIBLE DAMAGE TO TIPP Oil Manufacturer Ltd. Co.Kg?

IF IT WERE KNOWN TO THE PUBLIC, I WOULD STILL BE CONVINCED HAVE ACTED CORRECTLY?

If you are unsure, get advice!

If you need advice or have a concern about the Code of Conduct speak to your line manager in person, by phone or email. If you know or suspect that someone is violating the Code of Conduct, it is your responsibility to report it. If you remain inactive, you are putting TIPP Oil Manufacturer GmbH Co. KG's reputation at risk and risking fines. By reporting concerns, TIPP Oil Manufacturer GmbH Co. KG also has the opportunity to identify a potential or actual violation of our code at an early stage. TIPP Oil Manufacturer GmbH Co. KG will not tolerate any form of retaliation against anyone who has referred in good faith to a possible violation of the Code of Conduct. Any actual or threatened retaliation against employees of TIPP Oil Manufacturer GmbH Co. KG will be punished as a serious violation of our code of conduct.

We depend on our managers promoting our ethical standards and acting as role models for their employees. We therefore expect leadership behavior from this group of people in compliance with the Code of Conduct and cultivating a culture of commitment to ethics & Compliance, in which it is normal to act correctly and people dare to report violations.

We expect the following from you as managers:

- You need to know and comply with the Code of Conduct.
- You need to understand the key risks for violations of the Code of Conduct that arise from your business area or function and the corresponding risk mitigation measures.
- Make sure your employees take the time to immediately complete the ethics and compliance training that is intended for them.
- Make sure your employees understand the procedures they must follow to avoid violating the Code of Conduct, including entering gifts and entertainment and potential conflicts of interest in the Code of Conduct register.
- Ensure that all new employees are promptly briefed on our Code of Conduct and the risks associated with their job relating to the Code, and on where to go for advice and support.
- Pay close attention to violations of the Code of Conduct and encourage your employees to report it if they know of or suspect a violation.
- If you are notified of an alleged violation of the Code of Conduct, it is your responsibility to report it. You must also treat all reports confidentially. Never investigate the matter yourself.
- Develop and establish adequate sanctions management to respond to violations of the Code of Conduct.



Behaviors

We want TIPP Oil Manufacturer GmbH Co. KG to be an attractive place to work, and we want to protect our reputation with customers, suppliers, governments and communities as a company that strives to do the right thing.

What needs to be done?

In order for us to succeed, everyone who works on behalf of TIPP Oil Manufacturer GmbH Co. KG must make our core values towards other people their own:

- Sincerity
- Integrity
- Attention
- Respect

What can you expect?

This chapter of the Code of Conduct describes the standards for good behavior, as we expect it from you and how you can expect it from your colleagues.

Remember:

If you know or suspect someone is violating the Code of Conduct, please report it.

TIPP Oil Manufacturer GmbH Co. KG is committed to the goal of not causing harm to anyone and protecting the environment while developing products and services in line with these goals. We want to earn the trust of our customers and distributors and to be a good neighbor to the communities at our locations, who creates lasting social benefits. TIPP Oil GmbH Co. KG must pursue a systematic approach to occupational safety, security, environmental protection and social responsibility, which promotes compliance with laws and a continuous increase in this manufacturer and a corresponding corporate culture that Oil Manufacturer GmbH Co. KG is committed to to feel. This is how we control the social and ecological effects of our activities and projects.

Your responsibilities

- You have to follow these three rules:
 - Compliance with laws, standards and guidelines
 - Intervene in unsafe situations or when laws, standards and guidelines are not being complied with
 - Respecting our neighbors
- You need to make sure that your work complies with commitments and principles
- You have to follow the life-saving rules
 - Do not walk under suspended loads
 - Do not smoke outside of the designated smoking areas
 - No alcohol or drugs while working or driving
 - Do not use your phone or exceed the speed limit while driving
 - If necessary, work with a valid work permit
- You must report an actual or potential incident or near-miss immediately and act correctly as soon as you become aware of it.

For TIPP Oil Manufacturer GmbH Co. KG, it is a business necessity and the basis of our ethical legitimation that we conduct our economic activities in accordance with human rights. Compliance with all human rights is anchored in our framework regulations, our operating instructions and principles and includes:

Social responsibility

For all larger projects and institutions, there must be a social performance plan and an analysis of the effects of our activities on the local community.

Safety

Company-wide safety regulations ensure the safety of employees, contractors and facilities while respecting human rights and safeguarding the safety of local communities.

Human Resources

Our principles and standards help us to create fair working conditions and a positive working environment.

Procurement and procurement

We strive to work with contractors and suppliers who contribute to sustainable development and who behave in an economically, ecologically and socially responsible manner. We comply with applicable laws and regulations, including the United Nations Universal Declaration of Human Rights and the central conventions of the International Labor Organization. In addition, we communicate regularly with our external distributors and make every effort always about contributing both directly and indirectly to the general welfare of the communities in our locations.

Your responsibilities:

- You have to ensure that your work complies with the obligations of TIPP Oil Manufacturer GmbH Co. KG
- If you know or have a suspicion of potential human rights violations in connection with our activities, it is your responsibility to report it.

TIP Oil Manufacturer GmbH Co. KG does not tolerate bullying. We do not accept acts or behaviors that are humiliating, intimidating, or hostile in nature.

Treat others with respect and respect and avoid situations that may appear inappropriate to others.

Comments, criticism and requests must always be made in an appropriate and respectful manner. Above all, take cultural differences into account. What is acceptable in one culture may not be in another. It is important that you know and understand these differences.

Your responsibilities:

- You must treat others with respect and respect at all times.
- You must not intimidate or humiliate others physically or verbally.
- You must not make inappropriate jokes or comments.
- You must not display offensive or disrespectful material.
- Defend yourself if you find someone's behavior hostile, intimidating, humiliating, or disrespectful. You can use this to contact your line manager at any time

TIPP Oil Manufacturer GmbH Co. KG offers all people equal opportunities. This is how we ensure that we can draw from the largest possible talent pool and attract the very best people. We depend on everyone at TIPP Oil Manufacturer GmbH Co. KG to continue our story in the field of equal opportunities.

Sometimes people violate the principle of equal opportunities without being aware of it, e.g. B. by preferring to hire people who are similar to them. Therefore, please always strive for objectivity and do not allow your personal feelings, prejudices and preferences to influence your personnel decisions.

In addition, you need to become familiar with local laws that may affect hiring decisions.

Your responsibilities:

- When making personnel decisions (hiring, appraisal, promotion, training, promotion, disciplining, compensation, dismissal, etc.), you must be guided only by objective criteria such as earnings, qualifications, performance and business considerations.
- They must understand that diversity is valuable and must not discriminate against anyone based on race, nationality, skin color, religion, age, gender, sexual orientation, marital status, disability, etc.

TIPP Oil Manufacturer GmbH Co. KG provides you with IT and electronic communication facilities that enable you to carry out your work safely and in accordance with the law.

IT and electronic communication facilities include hardware, software and all data that are hereby processed. This also includes your own IT equipment, provided it has been approved for business purposes by the responsible manager.

Your responsibilities:

- You must adhere to the TIPP Oil Manufacturer GmbH Co. KG IT security regulations.
- You may not use personal e-mail accounts for business communication unless you are authorized to do so by your manager.
- You are not allowed to share your TIPP Oil Manufacturer GmbH Co. KG IT login data with anyone.
- You may not change or deactivate any security settings or other configuration settings that TIPP Oil Manufacturer GmbH Co. KG has downloaded to your IT equipment, unless TIPP Oil Manufacturer GmbH Co. KG instructs you to do so.
- You must limit your private use of TIPP Oil Manufacturer GmbH Co. KG IT and electronic communication facilities, including use of social media, to occasional and short-term use and you are not allowed to use the TIPP Oil Manufacturer GmbH Co. KG name or brand in private Use email.
- If you have a corporate cell phone, you must follow the Fair Use Principles.
- When using TIPP Oil Manufacturer GmbH Co. KG IT and communication facilities, you may not access, send, save or post any pornographic material or any other form of offensive or provocative material. In addition, you must not visit any gambling site or engage in illegal activities.
- They may not save or send any image or (streaming) media files or otherwise cause high network traffic or high data storage costs for personal use.
- You are not allowed to pursue any personal business activities with TIPP Oil Manufacturer GmbH Co. KG IT or communication facilities or support others in doing so.
- You may only use approved Internet services (irrespective of whether they are commercial, consumer-oriented or free of charge) to save, process or pass on business information.

TIP Oil Manufacturer GmbH Co. KG complies with national and international laws on insider dealing (i.e. trading in stocks or other securities when in possession of inside information about a company). Inside information is precise knowledge existing within the group that is not freely accessible and which, if it were freely available, is likely to have a significant impact on the market price of shares or other securities of Royal Dutch TIPP Oil Manufacturer GmbH Co. KG plc or one other publicly traded company would have.

Trading on the basis of inside information includes trading in securities directly and also disclosing inside information to another person who uses that inside information to trade in stocks or other securities. Insider dealing is both illegal and unfair.

Your responsibilities:

- You may not disclose inside information about TIPP Oil Manufacturer GmbH Co. KG. If you are not authorized to do so.
- If you are listed in the Employee Insider List, you may only trade in securities if you have previously obtained approval.
- If, in the course of your work, you become aware of inside information about another publicly traded company, you must not trade in that company's stocks or securities until that inside information is made public. You are also not allowed to pass on the information if you are not authorized to do so.

TIPP Oil Manufacturer GmbH Co. KG owns a wide variety of assets - physical, electronic, financial and intangible. Whether it is a TIPP Oil Manufacturer GmbH Co. KG laptop, our brand or a plant or building, we expect everyone to handle our assets carefully.

Your responsibilities:

- You are personally responsible for adequate protection and proper handling of the assets of TIPP Oil Manufacturer GmbH Co. KG. You are not allowed to dispose of the assets of TIPP Oil Manufacturer GmbH Co. KG, but you must protect them against any misuse by others, including: waste, loss, damage, misuse, fraud, theft, misappropriation and legal violations.
- You must protect the property entrusted to you by TIPP Oil Manufacturer GmbH Co. KG and also do your part to protect shared assets from loss and misuse. Always think about the risk of theft.
- You may not unlawfully hide, change or destroy documents.
- You may only use the business credit card for reasonable and authorized expenses and not to purchase products in prohibited categories.
- You must also do your part to protect shared assets of TIPP Oil Manufacturer GmbH Co. KG, for example photocopiers or buildings. Even if you are not personally responsible or liable for these things, you are expected to take care of these things. If someone else compromises or uses these things inappropriately, take action or report the incident.
- You must respect the property of others.



Risk management

Our work for TIPP Oil Manufacturer GmbH Co. KG requires the use and exchange of information.

We all deal with information in our day-to-day work and communicate in a variety of ways. Therefore, we need to consider the risks associated with these activities. This includes, among other things, the risk that personal data or intellectual property of TIPP Oil Manufacturer GmbH Co. KG falls into the wrong hands. Careless communication or unauthorized disclosure can also have a damaging effect on your reputation or lead to criminal charges.

What can you expect?

This chapter of the Code of Conduct describes how to deal with these types of risks.

Remember:

If you know or suspect someone is violating the Code of Conduct, please report it.

Data protection laws protect information about individuals - their personal data. TIPP Oil Manufacturer GmbH Co. KG respects the personal rights of all employees, customers, suppliers and business partners. We are committed to the professional, legally compliant and ethical handling of personal data.

Personal data is roughly defined as all information about an identified or identifiable person, for example name and contact details. Data with a more private character (e.g. on ethnic origin, health status, sexual orientation, criminal record or membership in a trade union) is sensitive personal data and is subject to even stricter protection.

We are only allowed to process personal data for legitimate business purposes. The data must be correct and relevant to the purpose for which it was collected. In addition, this data must be adequately protected against unauthorized access and misuse. When passed on to third parties, the data must be adequately protected. If we fail to comply with these regulations, we risk causing harm to individuals and being prohibited from processing. Possible consequences are fines and legal disputes.

Your responsibilities:

- Before collecting, using, storing or disclosing personal data in connection with a new IT system, project or marketing initiative, you must determine the associated data protection risks.
- You may only process personal data for specific, defined, legitimate business purposes.
- If you process or pass on the personal data of individuals, you must inform the data subjects about this. In some cases, you will need to obtain their consent prior to processing.
 - Personal data must be protected as a matter of principle if you pass them on to third parties. If you are not sure whether you need the consent of those affected or how you should protect personal data when it is passed on to third parties, always contact TIPP Oil Manufacturer GmbH Co. KG
- You must ensure that personal information in your possession is kept up-to-date and destroyed when it is no longer needed.

TIPP Oil Manufacturer GmbH Co. KG has great brands, ideas and technologies with which we have built a reputation that we must all protect.

These valuable brands, ideas and technologies must be protected and used optimally in the interests of TIPP Oil Manufacturer GmbH Co. KG, as well as trademarks, patents, know-how, Trade Secrets and Other Intellectual Property Rights.

It is equally important that we respect third-party intellectual property rights and avoid violations. Otherwise we risk negative consequences for our company and our good reputation, which could reduce our ability to operate economically or its ethical legitimacy.

Your responsibilities:

- You must use TIPP Oil Manufacturer GmbH Co. KG's brands and trademarks appropriately and in accordance with brand standards.
- You have to report your innovations and inventions to TIPP Oil Manufacturer GmbH Co. KG.
- You must ensure that TIPP Oil Manufacturer GmbH Co. KG's business and technical information is properly classified and stored, and that access is restricted accordingly.
- You must not disclose confidential information of TIPP Oil Manufacturer GmbH Co. KG outside without permission or a corresponding written agreement and you must log the information disclosed under the agreement.
- You may not receive confidential information from a third party unless you have permission and have previously agreed to receive it in a written agreement.
- You must not misuse any third party's confidential information. If you are responsible for the introduction of new brands or a new proprietary technology in a market, you must first consult TIPP Oil Manufacturer GmbH Co. KG in order to minimize the risk of TIPP Oil Manufacturer GmbH Co. KG getting third party intellectual rights Property violated.
- If you discover that a third party TIPP Oil Manufacturer GmbH Co. KG infringes or misuses intellectual property rights, for example by passing on documents containing confidential information, you are obliged to report this.

Like all companies, we depend on the use and exchange of information for our business decisions and everyday business. We must ensure that we create, use and protect this information responsibly, especially in the case of (own and third-party) data such as personal data, commercially sensitive information and intellectual property. We must pay particular attention to the protection of confidential information when we are outside the TIPP Oil Manufacturer GmbH Co. KG area. It is also our duty to keep adequate records of our business operations in order to maintain the company's archives and to comply with all legal and regulatory requirements.

Your responsibilities:

- You need to assess the risk associated with each of the information you are working with so that you can properly manage the risk and protect the information.
- When you create or receive information, you must assign it a confidentiality level, mark it as a record if necessary, save it in an approved archive, only pass it on to persons who are authorized and authorized to receive it, comply with the more detailed information management regulations and follow instructions .
- If you work with any third party, you must ensure that you have the appropriate authorization before disclosing any information.
- If you are instructed by TIPP Oil Manufacturer GmbH Co. KG to retain certain information, you must ensure that this is done as instructed.

All communication on behalf of TIPP Oil Manufacturer GmbH Co. KG with the public is subject to disclosure requirements and must be approved accordingly. Appropriate disclaimers must be used, especially if the communication contains forward-looking statements. All public communications on behalf of TIPP Oil Manufacturer GmbH Co. KG must be correct, complete, relevant and balanced in all essential points and comply with all applicable laws and regulations. In addition, each publication must be dated with the date of publication so that it cannot be considered to be indefinitely up-to-date. The publication of incorrect, incomplete or misleading information can be illegal and result in fines, sanctions and criminal prosecution for TIPP Oil Manufacturer GmbH Co. KG and the individual perpetrators.

The use of private social media for business purposes is strictly prohibited. Whether an employee is active in social media for private purposes is a personal decision and not a business one. However, social media activities that affect the employee's work performance or that may damage the business or reputation of TIPP Oil Manufacturer GmbH Co. KG are subject to the code of conduct. It is irrelevant whether or not such activities take place via the employee's personal social media account.

Your responsibilities:

- You may not publish any information about the business activities of TIPP Oil Manufacturer GmbH Co. KG. If you are not authorized to do so. This applies both to the spoken word and to all written statements.
- You may not communicate with the media on behalf of TIPP Oil Manufacturer GmbH Co. KG without authorization for disclosure by TIPP Oil Manufacturer GmbH Co. KG.
- If you are responsible for providing information to the public on TIPP Oil Manufacturer GmbH Co. KG Business and Finance, including on social media, you must ensure that you have the appropriate authorization and that the information you are providing is true, consistent and not misleading. You must follow all relevant company standards and operating instructions and make sure that when using terms such as „Tipp Oil“ you use the permitted expressions in accordance with the Style Guide. Also, you must always use a medium that is appropriate to your message.

- You must not engage in casual conversation about sensitive or confidential matters, or communicate content that is racist, sexist, offensive, defamatory, fraudulent, or otherwise inappropriate.
- You may only use social media channels approved by TIPP Oil Manufacturer GmbH Co. KG for business purposes if you are an authorized user and have completed the appropriate training.
- You may not use personal social media accounts to disclose confidential business information or for any other business purpose.
- If you discuss topics in personal social media accounts for private purposes or endorse or recommend products / services from TIPP Oil Manufacturer GmbH Co. KG, you must point this out:
 - that you work for TIPP Oil Manufacturer GmbH Co. KG,
 - that you are not speaking on behalf of TIPP Oil Manufacturer GmbH Co. KG and
 - that you express your personal opinion, which does not necessarily have to be the same as that of TIPP Oil Manufacturer GmbH Co. KG.



Interactions

Whenever TIPP Oil Manufacturer GmbH Co. KG interacts with a customer, business partner, joint venture, government official, competitor or other distributor, we need to be just as aware of the risks as of the opportunities. We must also ensure that TIPP Oil Manufacturer GmbH Co. KG cross-border interactions comply with all applicable trade laws.

What if we don't obey the law?

Failure to comply with the law could result in fines for TIPP Oil Manufacturer GmbH Co. KG or serious damage to our business. Individuals also risk fines or imprisonment.

How should this chapter help you?

This chapter of our Code of Conduct is intended to help you conduct your business activities in a legally compliant, ethical and professional manner. In this way you can protect yourself from any suspicion of misconduct and secure the good reputation of TIPP Oil Manufacturer GmbH Co. KG.

Remember:

If you know or suspect someone is violating the Code of Conduct, please report it.

TIPP Oil Manufacturer GmbH Co. KG builds relationships based on trust, and we want to maintain and improve our reputation. For this reason, you should never accept or pay bribes or kickbacks. Unjustified allegations of bribery and corruption can also damage your reputation.

Everyone involved in the business of TIPP Oil Manufacturer GmbH Co. KG must comply with the anti-bribery and corruption laws of the countries in which we operate, as well as the relevant international laws.

Your responsibilities:

- You may not offer, give, demand, or accept any personal payment, gift, or favors in return for preferential treatment or to obtain a business advantage. You must not let anyone else do this for you.
- You are not allowed to pay bribes. If a facilitation payment has been requested or has been made, you must report this immediately to your line manager. If you make a payment because you have a specific fear for your life, your safety or your freedom, this is not a bribe payment, but it must be reported as such.
- Find out about your business partner by exercising due care.
- Dealing with government officials creates a greater risk of bribery. Therefore, you must comply with mandatory regulations.
- You must report corrupt behavior. TIPP Oil Manufacturer GmbH Co. KG or individuals can be held responsible for concealing a suspicion of bribery or corruption.

It's important to do the right thing - and be seen doing it. For this reason, we ask our employees not to accept gifts and entertainment from business partners or to offer gifts and entertainment themselves, especially if you do not have a clear conscience about accepting or offering them to your superiors, colleagues, your family or the public would admit to. Above all else, you must never allow business decisions to be influenced, or given the impression that they are offered or received, by gifts and entertainment. We encourage you to educate our vicarious agents and business partners (including governments and government officials) of TIPP Oil Manufacturer GmbH Co. KG. Gifting and Hospitality Principles.

Your responsibilities:

- You may not, directly or indirectly, offer, grant, demand or accept any of the following:
 - Unlawful or inappropriate gifts and hospitality, cash or cash equivalents (including daily allowances unless otherwise contractually agreed), vehicles, personal benefits or loans in connection with TIPP Oil Manufacturer GmbH Co. KG businesses or
 - Gifts and entertainment at which the respective business partner is not present or at a time when important business decisions are pending or
 - Gifts and hospitality that exceed the stipulated value limits, unless the approval of the line manager and the other necessary approvals have been obtained in advance.
- You must record this in the code of conduct: All gifts and hospitality given and received above the specified value limits in contact with government officials or other third parties, gifts and hospitality that can be perceived as influencing or a conflict of interest, as well as declined monetary gifts or gifts of excessive value, including personal items.
- If you offer gifts or entertainment to a government official, you may not offer reimbursement for: additional days for travel to tourist destinations or private visits, family members / guests. Before offering gifts and entertainment to a government official in excess of the specified limits, you must obtain approval through the Code of Conduct register.
- Before you accept a material gratuity (e.g. prizes, prizes) obtained in the course of your task that exceeds the specified value limits, you must enter the details in the code of conduct and obtain the approval of your direct superior.

Conflicts of interest can arise if your personal relationships, participation in external activities or participation in another company could influence your business decisions for TIPP Oil Manufacturer GmbH Co. KG. Or if it could appear to others that this is the case. Actual, potential or perceived conflicts of interest can endanger both your reputation and that of TIPP Oil Manufacturer GmbH Co. KG. You must avoid actual, potential, or perceived conflicts of interest wherever possible.

If you find yourself in an actual, potential or perceived conflict of interest, you must protect yourself against suspicion of misconduct by handling it transparently and entering the details in the TIPP Oil Manufacturer GmbH Co. KG Code of Conduct register. This only takes a few minutes and can save you time-consuming research. Provided that this does not result in any actual, potential or perceived conflicts of interest, you can acquire stakes in other companies outside of your working hours and pursue external professional activities. Outside of working hours, you can also get involved in your community, in politics, in education or in other non-profit organizations. In this case, however, you must comply with all applicable laws and regulations as well as the applicable TIPP Oil Manufacturer GmbH Co. KG Principles. If you have the slightest doubt, it is important to raise your concerns with your line manager before starting any new activity.

Your responsibilities:

- In any decision that you make at TIPP Oil Manufacturer GmbH Co. KG, You must not allow yourself to be influenced by personal considerations such as relationships or external interests of yourself, your family or friends.
- You must record all actual, potential or perceived conflicts of interest in the code of conduct register, regardless of whether you think that this could actually influence your decisions.
- If you are not sure whether there is such a conflict, you should contact your line manager.
- Refrain from making decisions that create an actual, potential, or perceived conflict of interest, or create the appearance of a conflict of interest.

Money laundering occurs when assets of criminal origin are concealed by legitimate business dealings or when legitimate funds are used to aid criminal activities, including terrorism. All businesses are at risk of being abused in this way and we must be vigilant to protect our reputations and make sure we comply with the law.

Your responsibilities:

- You must not knowingly do business with criminals, suspected criminals, or income of criminal origin.
- You must comply with all of the due diligence obligations set out by TIPP Oil Manufacturer GmbH Co. KG so that we know who we are doing business with.
- You must ensure that your business transactions for TIPP Oil Manufacturer GmbH Co. KG do not include the appropriation, use or possession of income or assets of criminal origin.
- You must not hide the origin of assets or the fact that they are of criminal origin.
- They must not enable the appropriation, possession or control of assets of criminal origin.
- If you know or suspect that your counterpart is involved in money laundering activities in connection with the transactions with TIPP Oil Manufacturer GmbH Co. KG, you must report this immediately. In order to meet the legal requirements, you are not allowed to tell your counterpart your suspicions. You may not falsify, hide, destroy or dispose of any relevant documents.

Outside of work, we all have our own interests, and you have the right to be politically active outside of work to the extent permitted by law. However, we must also protect the interests and the good reputation of TIPP Oil Manufacturer GmbH Co. KG. For this reason it is important that individuals keep their political activities separate from their duties at TIPP Oil Manufacturer GmbH Co. KG.

Your responsibilities:

- You may not use TIPP Oil Manufacturer GmbH Co. KG funds or resources, directly or indirectly, to support political campaigns, parties, candidates or people related to them.
- Funds from TIPP Oil Manufacturer GmbH Co. KG. May not be used to support political action committees. Company resources such as office supplies, e-mail, photocopiers and telephones may only be used for the benefit of TIPP Oil Manufacturer GmbH Co. KG.
- You are not allowed to make any political payments under the guise of charitable donations with funds from TIPP Oil Manufacturer GmbH Co. KG.
- You must always clearly point out that your political views and activities can be assigned to you personally and not TIPP Oil Manufacturer GmbH Co. KG, unless you are expressly requested as part of your job for TIPP Oil Manufacturer GmbH Co. KG You represent the views of TIPP Oil Manufacturer GmbH Co. KG.
- You need to know the rules on conflicts of interest and ensure that your involvement in politically motivated activities does not create a conflict of interest for you or TIPP Oil Manufacturer GmbH Co. KG.
- If you are running for public office, you must inform and obtain approval from your line manager prior to running. You must also register your interest in the Code of Conduct register and comply with local political participation laws.

Competition and antitrust laws protect free and fair competition. Supporting these Principles is important to us, not only because they are required by law, but because we believe they are in line with our beliefs. We expect all TIPP Oil Manufacturer GmbH Co. KG employees to do their part to combat illegal practices. These include price fixing, market allocation, volume agreements or coordinated procedures for public tenders, as well as anti-competitive practices or monopoly efforts. Be careful not to enter into any inappropriate understanding or arrangement with our competitors.

Your responsibilities:

- You may not make any agreements with competitors about prices or price components such as discounts, surcharges or credit terms, not even informally.
- You may not agree to a reduction or stabilization of production, capacities or product quantities with competitors.
- You may not agree to the division of certain areas, customers and markets with competitors.
- You are not allowed to agree on tenders or offers.
- You must not agree to boycott a customer or supplier with others, except in connection with internationally imposed government sanctions.
- You must not attempt to set a reserve price or a resale price on any independent dealer, distributor or reseller.
- You may not pass on or receive any information that is sensitive to competition law without a corresponding legal basis.
- You may not discuss matters with competitors that competitors are not legally allowed to agree on.
- You must adhere to the principle that all decisions about TIPP Oil Manufacturer GmbH Co. KG pricing, production quantities, customers and markets must be made by TIPP Oil Manufacturer GmbH Co. KG alone.
- You must leave the room if competition-related issues are raised at an industry meeting or other event. Make sure that your absence is documented and report the matter immediately.
- You must report violations if you know of potentially anti-competitive practices or if you are unsure whether certain practices are lawful or not.

Like all other international companies, TIPP Oil Manufacturer GmbH Co. KG must comply with all applicable national and international trade regulations. Such regulations include regulations on the import, export and domestic trade in goods, technology, software and services as well as international sanctions and trade restrictions.

Failure to comply with applicable laws can result in fines, delays, confiscation of goods or the loss of TIPP Oil Manufacturer GmbH Co. KG export or import permits, as well as damage to reputation or the imprisonment of individuals. It is important that you understand all of the requirements and how relevant they are to your job. In this way, you will help the company to pursue international business in the future.

Your responsibilities:

- You must obtain, maintain and communicate the correct customs and export control category for all goods and software products that are transferred internationally. For goods and software products that are physically moved, information on the value and origin information is also required.
- You must follow company guidelines when traveling with company property and hardware, including: Laptops, smartphones and other means of communication.
- You must follow company procedures when using trade / customs brokerage services.
- You must comply with company procedures when preparing or issuing an end-use certificate.
- You must ensure that third parties with whom you do business have been adequately screened against the applicable sanctions list.
- You must stop working immediately and contact a supervisor if any suspicious facts or alarms arise while dealing with a third party.
- You must not do business in a sanctioned country or with a sanctioned party unless you are specifically authorized to do so in accordance with company procedures. If you have authority to do business in a sanctioned country or with a sanctioned party, you must strictly adhere to company policies.
- You must classify, label, and manage technology that is subject to export restrictions in accordance with company procedures.
- You must stop working and contact a manager if you are faced with a restricted trade request.

Thank you for taking the time to read the Code of Conduct carefully. He will help you to recognize the most important risks for yourself and for TIPP Oil Manufacturer GmbH Co. KG and to maintain the good reputation of TIPP Oil Manufacturer GmbH Co. KG by knowing and understanding your responsibilities.

Of course, the code of conduct cannot describe every conceivable situation. Therefore, seek advice Basically if you are not entirely sure how to act. Contact your line manager for help. This is particularly important if you suspect that someone is violating the code of conduct and putting TIPP Oil Manufacturer GmbH Co. KG at risk. In this case you are obliged to report.

Please refer to the Code of Conduct if your task changes or you are faced with a new conflict situation or simply to refresh your memory. Above all, we want you to live by the Code of Conduct every day and to ensure that you always make the right decision.



Corporate principles

Business

Long-term profitability is a prerequisite for achieving our business goals and achieving continuous growth. Profitability is at the same time the benchmark for efficiency and for the value that customers attach to the products and services of TIPP Oil Manufacturer GmbH Co. KG. It provides the operational resources for the continuous investments necessary to meet future energy demand for the benefit of consumers. Without profits and a strong financial base, it would not be possible to meet our commitments.

The criteria for making decisions about investing or disposing of assets include considerations of sustainable economic, social and environmental development as well as a risk assessment of the investment.

Competition

TIPP Oil Manufacturer GmbH Co. KG support free competition. It is our concern to compete in the market fairly and responsibly and within the framework of existing competition law. We will not prevent others from competing with us fully.

Business Integrity

TIPP Oil Manufacturer GmbH Co. KG insist on sincerity, integrity and fairness in all business activities and expect the same from our business partners. The direct or indirect offer or grant as well as the demand or acceptance of benefits of any kind are not tolerated. Kickbacks are also bribes and should not be paid.

Employees must avoid conflicts of interest between their personal affairs and the tasks they perform for the company. Employees must disclose potential conflicts of interest to the employer. All business transactions on behalf of TIPP Oil Manufacturer GmbH Co. KG must be fully and correctly reported in accordance with the applicable regulations. They are subject to review and disclosure.

Social activity

TIPP Oil Manufacturer GmbH Co. KG pursue their legitimate economic goals in a socially responsible manner and within the framework of the respective national laws. If the company's economic situation allows, we actively support social projects.

Health, safety and the environment

TIPP Oil Manufacturer GmbH Co. KG takes a systematic approach to health, safety and environmental management in order to achieve continuous improvement. With this in mind, TIPP Oil Manufacturer GmbH Co. KG treats these topics like other essential business activities.

They set standards, set goals for improvements and measure, evaluate and report externally about their services. We are constantly looking for ways to reduce the environmental impact of our operations, products and services.

Local communities

TIPP Oil Manufacturer GmbH Co. KG Strive for good neighborly relations by continuously making their contributions to the general welfare of the communities in which they operate to enhance.

We carefully consider the social impact of our business activities. We work with others to increase the benefits to the local community and to mitigate any adverse effects of our activities. In addition, TIPP Oil Manufacturer GmbH Co. KG is constructively involved in social issues that are directly or indirectly related to our business.

Communication and dialogue

TIPP Oil Manufacturer GmbH Co. KG recognizes the importance of regular dialogue. We undertake to make our results known by providing all relevant information in full to anyone who has a legitimate interest, provided that its confidential nature does not conflict with this.

In our interactions with employees, business partners and local communities, we listen and respond honestly and responsibly.

Compliance with regulations

We comply with all applicable laws and regulations of the countries in which we operate.



Notes



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