

COMPLIANCE GUIDELINE

Berky stands for a trustworthy brand with high quality standards. Responsible, fair and reliable actions are an integral part of our corporate culture and the basis of the trust that customers, business partners and shareholders are giving us every day.

Taking responsibility also means acting lawfully. Compliance - compliance with laws and internal guidelines - is a matter of course at Berky. To emphasize the importance of compliance, the Management of Berky wrote these compliance guidelines:

- Compliance means complying with laws and internal guidelines. It is the responsibility of management to ensure compliance and to implement and enforce a compliance management system.
- The trust of our customers and workers, our business partners and shareholders are the basis for our success. Compliance is an indispensable basis for this trust and our basis for sustainable growth.
- We actively participate in the competition within the framework of the applicable laws.
- Violations of the law will not be tolerated. Employees are not held responsible for losses that are based on compliance with applicable laws.
- It is the obligation of all workers to comply with the applicable laws and internal guidelines.
- Transparency and communication are the key to compliance. We communicate openly and trustingly with our colleagues and business partners.

For us, compliance means ensuring that all employees and managers abide by applicable regulations and internal rules – in all countries in which we operate. Based on this, we follow the triad of preventing, recognizing, and reacting:

Preventing: We anchor preventive measures to avoid wrongful behavior. For example, the guidelines implemented in our subsidiaries contribute to this, as does continuous compliance advice and regular, mandatory training.

Recognizing: Control instruments help us to make illegal actions obvious. Using regular risk analyzes, internal audits and compliance reports, we record the status of our compliance management system and derive appropriate measures from it.

Reacting: We will deal with any violations of legal and internal requirements appropriately in each individual case. To gain knowledge of possible misconduct, we have installed a confidential reporting channel, an anonymous Berky whistleblower system with opportunities both for external and internal people about our homepage.

Dokument:	ComplianceGuideline	Geändert von: FK	Freigegeben von: FK
Version:	1.0 Stand vom 30.04.2020		Seite 1 von 3

We are assisting these goals by the following unique activities:

- **Informing and Establishing our Compliance Guideline for every Business Partner:** We will inform every Business Partner about our Compliance Guideline and we will take a lot of different actions like publishing these on our Homepage, in Business Contracts and similar documents, to secure that everyone is working in accordance with our companies values.
- **Prohibition of misconduct:** Sanctions for any cases of misconduct are published and updated on a regular basis.
- **Regular Compliance Training:** Every person must be trained in Berky Compliance Guideline activities on a regular base (Managers every 6 month, Workers every 12 month). Managers are responsible for their workers. Regular tests regarding the compliance knowledge are mandatory for every Person working with Berky.
- **Internal Audits of Processes and Privacy:** Our Compliance Officers are doing internal audits of different processes, with respect to local privacy law, and based on a four-eyes-principle.
- **Due Dilligence of new Workers:** Based on their role in our company, new colleagues will be checked regarding their former work done in respect of our compliance guideline, such as looking at former records both from other companies and public institutions.
- **Due Dilligence of new Business Partners:** For every new business partner, we will execute an individual due diligence evaluation to secure that this partner is acting in accordance with our compliance guideline. This due diligence is based on a draft which is given by our Compliance Officers.
- **Four-Eyes-Principle for Introduction of new Business Partners:** We implemented a decision-making-system where it is mandatory that starting a new long-term-relationship with a Business Partner has to be approved by at least two different managers.
- **Independent Evaluation of Contributions, Donations and Sponsorships:** Before giving contributions, donations and similar sponsorships, they will be evaluated by the company's advisory board and by a local partner lawyer if they are matching our compliance guideline.

Dokument:	ComplianceGuideline	Geändert von: FK	Freigegeben von: FK
Version:	1.0 Stand vom 30.04.2020		Seite 2 von 3

COMPLIANCE GUIDELINE

- **Documentation of all Gifts over 10 €:** All gifts given to other parties have to be documented by our bookkeeping and have to be reported to our Compliance Officers.
- **Establishing Whistleblowing:** We are offering an independent whistleblowing opportunity on our homepage for both external and internal parties to give hints. These hints will be evaluated at minimum by two independent parties in respect of the four-eyes-principle and they will also be presented to the company's advisory board on a regular base.
- **Independent Investigation Procedure:** In any case of hints for a misconduct, this will be investigated by an independent external party such as a lawyer or a similar institution.

We, as the management of Berky, hereby guarantee that we will act in accordance to these guidelines.



(Felix Knoll, CEO)



(Frank Suelmann, CEO)

I, as worker of Berky, hereby guarantee that I will act in accordance to these guidelines.

Name in Block Letters: _____

Date: _____

Signature: _____

Dokument:	ComplianceGuideline	Geändert von: FK	Freigegeben von: FK
Version:	1.0 Stand vom 30.04.2020		Seite 3 von 3