



## MAGNERA SUPPLIER CODE OF CONDUCT

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At Magnera, we are known by what we do and how we do it. We have earned a strong reputation as a global leader in our industry through consistent application of ethical business practices. We conduct business in line with our Purpose, Promise and Beliefs. Magnera has created this Supplier Code of Conduct (“**Code**”) to make clear our global expectations for our business partners with respect to how they conduct business with us and on our behalf. All suppliers, vendors, contractors, consultants, distributors, agents or any other provider of goods or services to Magnera and its affiliated companies (including their employees, agents, representatives and contractors) (“**Suppliers**”), are expected to comply with this Code. Suppliers shall use best efforts to have their suppliers and subcontractors commit to the principles and standards of this Code.

1. **Compliance with Laws.** Suppliers shall comply with all applicable laws, statutes, ordinances, regulations, rules and pronouncements wherever they are doing business for or with Magnera. When local law, rules, and regulations are less restrictive than this Code, Suppliers must adhere to the standards of this Code in addition to applicable laws.
2. **Anti-Corruption and Fair Competition.** Suppliers must compete fairly for Magnera’s business without violating any anti-bribery or corruption laws. Payment of bribes, receipt of kickbacks or giving anything of value to government officials, customers, suppliers or other third parties to obtain a personal benefit or competitive advantage is strictly prohibited. This includes the prohibition of “facilitation payments”, i.e., any form of unofficial payment to governments officials to facilitate or expedite the timing of activities that the government official is required to perform in relation to business activities conducted for or on behalf of Magnera.
3. **Conflicts of Interest.** Suppliers must disclose all potential conflicts of interest, including where a director, officer, employee, authorized representative, or agent of Magnera has a personal interest of any kind in the business relationship between Magnera and the Supplier, as well as where there is a link to a public or governmental institution.
4. **Gifts/Entertainment.** Suppliers are prohibited from providing or offering gifts or entertainment to Magnera employees or representatives that could inappropriately influence Magnera’s business decisions or gain an unfair advantage. Cash or cash equivalents are not permissible under any circumstances.
  - a. Any offer or provision of gifts, entertainment, or hospitality to a Magnera employee during an open bidding process in which a Supplier is involved is strictly prohibited.
5. **Accurate Finances and Invoices.** Suppliers shall maintain accurate financial books and business records in accordance with all applicable legal and regulatory requirements and accepted accounting principles. All invoices provided by Suppliers to Magnera shall be detailed, itemized and accurate in all respects.
6. **Trade Compliance.** Suppliers shall comply with all applicable international trade and compliance laws and regulations while shipping or transporting any product in relation to Magnera. Suppliers must comply with the trade regulations law of the country in which they operate and from which they supply any goods to Magnera, and, in all cases, with U.S. economic sanctions. No goods or services shall be provided directly or indirectly to Magnera from a country, entity or person that is subject to U.S. economic sanctions or restrictions, or sanctions or restrictions where they operate.
  - a. Magnera expects all Suppliers to ensure through suitable processes that business transactions and activities with both Magnera and third parties do not contravene export controls and sanctions, and to immediately provide any information and verification required. Suppliers must ensure that Magnera is informed in a timely manner about any export control restriction that applies to any goods supplied to Magnera.
7. **Human Rights.** Magnera believes that respect for human rights and ethical business conduct are fundamental to doing sustainable, socially responsible business throughout the world. Suppliers shall respect human rights as expressed in the United Nations Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights.
8. **Labor/Employment Laws.** Suppliers must follow all applicable labor, wage and hour laws, including those governing minimum wages, payment of overtime and maximum work hours. Suppliers must provide employees with wages and benefits that meet or exceed the minimum required by applicable international, national, and state laws and regulations.
  - a. Based on the child and forced labor principles of the International Labor Organization conventions, Suppliers are expected to restrict employment to those aged 15 or older or the local minimum employment age or the mandatory school age, whichever is higher. Suppliers must ensure that young workers do not do work that

- deprives them of attending school.
- b. Forced labor, including bondage and indentured servitude is strictly prohibited. The use of prison workers is not allowed, unless the prisoners freely consent to work and there is no menace of any penalty if a prisoner refuses the work offered.
9. **Respect in the Workplace.** Suppliers shall encourage a diverse workforce and provide a workplace free from illegal discrimination, harassment, hostility, intimidation, bullying or any other abusive behavior. Discrimination includes the payment of unequal remuneration for work of equal value. Suppliers must further prohibit retaliation, i.e., reprisal against an individual for filing a complaint, participating in an investigation, or otherwise opposing employment practices that they reasonably believe violates the law.
10. **Health and Safety.** Suppliers shall provide clean and safe working environments for all their employees and shall abide by their respective countries' safety laws and regulations. This must include, as a minimum, ensuring a workplace with appropriate protection from exposure to hazardous materials, providing safety training appropriate to the task, having an emergency preparedness plan in place, providing personal protective equipment that is well maintained (as needed and free of charge), and ensuring access to potable water of good quality and accessible and clean sanitation facilities.
11. **Freedom of Association and Collective Bargaining.** Suppliers must respect the right of employees to form and join organizations of their own choosing (such as trade unions) and to engage in collective bargaining. Suppliers must not retaliate or discriminate against employees who exercise these rights. Trade unions are to be allowed to operate freely in accordance with applicable local laws. This includes the right to collective bargaining for the settlement of disputes about working conditions and the right to strike within the framework of applicable international, national, and state laws.
12. **Environmental Protection.** Suppliers shall uphold all environmental laws, rules and regulations. Suppliers shall focus on developing and implementing environmentally sustainable business practices. All environmental permits shall be up to date. Waste and hazardous materials are to be properly handled, labeled, stored and disposed. All cases involving harm to the environment within a Supplier facility servicing Magnera must promptly be reported to Magnera.
13. **Confidentiality/Data Privacy.** Suppliers are expected to keep confidential any Magnera non-public, confidential or proprietary information disclosed by Magnera in the course of the business relationship. Suppliers shall also abide by all applicable laws concerning data privacy and protection.
- a. If individuals are entitled to fundamental privacy rights under an applicable legal framework (e.g., the EU GDPR), the Supplier shall comply with any statutory request that is received in connection with the exercise of these rights. Where such requests relate to Magnera employees or are connected to the Supplier's business relationship with Magnera, Supplier shall notify Magnera about the receipt of such request and will coordinate with Magnera before responding.
14. **Auditing.** Suppliers will allow Magnera and/or third-party representatives, retained by or representing Magnera (collectively, the "Auditor"), to assess Supplier's compliance with the Supplier Code of Conduct by inspecting Supplier's facilities during normal business hours and reviewing Supplier's practices, policies, and relevant records. Supplier shall further allow the Auditor to interview Supplier's personnel without monitoring, solely to verify Seller's compliance with the Supplier Code of Conduct. Supplier shall not request or encourage Supplier's personnel to furnish false or incomplete information to the Auditor during such interviews and shall not take retaliatory action against Supplier's personnel interviewed.
15. **Reporting Violations.** Suppliers must record and monitor its practices to ensure all aspects of this Code are being upheld. Any violations of this Code must be reported immediately to Magnera. Magnera may terminate its relationship with Suppliers violating this Code. Suppliers may also report suspected violations via Magnera's Integrity Helpline on a 24/7 basis on the internet at [Magnera.ethicspoint.com](https://www.magnera.com/ethicspoint) or by phone at 1-800-346-1676 in the USA or to other dedicated phone lines in other countries throughout the world where Magnera has operations or offices. A list of international phone lines is provided on Magnera's website at [www.Magnera.com](https://www.magnera.com). Reports to the Integrity Helpline may be made anonymously.
16. **Consequences.** Magnera has confidence that its Suppliers will adhere to the terms and conditions of this Code and actively do their utmost to achieve its standards. In case of a violation of this Code, Magnera may notify the Suppliers and specify an appropriate deadline by which the remedial action to comply is required. If the Suppliers continue failing to comply with the Code after such notice or to remedy the breach by the specified deadline, or if the breach of the Code is so severe that Magnera cannot reasonably be expected to continue the business relationship, Magnera is entitled – without prejudice to any other rights – to terminate any contract and/or business relations with the Supplier with immediate effect and reserves the right to bring further legal action at its discretion.

**Read, acknowledged, and agreed:**

Place / Date: \_\_\_\_\_

Supplier Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Signatory Title: \_\_\_\_\_