

# Tosca Code of Conduct

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## Our Mission

Revolutionize the flow of goods through the supply chain eliminating waste at every turn.

## Our Vision

Convert all one-way packaging to reusable containers.

## Our Values



### Appreciation:

We're a compassionate company who values our team members and customers. Respecting them means caring about their satisfaction and success.

### Expertise:

We know supply chains top to bottom, end to end, across a range of segments..

### Passion:

We are hungry to make things better, smarter, easier. We love what we do and the value it creates.

### Customer Focused:

We are most successful when our customers win. We listen and learn, then actively pursue the right solution for long term success.

### Reliability:

Our people and products always come through — efficiently and thoroughly.

### Collaboration:

We work together, communicating with complete transparency. Side by side across functions and geographies is how we do our best work.

# A message from our Executive Leadership Team

## Dear Tosca Team Members:

At Tosca, we know that operating a global company comes with great responsibility. We take pride in our reputation for delivering high-quality containers and services in a manner that never compromises our integrity or our standards of business conduct. This has made us a leader in reusable plastic packaging and with more than six decades of expertise, collaborating with growers, suppliers, and retailers to deliver customized reusable packaging and supply chain solutions across the globe.

Our reputation depends on you—team members who know that no amount of financial success is more important than doing what is right. Nothing should compromise our commitment to integrity.

Our Code of Conduct (Code) sets the basic expectations of the company and provides information about where to find more details on particular topics. It is based on our shared beliefs and commitment to compliance at every level of the company.

We encourage you to see our Code as both your guide and a valuable resource for knowledge and advice on how to act. As such, all Tosca team members, irrespective of whether you are a manager, a team member or contract staff, have a responsibility to read, understand, and follow the principles contained in our Code. Anything less than 100% compliance undermines our performance and can put Tosca and our team members at risk. And as part of that responsibility you have a duty to promptly raise any questions or report any concern regarding a failure to comply with our Code. You can do this through your supervisor, manager, human resources, the legal team or the confidential Tosca Ethics Hotline. There will be no retaliation against anyone who reports a failure or concern in good faith.

All of us share the responsibility of making our Code a central part of our everyday business activities. Those with whom we do business, expect and deserve nothing less. Our reputation and future success depend on each of us taking personal responsibility for living the values outlined in our Code. By doing this we will continue to be known as a company that delivers excellent services while never compromising our Core Values.

Thank you for your hard work and continued commitment to maintaining the Tosca reputation for integrity and high ethical standards.



  
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Introducing Our Code

# Upholding our Code

## Our Commitment

Our team members are the indispensable ingredient that holds our company together, reinforces its reputation for excellence, and ensures its progress and success. We are the foundation on which our company is built, and we are responsible for its legacy.

This Code of Conduct (Code) contains the rules and guidelines with which we as Tosca team members must comply every day.

Our Code incorporates our six core values with the behaviors we must follow to maintain our company's ethical standards. It provides us with direction on how to use good judgment to resolve ethical dilemmas and provides the information we should use when we have questions or concerns.

Our Code is supplemented by policies and procedures on a range of topics which help us make sound, ethical decisions and Tosca expects everyone to comply with them.

## Your Responsibilities

As team members of Tosca, we all need to comply with its letter (what it says) and its spirit (what it means). Our Code cannot give you specific advice for every situation, dilemma or decision so always ask for help from your manager or supervisor if you need it.

As a global company, we are subject to the laws and regulations of the different areas where we do business. Each of us is responsible for knowing and following the laws that apply to us wherever we work.

Where local laws or regulations differ from our Code, you should follow whichever guidelines set the highest standard of behavior. If you are in doubt, always seek assistance from your line manager, human resources, the Tosca legal team or by using the Tosca Ethics hotline before proceeding.

## Consequences for Violating our Code

Violations of our Code may carry serious consequences, including disciplinary action up to and including termination, in addition to possible civil or criminal liability. We all have a duty to report any known or suspected unethical or unlawful conduct through the proper channels.

# Holding Leaders to a Higher Standard

## Our Commitment

We believe that it is the responsibility of our leaders – directors, officers, and managers – to set the tone for an ethical Tosca, promote a respectful workplace, and provide employees with the right guidance, tools, training, and environment to ensure the only way we work is our way – with honesty and integrity.

## Your Responsibilities

Those who lead other team members are expected to:

### Be a role model

- Promote compliance by example: Be a role model for ethical behavior.
- Support and take part in ethics and compliance activities, such as training.

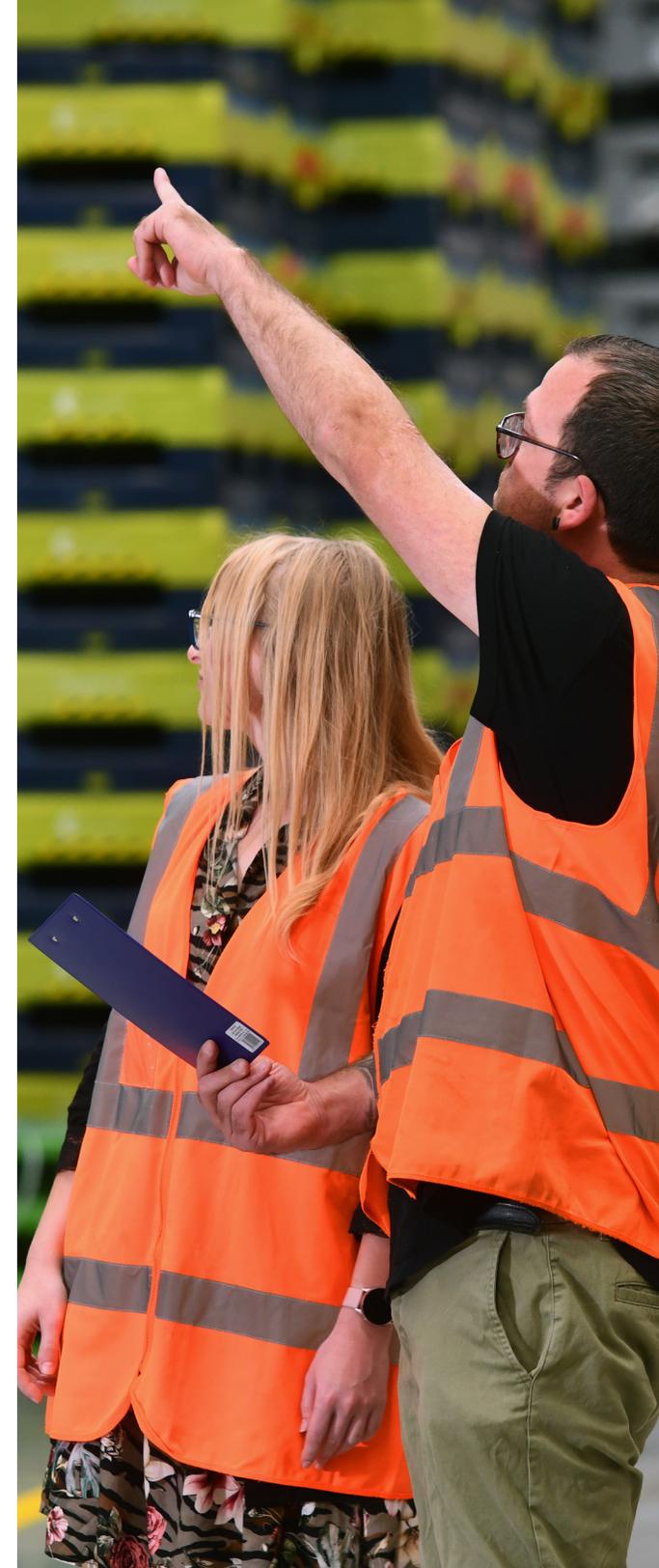
- Encourage team members to seek guidance and speak up.
- Provide support to team members asking questions or raising concerns

### Promote diversity

- Treat all team members fairly and consistently, with dignity and respect.
- Protect team members from retaliation/victimization.
- Value the skills, abilities, backgrounds, and experience of every individual on your team.

### Enforce our code consistently

- Hold team members accountable for their performance.
- Ensure all team members understand our Code's requirements and have the resources to comply with the company's expectations.
- Encourage an open-door policy.



# Sharing and Reporting Concerns

## Our Commitment

The decision to report a concern or problem is not always easy.

Our company takes every report of compliance concerns seriously and will investigate all concerns promptly and fairly. All concerns are presumed to be good-faith reports at the outset of any investigation.

Tosca will keep confidential all reports and any associated investigations as well as the statements and information provided where practicable and in accordance with the respective local legislation.

## Your Responsibilities

You are encouraged to voice concerns and seek help no matter what the nature of the problem or how minor it may appear.

- Report concerns of known or suspected misconduct immediately.
- Familiarize yourself with and follow the policies, laws, and regulations that apply to your job.
- Complete all required Code or policy trainings, certifications or any other compliance requirements in a timely manner.
- Conduct business according to the highest legal and ethical standards.
- Cooperate with investigations, audits and other reviews when asked. Be aware of the types of behaviour that could be considered retaliation and take steps to avoid such behaviours.

# Sharing and Reporting Concerns

You may ask questions, seek guidance, and report concerns to your line manager, human resources or the Tosca legal team as Tosca values an open door policy.

Concerns may also be reported to the 24/7 Tosca Ethics Hotline either by calling – see numbers below – or via the web portal [www.tosca.td.ethicspoint.com](http://www.tosca.td.ethicspoint.com).

## Ethics Hotlines

Austria	0800 068784
Belgium	0800 74717
Germany	0800 1810196
Israel	1809 349253
Italy	8007 29260
Netherlands	0800 0226792
Poland	8000 05059
Spain	9009 97931
United Kingdom	0808 1962109
United States	855 515 0090

**If you are in doubt about whether to seek guidance or raise concerns, ask yourself:**

- Is the action legal?
- Is the action in line with our company core values?
- Does it comply with our Code?
- Could it cause any risk to me, my workmates, my colleagues or our company?
- What would others think about this action?
- How would this look if the action were reported to the public?
- Does it feel right?

Use good judgment.

**No one, at any level of our Company, has the authority to make you violate our Code.**

# Free from Retaliation

## Our Commitment

Our Company does not tolerate any form of retaliation against team members who make a good-faith report and/or participate in investigations for known or suspected ethical or legal misconduct or policy violation.

### Retaliation

An act that negatively affects a team member in reaction to the team member filing a complaint or legal proceeding, or for participating in an investigation or legal hearing. Examples may include, but are not limited to, termination, loss of wages, or change in work hours.

## Your Responsibilities

### Never Retaliate

Be aware of the types of behaviour that could be considered retaliation and take steps to ensure you avoid even the perception of retaliating against others.

### Do Not Fear Retaliation

Contact your manager, HR, or Tosca Legal Team or report through the Tosca Ethics Hotline if you believe you or someone you know has experienced retaliation for raising a compliance concern.



# Human Rights and Fair Employment Practices

# Respecting Others

## Our Commitment

Tosca is committed to conducting business in a manner that respects the Universal Declaration of Human Rights and the International Labor Organization's core standards.

This means we are committed to a workplace free of discrimination, harassment, forced labor, human trafficking, modern slavery, child labor, conflict minerals, freedom of association and fair wages, and strive to ensure individual rights within our area of influence.

Nor will we do business with anyone who fails to protect human rights especially those who engage in forced labor, human trafficking, or the exploitation of any person, including children.

## Your Responsibilities

- Respect all coworkers, clients, and business partners.
- Be sensitive to how your behavior affects those around you. Put yourself in the other person's position and consider your actions. Never tell jokes that may offend someone else.
- Speak up if you find someone's actions offensive or hostile.
- If you personally experience or are aware of any act of discrimination or harassment report the situation (pg.9).
- Base decisions about hiring, training, promotions, pay, benefits, and other employment-related practices on legitimate business needs and an individual's abilities as they relate to the job.
- Understand local laws related to child labor, labor rights, fair wages and freedom of association. Comply with all labor and immigration laws and follow applicable wage and hour requirements relating to overtime, meal periods, and rest breaks.
- Remind suppliers of their obligation to comply with our Supplier Code of Conduct, including its human rights provisions.



# Respecting Others

## Discrimination

Failure to provide equal opportunity on the basis of someone's race, gender, gender reassignment, ethnicity, national origin, age, religion or belief, disability, veteran status, social condition, sexual orientation or any other class protected by law. The legal protection varies in each country. Please contact the Tosca legal team for more specific guidance.

## Harassment

An unwanted or hostile situation created for the purpose of violating an individual's dignity, creating an intimidating, malicious, degrading, humiliating, or offensive environment for that individual, or interfering with an individual's ability to perform his or her job.

It could be conduct related to their race, religion (including religious dress and grooming practices), color, sex/gender (including pregnancy, childbirth, breastfeeding or related medical conditions), sex stereotype, gender identity/gender expression/ transgender (including whether or not you are transitioning or have transitioned) and sexual orientation, national origin, ancestry, physical or mental disability, medical condition, genetic information/ characteristics marital status/ registered domestic partner status, age, military or veteran status, and any other basis protected by national, federal, state or local law or ordinance or regulation.

## Forced Labor

Forced labour can be understood as work that is performed involuntarily and under the threat of any penalty. It refers to situations in which persons are coerced to work through the use of violence or intimidation, or by more subtle means such as manipulated debt, retention of identity papers or threats of denunciation to immigration authorities.

## Human Trafficking

Human trafficking involves the use of force, fraud, or coercion to obtain some type of labor or commercial sex act. Traffickers might use violence, manipulation, or false promises of well-paying jobs or romantic relationships to lure victims into trafficking situations.

## Modern Slavery

An alternative term for forced labor or human trafficking. Modern slavery is the severe exploitation of other people for personal or commercial gain.

## Child Labor

The employment of a child in a business or industry especially in violation of laws prohibiting the employment of children under a specified age.

# Respecting Others

## Conflict Minerals

Revenue from conflict minerals has been linked to funding for groups engaged in extreme violence and human rights atrocities. We work closely with suppliers of raw materials and vendors of parts and components, and we communicate our expectation that they will comply with all applicable laws, including laws aimed at providing conflict-free minerals.

## Freedom of Association

The right of workers and employers to form and join organizations of their own choosing, the right to expressive association – often for political purposes – and the right to intimate association - right of individuals to maintain close familial or other private associations free from state interference.

## Fair Wage

A wage that is reasonable for the type of work being done and is the minimum amount offered to workers to enable fulfillment of family requirements, especially the ability to get food, shelter, and clothing quite easily. It is often defined in law as a minimum wage although typically fair wages are more than the minimum wage.

Corey, a manager overhears his colleague, Justin, say to his employee, Sheila: "How old are you? Isn't it time you retired?" Although she finds the comment to her age offensive, Sheila does not complain. Does Corey have any obligation to act?

### ANSWER

As a manager, Corey is held to a heightened standard of conduct. Justin's comment on Sheila's age is inappropriate. Although Sheila has not complained about her supervisor's comment, Corey still has an obligation to address the conduct directly with Justin and report the issue to HR Services.



# Financial Integrity

# Accurate Financial Records

## Our Commitment

Tosca is committed to maintaining financial records which are truthful, accurate, understandable, and properly managed in compliance with all applicable local, state, federal, and international laws as well as our company's policies.

We follow required financial reporting and document retention and disposal practices to help us avoid serious business risks that could have a legal or financial consequence for our company.

We are committed to fully cooperate with government investigators, company auditors, or management requests for information or documentation by providing an accurate and complete response to the request.

### A Record

Contains information that is evidence of a business activity. Records can include audit reports, expense reports, time sheets, marketing data, and contracts.

## Your Responsibilities

- Understand what information is 'a record' and properly report, retain, or destroy it following applicable guidelines. See advice from the Finance/Accounting Unit if you have any questions or concerns about document retention or destruction.
- Ensure all records are complete, accurate, understandable, and timely.
- Follow all Tosca policies, procedures and requirements regarding financial records.
- Ensure all financial transactions are authorized by management.
- Accurately record all expenses, assets, liabilities, and revenues.
- Never hide, alter, falsify, or disguise the true nature of any record or transaction.
- Cooperate fully with audits, as well as internal and government investigations.

# Accurate Financial Records

- Report immediately accounting or auditing irregularities, incidents of fraud, or other information that could make our reports inaccurate.
- Make sure any financial transactions include any applicable supporting documentation for a clear and transparent record for all transactions.
- Thoroughly review all relevant supporting documentation prior to granting a financial records related approval.
- Only obtain goods and services from approved vendors.
- Limit cash purchases whenever possible.
- Ensure all expense reports have proper business justifications.

Remember that we all work with Tosca financial records in some form or other: timecards, expense reports, benefits enrollment forms, purchase orders, quality logs, financial statements, and many other forms of records and data.

Janice updates customer order information as part of her job. She wants to boost sales figures for December and considers pushing delivery dates in the computer system so RPC shipments occur that month instead of in January. Is this acceptable?

## ANSWER

No. Entering accurate sale dates is critical to reflecting true company financial statements at quarter and year-end. False entries should never be made to company records, even if doing so may enhance our financial results.



# Protecting Property and Company Assets

# Protecting our Assets

## Our Commitment

We are committed to taking great care of our assets at all times, protecting them from harm such as loss, damage, theft, misuse, or waste.

Company assets can include anything from buildings and equipment to funds, software, patents, and other intellectual property.

Tosca also respects our customer, vendor and competitor property, technology, systems, equipment, information, and facilities that are entrusted to us through preservation, protection, and proper management. This is safeguarded and honored through contractual commitments.

## Protecting Physical Assets, Products and Services

Physical assets include buildings, materials, equipment, technology assets, our products and even office supplies. All of these assets are to be used for company purposes and protected. Each of us with access to company computing devices has the duty to protect these assets at all times.

## Technology Assets

Technology assets are anything owned by the company – tangible or intangible – such as phones, computers, computer screens, office equipment and software.

Tosca allows occasional personal use of Tosca technology assets within reason, as long as it does not compromise the company's interests or affect a team member's job performance.

## Your Responsibilities

- Do not borrow or remove property from Tosca premises without proper authorization.
- Do not use Tosca assets to support personal activities.
- Secure Tosca assets to prevent theft or misuse.
- Report any observed or suspected misuse of Tosca products or equipment to your line manager, human resources, the Tosca legal team or the Tosca Ethics Hotlines.
- Keep in mind that use of Tosca-issued technology assets may be monitored, in line with internal policies and applicable law. Secure and protect them and report any instances of misuse or fraud.

# Protecting Information

## Our Commitment

Tosca commits to using reasonable measures to keep proprietary and confidential information secret.

Confidential information will be treated in such a way as to preserve its integrity and value at all times, whether it belongs to our company or to others who have entrusted it to us.

Data privacy laws safeguard information about individuals. Tosca respects the basic right of individuals to privacy. We are committed to protecting the information provided to us by our team members, customers, and others with whom we do business and only collect essential personal information for lawful purposes.

## Confidential information

Any valuable commercial information that provides a business with an advantage over competitors that do not have this information. Includes pricing data, financial results, tool design, and customers' business information.

Confidential information can be provided in many ways—through conversations, documents, email, or the technology we use in our business—and may relate to any part of our own or our customers' activities.

## Proprietary information

A type of knowledge-based asset, such as:

- Patents
- Trademarks
- Copyrights
- Confidential business-related information

## Intellectual property

Property that may include inventions, computer software, product designs, business or technical information, and manufacturing expertise. Intellectual property may also include patent rights, utility models, trademarks and service marks, domain names, copyrights, design rights, database extraction rights, rights to know-how or other confidential information, and rights under IP-related agreements.

These all represent a significant investment requiring protection in accordance with Company policies and applicable laws and regulations.

# Protecting Information

## Your Responsibilities

- Do not disclose the company's or our customer's confidential or contractual information unless properly authorized by an appropriate leadership team member. This applies to former Tosca team members as well.
- Obtain written authorization from management prior to using Tosca's assets and resources for personal, community, or charitable activities.
- As best you can, guard all company physical assets and technological assets against loss or damage.
- Protect User IDs and passwords. Do not share them with anyone, including other Tosca employees, family members, or customers.
- Do not access our network through unauthorized applications or devices. Do not download unauthorized software or applications on – or connect unauthorized hardware or storage devices to – your Company-issued computer.
- Honor the copyrights of software installed on your equipment. Never duplicate, install, or use software in a way that violates the copyright or applicable license terms.
- Protect personal information, even of former team members, entrusted to you or to the company; do not disclose it unless authorized to do so by an appropriate leadership team member.
- Exercise caution when discussing company propriety and/or confidential information in public places, such as restaurants, airports, etc.
- Consult the leadership team if you are unsure whether you must obtain company permission before using or sharing confidential information.
- Honor our intellectual property (IP) and the IP of others. Our IP is the product of many years of work and should be shared only on a need-to-know basis.
- Do not discuss company trade secrets or non-public proprietary information in public places such as elevators, planes, and restaurants, where others can hear it. Avoid discussing confidential research or ideas with anyone outside our Company.

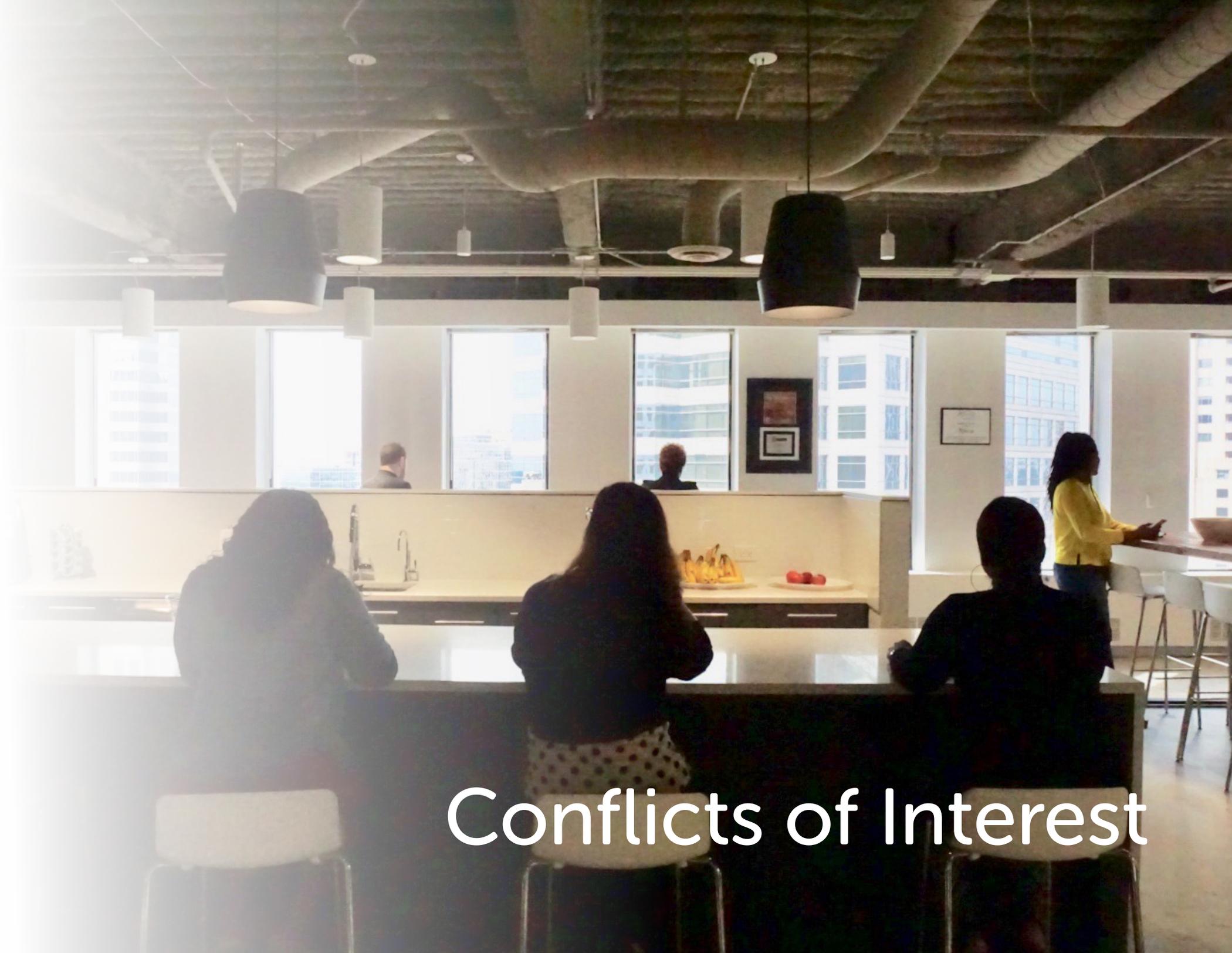
# Protecting Information

While at lunch, Cindy and her coworker discuss a current project. Using this lunch as an opportunity to finalize some business strategy decisions, they openly discuss company information, assuming no one will overhear them. When leaving the restaurant, Cindy notices some employees from a competitor company sitting at a table behind them. What should Cindy do?

## ANSWER

Cindy should immediately notify management of the potential disclosure. She and her manager can then work with the leadership team to ensure appropriate measures are taken to avoid or minimize damage. As Tosca team members, we must protect our company's confidential information and exercise caution at all times when discussing information in public places.





# Conflicts of Interest

# Avoiding Conflicts of Interest

## Our Commitment

We commit to avoiding conflicts of interest by establishing policies and procedures and implementing training which prevent personal or family interests interfering with the ability of all our team members to perform their jobs effectively and without bias or that could improperly influence, or appear to improperly influence, business decisions.

## Areas of conflicts of interest we work to avoid include:

### Business Relationships with Family and Friends

- Direct reporting responsibility over someone with whom we share a close personal relationship [family members, member of our household, or someone with whom we have/ had a romantic relationship].
- A family member or friend who does business with Tosca

## Participating in Outside Business Interests and Employment

- Engage in any type of outside business or other interest that may constitute a conflict of interest or otherwise affect our job performance.
- Using company resources, including time or assets, in the pursuit of another business or for individual gain.

## Serving on a Board of Directors

Serving on a board of directors for which may interfere with the ability to perform job duties appropriately.

**The ability to make sound, unbiased business decisions is a key to our success.**

# Avoiding Conflicts of Interest

## Your Responsibilities

- Act in the best interest of our company and never let your personal interests interfere or appear to interfere with your ability to make sound, objective business decisions.
- If you are aware of a possible conflict of interest, immediately disclose it by speaking with your line manager, human resources, the Tosca legal team or by using the Tosca Ethics Hotlines.
- Never use your job at Tosca or access to Tosca resources to benefit yourself, your family, or your friends.
- Disclose any outside jobs and affiliations with customers, competitors, or suppliers to your supervisor and get written approval before proceeding with these relationships.
- Obtain approval from management if you or an immediate family member is interested in conducting a personal business transaction with the company.
- Ask yourself whether your personal interests could interfere with those of the company. Even if private interests do not affect your business decisions, you should consider how others may perceive it.
- Withdraw from decision-making that creates or could appear to create a conflict of interest until you are certain none exists.
- Seek advice from your supervisor, HR Services, or other members of the leadership team if you are unsure of the appropriate action to take.

**Consider the following when determining whether you have a conflict of interest:**

- Would this situation affect any decisions I make on behalf of our company?
- Would my coworkers think this situation affects how I do my job?
- How would this look to someone outside our company, such as a customer or shareholder?
- How would this be perceived by the public if it were reported in a newspaper?

# Avoiding Conflicts of Interest

Paige began working for Tosca this week and met her direct supervisor, John. After learning her job duties and meeting some of her coworkers, she discovered John directly reports to Paige's uncle Duane, who is constantly traveling for work. Because Paige does not directly report to her uncle and the office employs many workers, she does not believe she needs to report the relationship. Is Paige correct?

## ANSWER

No. Paige and Duane should immediately report the potential conflict of interest. Although Paige does not directly report to her uncle, there is a conflict present because Paige's uncle supervises John, who in turn supervises Paige. Regardless of whether Duane works at Tosca's office location, he makes the ultimate decisions concerning Paige's employment. Paige and Duane should promptly report the family relationship so HR Services so that any potential conflict can be resolved.





# Competition and Antitrust Laws

# Competing Fairly

## Our Commitment

We are committed to competing fairly and ethically for all business opportunities and do this through competing assertively, but fairly. We adhere to antitrust laws prohibiting behavior that unlawfully limits trade or restricts fair competition and implement them through internal policies and practices.

**Focus areas are on jobs where team members are:**

- Dealing with competitors
- Dealing with customers
- Dealing with suppliers
- Participating in industry associations
- Collecting competitive information

Our policies include the need to obtain internal authorization before making public disclosures about business activities. In this way we make sure we make only accurate claims concerning our containers and services and those of our competitors.

All false or disparaging statements made about another person or business, whether spoken or written, are prohibited. We deal honestly and openly with customers, suppliers, and competitors.

**Anticompetitive behavior is illegal and may damage the business and reputation of Tosca.**

# Competing Fairly

## Your Responsibilities

- Understand how competition laws apply to our business. In some countries, violations of antitrust laws can lead to large fines and even imprisonment.
- Treat all customers and suppliers honestly, fairly, and objectively.
- Select suppliers based on merit and make clear to all suppliers we expect them to compete fairly for our business.
- Avoid unfair or deceptive practices.
- Always present our services in an honest and forthright manner. In situations where you may be more likely to interact with competitors, such as at trade shows, conventions, trade association meetings, and other industry events, it is important to avoid even the appearance of anticompetitive conduct
- Immediately leave any meeting or informal gathering where competitors are present and anticompetitive behavior is exhibited.
- Report any discussions or behavior that could be considered anticompetitive.
- Seek the advice of your immediate line manager, human resources, the Tosca legal team or by using the Tosca Ethics Hotlines if you are unsure how to handle the situation.
- If we become aware of any false or misleading communications about Tosca or our competitors, report the issue to the leadership team.



# Competing Fairly

Mathias recently attended a trade association meeting where many competing companies discussed pricing discounts prevalent in the industry. Some participants said they wished they could do something to avoid the financial impact of having to provide these discounts. Mathias did not comment and immediately left the meeting. During the next few weeks, several of these companies raised their prices. What should Mathias do?

## ANSWER

Mathias did the right thing by immediately leaving the meeting. His next step is to promptly report the occurrence to the leadership team. Remember: Any time we find ourselves present during a discussion of prices with competitors, we should try to break away in a manner that makes it clear we consider it improper, and then promptly disclose the occurrence to the leadership team.





tosca

לעטן אסור

חסינת פנים  
חובה

ציוד מגן  
חובה

# Anti-Bribery and Corruption

# No Tolerance for Bribery and Corruption

## Our Commitment

Tosca commits to fully complying with all applicable anti-bribery and anticorruption laws in the countries in which we do business. Most countries in which we operate prohibit corruption. Many countries also have laws, which apply to us, even when we are working in other countries. In essence, and irrespective of the details, these laws tell us we commit to never offering or paying any bribe to a foreign government official. To help fight bribery, we keep accurate and detailed business records and accounts.

Our company has instituted certain due diligence procedures that we must all follow when engaging agents, consultants, and other representatives of customers, suppliers, contractors or other third parties representing another company.

Tosca values honesty and fairness in all aspects of our business. We expect the same in our relationships with our business partners.

**Bribery and corruption are strictly prohibited and have no place in our company's culture.**

## Forms of Bribery:

**Bribery is where anything of value including cash, gifts, entertainment, or favors are given above a nominal values in exchange for an improper business advantage, including:**

- Giving or receiving of gifts or entertainment
- Payment or reimbursement of travel expenses
- Charitable donations or social contributions
- A promise to pay or provide forgiveness of debt
- Personal favors
- An offer of employment for government official, or his or her relatives
- Discounts on products and services not readily available to the public
- Scholarships awarded to relatives of government official
- Loans at favorable interest rates
- Giving a facilitating payment (or 'grease payment'), which is a small payment of cash or something of value made to a government official to expedite or secure the performance of a routine governmental action.

# No Tolerance for Bribery and Corruption

**Commercial bribery** involves the corrupt dealing with the agents or employee of potential customers, suppliers, contractors, or other third parties as an attempt to obtain or retain business or to secure an advantage over competitors.

**Bribery of foreign government officials** include employees of state-owned or controlled enterprises such as national companies, officials of designated public international organizations, and political party candidates and officials.

This means no one may offer or give anything— gifts, payments (such as kickbacks, bribes or facilitating payments), entertainment, favors, or anything else of value—that exceeds nominal value to a third party for the purpose of obtaining or retaining their business

For the purpose of accepting gifts, 'nominal' is a value of or less of \$75 USD or its equivalent in any other currency.

## Your Responsibilities

- Do not give bribes or facilitating payments or permit others to do so on our behalf.
- Avoid even the appearance of anything improper, regardless of local practice or the practice of other companies.
- Comply with all anti-bribery and anticorruption laws.
- Report any instances of bribery or corruption in any form immediately to your line manager, human resources, the Tosca legal team or by using the Tosca Ethics Hotlines.
- Accurately record and fully disclose transactions in which a bribe may have occurred.
- Never offer or accept anything of value meant to improperly influence business decisions.
- Consult with your line manager, human resources, the Tosca legal team or by using the Tosca Ethics Hotlines when in doubt about what is considered a bribe.

# No Tolerance for Bribery and Corruption

Use the following questions to determine if a gift or payment may be a bribe:

- Is the gift or entertainment customary for the relationship, or is it intended to influence a business decision?
- Is the gift modest, or does it create an obligation?
- Would I be embarrassed if someone else became aware of the gift or entertainment?
- Is the gift or entertainment legal in my country and the country of the other party?
- Does company policy prohibit me from accepting the gift or entertainment?

While at a business-sponsored dinner with a vendor, Antoine was asked to join the vendor's leadership on a cruise they are taking next summer. The vendor's CEO said that the cost for the cruise would be "on the house" as long as Antoine signs the long-term contract that Tosca is negotiating with the vendor. Should Antoine accept the offer?

## ANSWER

No. The gift of the cruise is outside of what is considered customary and is intended as a bribe to influence a business decision. Antoine should notify his manager and HR Services immediately so that they can take appropriate action.



Money Laundering

# Transparency to Prevent Money Laundering

## Our Commitment

We believe in conducting business only with reputable third parties that conduct legitimate business activities and are funded by legitimate sources. We comply with anti-money laundering laws and do not proceed with suspicious transactions. We conduct due diligence on third parties to prevent the inadvertent use of our business for criminal purposes.

To avoid engaging in acts of money laundering, we have strict company payment procedures processes and policies in place which include the requirement to be observant of any irregular payments or refund request.

## Your Responsibilities

- Familiarize yourself with company payment procedures.
- Watch for irregular payments.
- Be alert for offers for cash payments, unusual payment origins, or methods, payments from parties not involved in a transaction, or anything irregular in the way payments are made.
- Promptly report any payment irregularities to your line manager, human resources, the Tosca legal team or by using the Tosca Ethics Hotlines.

**Money laundering is the process by which individuals or entities hide or disguise illegally obtained money by making it appear legitimate.**





Trade Law

# Complying with International Trade Laws

## Our Commitment

Tosca is committed to complying with the laws and regulations governing trade in all countries where we choose to operate. Our ability to import and export products and services across the globe relies on our such compliance. Our policies and procedures prohibit conduct business with countries or third parties that are subject to trade embargoes or economic sanctions in the countries in which we operate.

However, as a United States-based company, we cannot participate in boycotts that the United States does not fully support.

## Your Responsibilities

- Know where Tosca is authorized as well as chooses to operate. Ask the Tosca Legal team for information if you are unsure as to which countries we do not engage with.
- Make sure you know and comply with the trade laws and regulations of the countries in which you do business.
- Know the end-use and end-user of our transactions and be aware of applicable programs to reduce duties and tariffs.
- Obtain any necessary licenses and permits applicable to imports and exports including hand carries, courier shipments, and electronic transfers.
- Ensure every cross-border transaction includes proper import and export classification, valuation, and country of origin information.





# Safe and Secure Operations

# Health and Safety

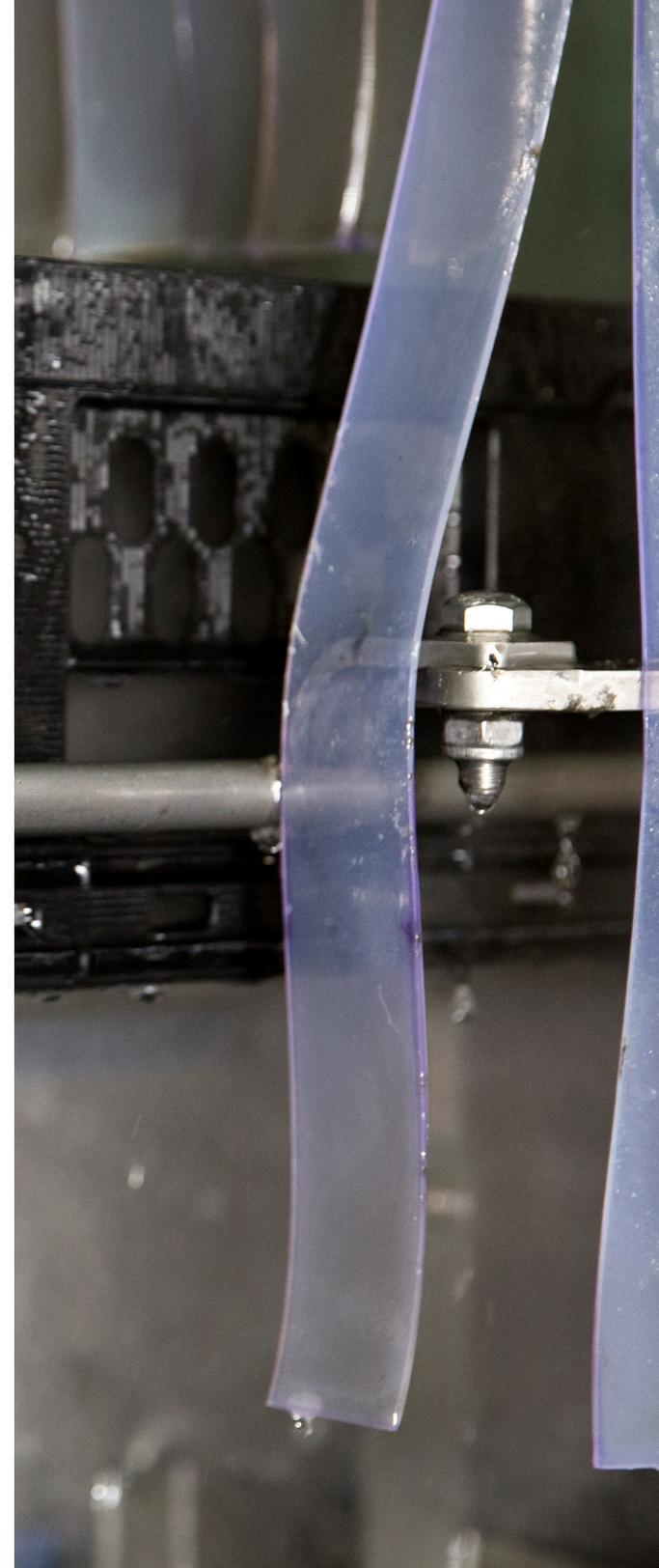
## Our Commitment

We have a moral as well as a legal obligation to provide a safe and secure environment for anyone who enters a Tosca facility. We maintain a commitment to the highest health, safety and security standards.

**SAFETY FIRST:** Work is never so urgent or important that we cannot take time to do it safely.

## Your Responsibilities

- Comply with all applicable health, safety and security policies and laws, including posted safety procedures associated with your job.
- Consider health, safety and security risks before engaging in new operations, designing new products, and during job planning and job execution.
- Be familiar with your emergency response plans for safety and security, including equipment such as emergency exits, first aid kits, and spill kits.
- Use the correct personal protective equipment for the task.
- Complete all training requirements.
- Inform your line manager, human resources, the Tosca legal team or through the Tosca Ethics Hotlines about any unsafe conditions, personal injuries, property damage, or acts (or threats) of workplace violence, intimidation, retaliation, sabotage or harassment on Company property or anywhere on company business.
- Only do work for which you are authorized.
- Do not tolerate substance abuse in the workplace.
- Never work under the influence of – or bring onto Company property – alcohol, illegal drugs, or misused drugs or medications.
- Never carry weapons on Tosca property.
- Immediately report if anyone else has illicit substances, alcohol or any type of weapon in a Tosca facility or on Company property to your line manager, human resources, the Tosca legal team or by using the Tosca Ethics Hotlines.



# Health and Safety

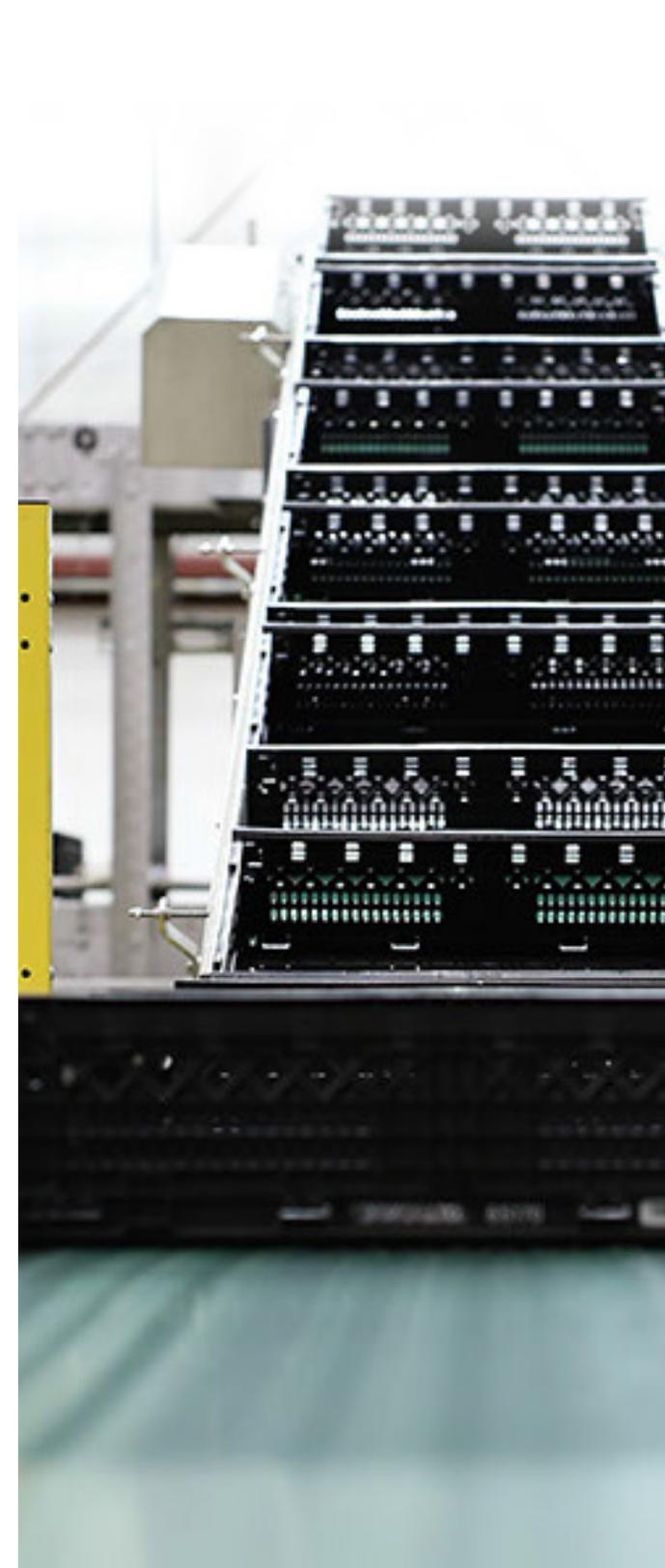
## Our Commitment

We take pride in the quality of our work and promote food safety and quality at every stage of our operation, from development to implementation. We understand that high-performing food safe products and services not only drive our business, but drive our future, so we take personal responsibility for maintaining high standards.

To show our commitment to quality and food safety we implement an ISO 22000 aligned quality and food safety program that is externally certified by third parties where it makes sense from a customer and a product perspective.

## Your Responsibilities

- Comply with all quality and food safety standards, including:
  - Applicable laws and regulations.
  - Our internal quality and food safety management system and control procedures.
  - Specifications – both contract specifications and built-in customer specifications.
- Hold our suppliers accountable to the same high standards to which we hold ourselves.
- Raise your hand if you see a quality or food safety issue.
- Do your part to cooperate fully with all laws.
- Immediately report any issues or concerns that could compromise quality or food safety to your line manager, human resources, the Tosca legal team or by using the Tosca Ethics Hotline.



# Careful and Considerate Communications

## Our Commitment

We are committed to protecting the Tosca name because it represents our products and our people and the good work they do and the reliance our customers place on our company to move their goods in a sustainable manner.

In every business communication – written, verbal or digital – we use good judgment and follow policies and protocols.

Our information management processes include respecting and honoring information records and comply with all preservation or disposition instructions.

**Nothing in this section of our Code or in any of our policies is intended to limit or interfere with your right to engage in activities protected under the law.**

## Your Responsibilities

- Do not speak on behalf of Tosca without authorization, but instead refer all media inquiries and public requests for information to Tosca Marketing and Communications Directors.
- Make sure that your communications are both necessary and appropriate when communicating with those inside or outside of Tosca.
- Whether casual or formal, communications should never violate our policies or the law.
- Never harass others, write, transmit, or view anything inappropriate or illegal, or interfere with network users, services, or equipment.
- Do not make false or unsubstantiated claims about Tosca.
- Do not make statements in social media that can potentially be attributed to Tosca. If you post something related to our business on social media and you are not authorized to speak on our behalf, make sure you identify yourself as an employee and state that your views are your own and not that of Tosca.

# Careful and Considerate Communications

- Keep within the boundaries, terms, conditions, or community guidelines set by each site, social network, or community.
- Do not let your social media use interfere with your job.
- In general, do not assume that your communications are private. Anything you create, send, or receive on our systems may be accessed, monitored, or reviewed by Tosca IT, in accordance with our IT policies and applicable law.
- Do not destroy, conceal, or alter any records that are subject to a legal hold.
- Manage, retain, protect, store, and dispose of communications in accordance with our records retention policies, schedules, and the law.

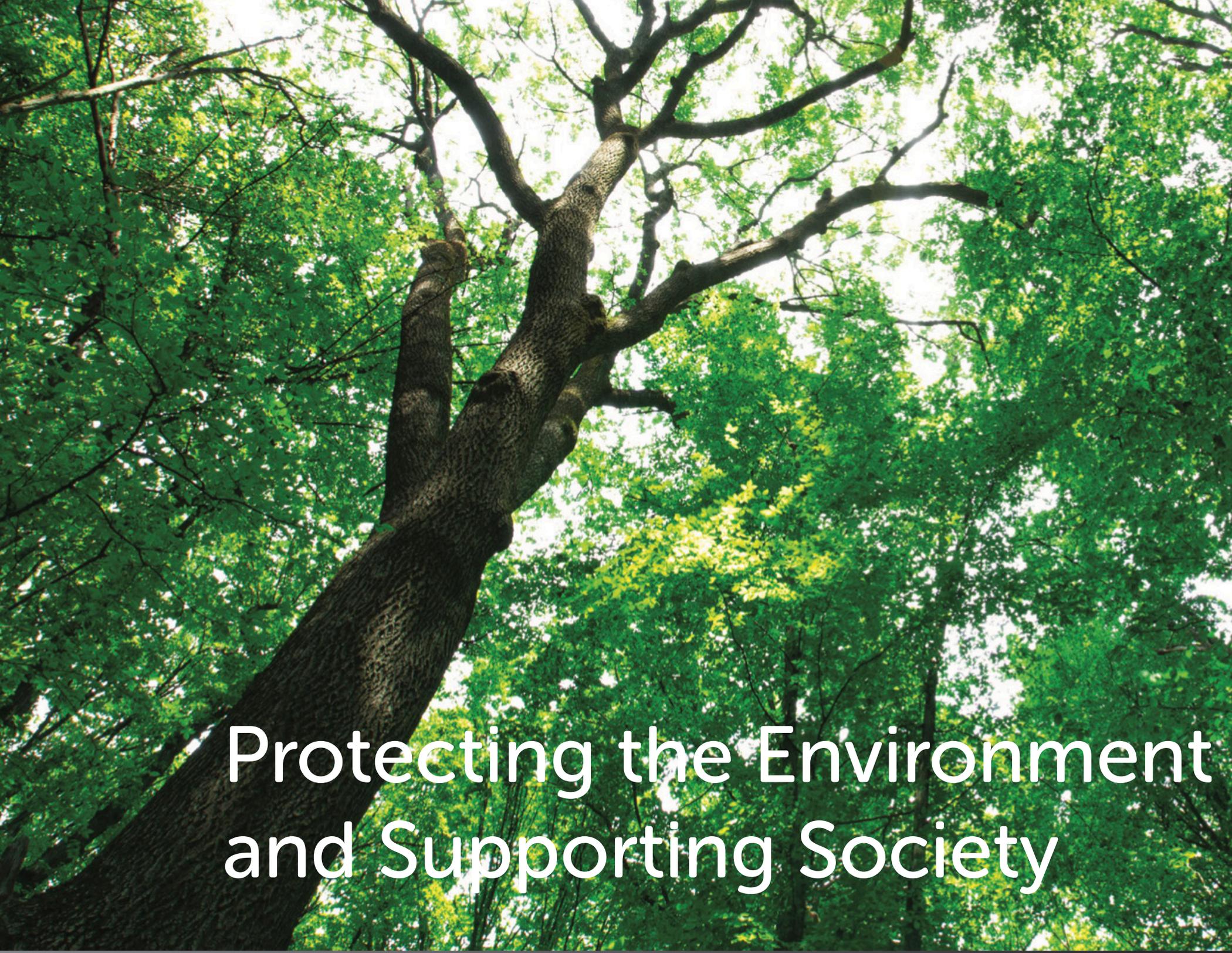
## Legal hold

Is a notice that is issued when a company is – or may be – involved in a legal proceeding and requires that its regular retention schedule be suspended so that certain records (communications) relevant to a case are not destroyed.



If you are unsure about a communication talk to your linemanager, marketing and communications, legal, or use the Tosca EthicsPoint Hotline.





Protecting the Environment  
and Supporting Society

# Environmental Stewardship

## Our Commitment

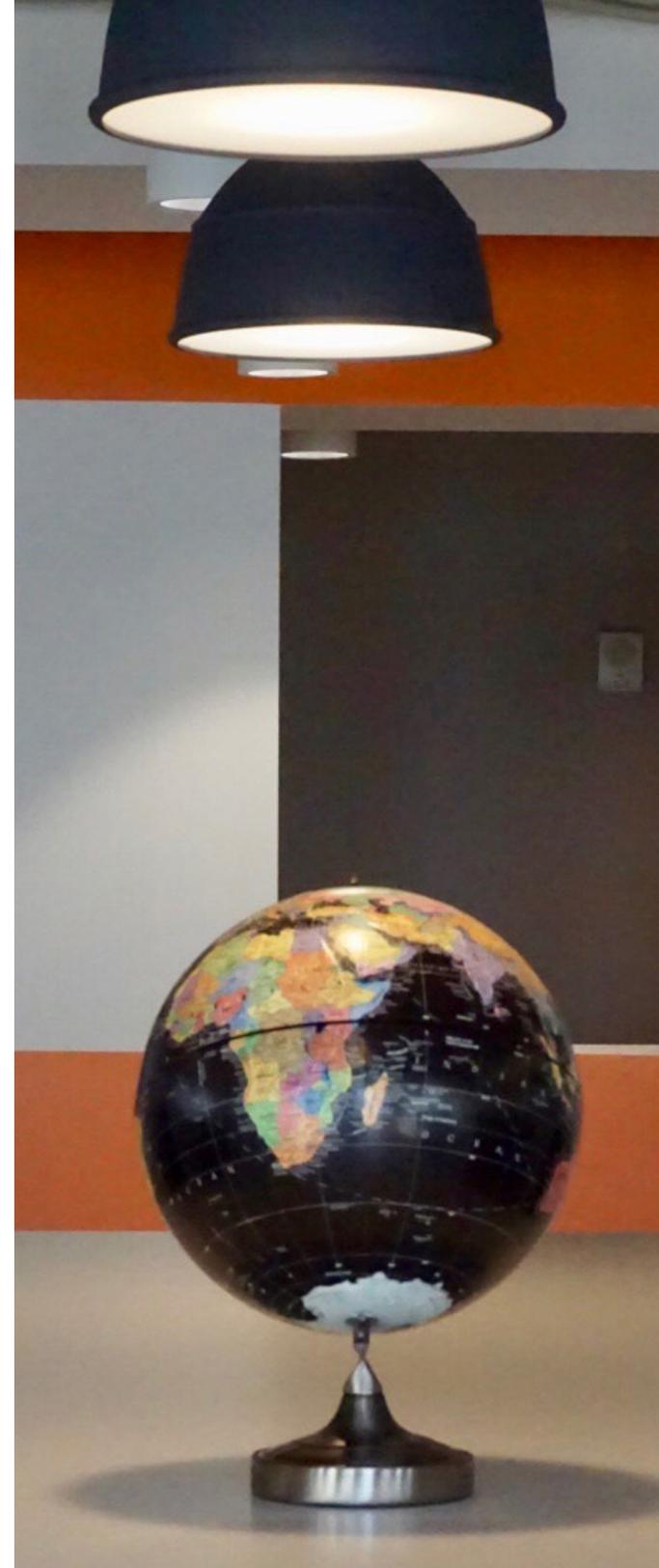
Tosca is committed to protecting the environment because we understand that the environment and society are intricately linked. Damage to the environment can cause untold damage to people and societies dependent on the environment for their livelihoods and to protect their health.

Our products are inherently sustainable. Made from recyclable plastic most of them can be reused nearly a hundred times before being ground up and reused as raw material for new products and so are more sustainable than single use packaging such as corrugated cardboard.

But beyond our products, we believe in being an environmental steward across the full value chain of the Tosca business. This means reducing our water, waste, energy and greenhouse gas emissions footprints while remaining cost effective and we have policies and practices to do this for ourselves and through our supply chain.

## Your Responsibilities

- Look for ways to reduce our environmental footprint and ensure environmentally responsible decisions when planning new operations, designing and using products, performing services, and when acquiring and vacating sites.
- Understand and meet or exceed environmental objectives and targets set for Tosca globally, your region, your country or location.
- Follow the requirements of local environmental regulations as well as our environmental policies and procedures.
- Promote and share your activities through the annual Sustainability Recognition Awards process.
- Communicate our environmental achievements when talking with customers and vendors.



# Supporting our Society

## Our Commitment

We are committed to conducting business in an ethical, socially responsible, and environmentally sustainable manner. We respect, learn from and support the communities and cultures where we live and work. This is done primarily through understanding local needs and contributing our time, talents, and/or funds to make a positive impact.

We do not engage in public affairs other than through the associations we are members of and where there is a specific need.

## Your Responsibilities

- Identify and get approval for new community-focused, socially responsible, and business-responsible opportunities for Tosca.
- Join in Tosca-sponsored community projects and philanthropic efforts that are designed to improve the quality of life in our local communities.
- For personal social or environmental projects or volunteering efforts, make sure your participation is lawful and consistent with Tosca policies, and make it clear that your personal views and actions do not represent those of Tosca.
- Reject requests for political donations. Tosca, as a company, is politically neutral.
- Do not make contributions to political parties, leaders, or candidates using Tosca funds or on behalf of Tosca.
- While we encourage you wholeheartedly to get involved, participation in community, volunteer, charitable, and political activities on a personal level must not use Tosca funds, assets, time, or name to promote your personal activities.





# Supply Chains

# Sustainable Supply Chains

## Our Commitment

Tosca believes in integrity throughout the supply chain. As part of our customer's supply chains we understand the intricate relationship and partnership between our sustainability strategy and those of our customers. In the same way we value our partnerships with suppliers and other third parties. As such we understand that relationships along the whole value chain must always be based on mutual respect.

Our Supplier Code of Conduct serves as the foundation of our supplier relationships and outlines our expectations for sustainable partnerships.

## Your Responsibilities

- Know and use the Tosca Supplier Code of Conduct during all your supply chain activities.
- Follow our procurement policies and procedures and ensure the selection of suppliers reflects the best interests of Tosca.
- Treat suppliers fairly and with respect.
- Never make procurement decisions without proper due diligence and approval from authorized personnel.
- Protect the confidential and proprietary information of our suppliers as well as ourselves.
- Monitor suppliers' compliance with our Supplier Code of Conduct and all contractual obligations to ensure the quality of the products and services we receive.
- If you know of, see, or suspect that a supplier or other third party is violating our Code, report it to your line manager, procurement, the Tosca legal team or by using the Tosca Ethics Hotline.





Conclusion

Our Code represents who we are as a company.

Our Code is only effective if we read, understand, and follow it closely. As team members of Tosca, all of us are tasked with complying with the letter and spirit of our Code.

Sometimes, this responsibility also may require us to report potential violations of this Code.

Doing the right thing is not always easy, but with our good judgment and our Code's guidance, we can make sound business decisions that uphold the Tosca reputation for integrity, honesty, and fair dealing.

## Tosca expressly states

- It reserves the right to unilaterally change its policies, guidelines, and related procedures at any time.
- Nothing contained in the Tosca policies or guidelines shall be construed or applied as binding interpretation or definition of the law or industry practice.
- Nothing contained in the Code or other publications of the company is intended by the company to be, nor shall it be construed as, an employment agreement.
- Any act by Tosca team members or agents in violation of the law or Tosca policies is beyond the scope of such person's authority and is not an act by or on behalf of Tosca.

[www.ToscaLTD.com](http://www.ToscaLTD.com)

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