



BUNDESGESELLSCHAFT
FÜR ENDLAGERUNG

BGE CODE OF CONDUCT

Last updated: 30 June 2023





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Preface

The BGE is responsible for closing, decommissioning, building and operating repositories for radioactive waste. This includes searching for a site for a repository for high-level waste that ensures the best possible safety for a million years. By fulfilling this mandate, we facilitate the safe final disposal of radioactive waste and make a vital contribution to the protection of humans and the environment. BGE TEC supports this challenging task by providing services relating to the disposal of radioactive waste and spent fuel elements, as well as other related fields.

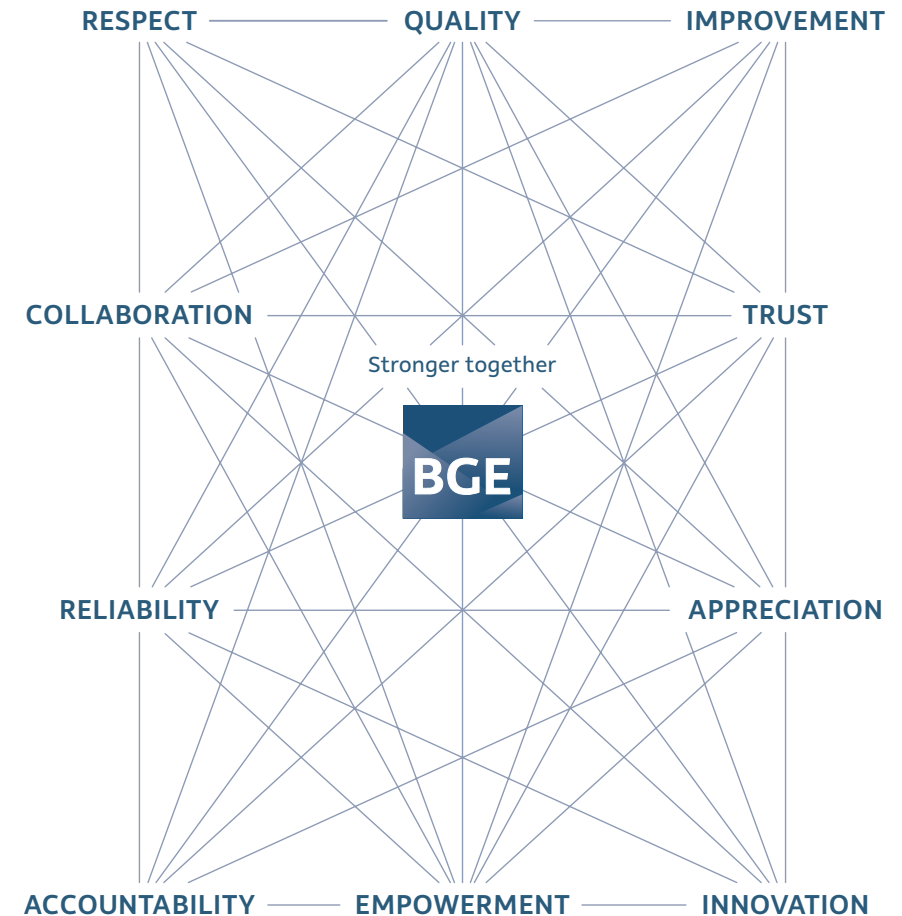
This range of responsibilities and the high level of public attention that the BGE receives necessitate a high level of responsibility towards employees, partners and the general public on our part. We are conscious of this responsibility.

The Management Board and the Central Works Council of the BGE have therefore adopted the following Code of Conduct for all divisions of the BGE and BGE TEC (hereinafter simply "the BGE"). The Code of

Conduct expresses the overarching commitment and obligation to comply with all legal requirements and internal guidelines. This obligation is seen as a matter of course. The Code of Conduct is intended to help raise awareness of legal risks and avoid infringements of the law.

The Code of Conduct must therefore be accompanied and practised by role models – that is, including by managers and managing directors. It will only fulfil its purpose if all managers set an example of legally impeccable conduct and integrity and ensure that all employees are aware of, understand and practise the Code of Conduct and the requirements described therein.

In our mission statement, we commit ourselves to the shared values of the BGE. This includes placing value on trust in collaboration and leadership, being prepared to assume responsibility, and treating one another politely and with respect. We want to be reliable and to learn from mistakes. This Code of Conduct is a concrete expression of these



values and of this self-conception. We therefore ask that you please read the Code of Conduct carefully and apply it as a mandatory benchmark for your actions.

Peine, June 2023

BGE Management Board
BGE TEC Management Board
Central Works Council

Acting in accordance with the rules

To ensure that the company complies with the rules as required, it is necessary for all employees to act lawfully, ethically and in accordance with rules and contracts. This refers not only to the relevant legal provisions (laws and applicable non-legislative standards) but also to internal company rules.

Among other things, binding internal company rules include specification documents such as guidelines, procedural instructions and suchlike, as well as procedures as described in Aeneis.

The BGE cannot tolerate compliance violations. At the same time, the BGE mission statement stipulates that willingness to engage in lifelong learning and appropriate handling of errors are key prerequisites for the further development of the BGE. This apparent contradiction is resolved by the fact that the compliance rules not only set out the framework for

this learning culture but also protect it. Compliance does not therefore seek to impose limits on a lived error and learning culture.

A compliance violation is a violation of binding external rules (laws, regulations, guidelines, applicable judgements and so on), of internal company guidelines, or of contractual obligations of the BGE. A distinction must be drawn between a compliance violation and an error that takes the form of a serious rule violation but is unintentional and does not meet any of the materiality criteria. The following are materiality criteria: danger to life and limb, risk of state sanctions, risk of damage to property, risk of a claim for damages, risk of reputational damage in relation to the BGE's compliance with the law should the violation come to light, obtaining a personal advantage, and violation of the clauses of this Code of Conduct as set out below.

Employees of the BGE **can** ask themselves the following questions to ensure that they are acting in accordance with the rules and with integrity:

1. Have I taken all relevant issues into account in my decision and weighed them up accurately and appropriately? (Technical test)
2. Is my decision within the bounds of the legal and/or internal rules? (Legality test)
3. Do I stand by my decision if it "comes to light"? (Manager test)
4. Do I advocate that the same decision be made across the company in similar situations? (Generalisation test)
5. Would I accept my decision even if I was affected by the circumstances myself? (Affectedness test)

6. Hypothetically, what would my family say about my decision? (Self-reflective)

In the case of a significant but unintentional rule violation, the Management Board evaluates whether and to what extent the underlying incorrect conduct must nevertheless be treated as a compliance violation based on the circumstances of the individual case, taking account of the role and personal circumstances of the person in question.

In cases of doubt, the Compliance Officer is also available to answer queries (compliance@bge.de).

Responsibility of managers for behaviour in accordance with the rules

Compliance is an inalienable part of a manager's responsibility. With respect to the processes within their remit, every manager takes care to ensure that the process is designed

in accordance with legal standards and internal guidelines. This includes responsibility for planning appropriate checks as part of the process in question.



Reports of compliance violations

As soon as an employee becomes aware of a compliance violation or of a concrete indication of a compliance violation, they are expected to inform the Compliance Officer. The following channels are available for doing so:

1. the contact form under the Compliance tab on the intranet
2. the telephone number given as the compliance contact on the intranet
3. the email address compliance@bge.de

Evidence of compliance violations can come from letters from courts, authorities or lawyers as well as from complaints from business partners or members of the public.

The Compliance Officer confirms receipt of the report in a timely

manner and notifies the reporting person of the outcome of the report within the stipulated period, unless they have opted to remain anonymous.

Insofar as an employee has specific doubts regarding compliance with tax obligations in a tax-relevant matter, these doubts are reported to the Tax Compliance Officer immediately. Here, the aim is to avoid inaccuracies and incomplete information from a tax perspective and a resulting reduction of tax liabilities. Please refer to the guidelines on tax compliance management.

The BGE respects the confidentiality of whistleblowers and their protection against reprisals within the meaning of Article 16 of Directive EU 2019/1937 and its implementation in national legislation.

Conflicts of interest

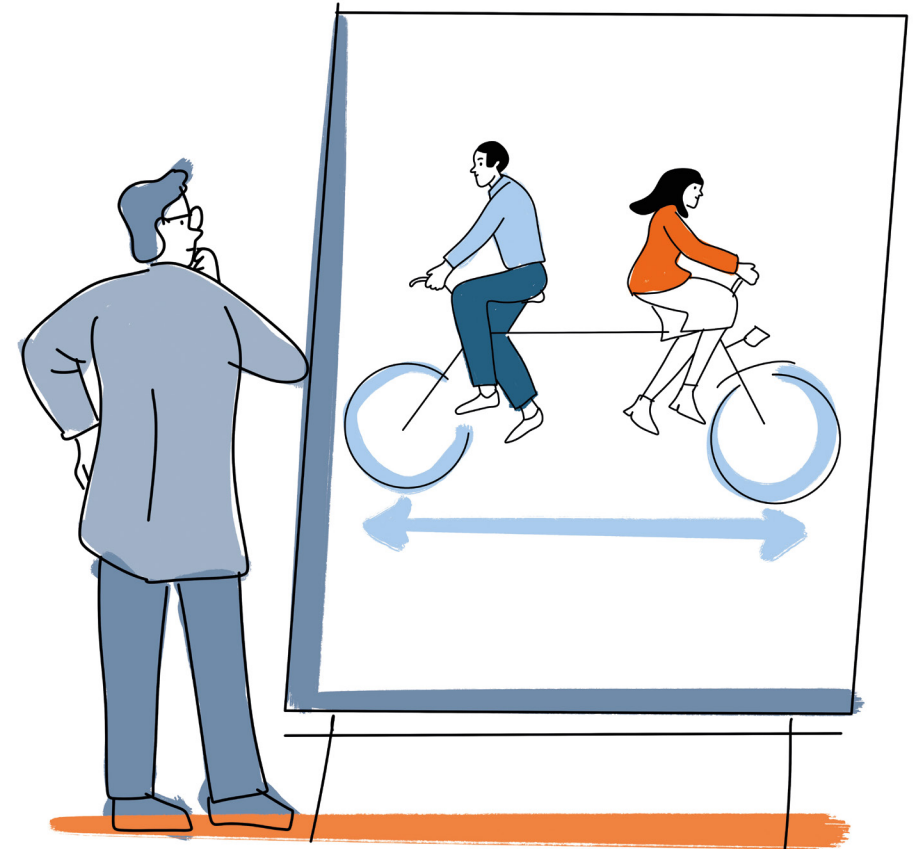
Employees are careful to keep private interests and the interests of the BGE strictly separate so that their professional activities are not influenced by either personal relationships and interests or by secondary employment. In this context, professional activities also include participating in the selection of suppliers and service providers that are to be asked for an offer as well as acting as a superior in an internal disciplinary procedure. As an expression of this separation of professional and private interests, employees do not actively give out their private address or private contact details to service providers or suppliers.

The direct superior of the relevant employee, as well as the relevant caseworker in MAT and the Compliance Officer, must always be notified proactively and at the

earliest opportunity in the event of a direct personal relationship with an individual involved in the contracting party, for example because they are a direct relative (parent, sibling, spouse or partner) or a personal friend.

In such cases, the relevant BGE employee is not eligible to participate in decisions regarding personnel or the awarding of a contract unless the Compliance Officer has given their consent. If necessary, the transaction must be handed over to another employee to whom the relinquishing employee is not authorised to issue instructions.

Moreover, the current employment contracts stipulate that the BGE must be notified of secondary activities or employment, as well as membership of bodies of other companies.



Gifts and entertainment

Accepting, demanding or allowing oneself to be promised benefits for oneself or a third party is strictly prohibited. Gifts of money must not be accepted under any circumstances. Notwithstanding this, gifts and entertainment are subject to the following eight golden rules:

Gift/entertainment	Rule
Customary promotional gifts (e. g. calendars, ballpoint pens) up to a value of €10	These can be accepted without reservation and need not be notified or approved.
Gifts with a value of between €10 and €25	Such gifts must always be notified to the Compliance Officer. The duty of notification is in the interest of transparency and of protecting BGE employees.
Gifts with a value of more than €25 (with regard to the total value of gifts from an individual or an institution/company per calendar year)	Such gifts must be presented to the Compliance Officer for approval. Among other things, there is a risk of an acceptance of a benefit pursuant to section 331 of the German Criminal Code (StGB).
Gifts with a value of more than €25 from representatives or third parties whose rejection is perceived as impolite for understandable and objective reasons or from third parties with whom a business relationship exists	In such cases, a decision on further use must be obtained from the Compliance Officer immediately.

Gift/entertainment	Rule
Benefits in the context of entertainment	<p>Acceptance is considered to be tacitly approved if a benefit is provided</p> <ul style="list-style-type: none"> ▪ by the public sector ▪ by private individuals/external third parties on the occasion of an official activity (meetings, inspections or suchlike) and the entertainment is appropriate and customary; in cases of doubt, information can be obtained from the Compliance Officer ▪ within the context of a general event, if attendance is part of the official assignment, and if the entertainment is appropriate and customary; in cases of doubt, information can be obtained from the Compliance Officer.

Gift/entertainment	Rule
Attendance at trade events, regardless of whether attendance is associated with costs for the BGE (e. g. a registration fee) or not	In this case, it must be ensured that any framework programme included in the price of the event is appropriate. In cases of doubt, the Compliance Officer must be consulted prior to registration.
Other invitations (whether for private, business and/or official reasons) to entertainment and/or overnight accommodation (hotel booking) and to events (for example, sporting or music events)	These invitations must be rejected without exception. In this context, please also refer to the anti-corruption guidelines.
Organisation and orientation of BGE events	Care must be taken to ensure appropriateness (for example, in relation to costs, scope and so on). Events and entertainment must always have an operational or technical basis or motivation. This also applies to internal events.



Furthermore, please refer specifically to the following standards, which must be adhered to:

- sections 331 ff of the German Criminal Code (StGB)
- the federal government's guidelines of 30 July 2004 on corruption prevention in the federal administration, which also apply to the BGE
- the circular from the Federal Ministry of the Interior (BMI) of 8 November 2004 ("Acceptance of rewards and gifts by federal employees")

- the BGE's anti-corruption guidelines

Just as with accepting, demanding or allowing oneself to be promised benefits, it goes without saying that there is also a strict prohibition on the active granting or promising of benefits to third parties with the aim of influencing a decision.

In cases of doubt, the Compliance Officer is also available to answer queries (compliance@bge.de)

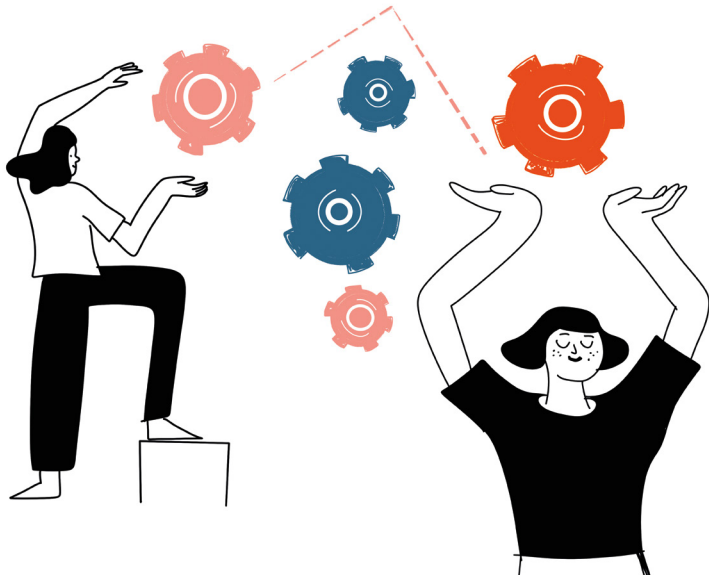
Issuing of orders

In the procurement processes of the BGE, the rules of competition law are adhered to (for example, the Competition Act (GWB), the Act against Unfair Competition (UWB), the Procurement Ordinance (VgV) and so on).

Actions that have as their object or effect a concerted practice, a restriction of competition or other anticompetitive practices are strictly prohibited. It is also prohibited to

request a non-compete agreement or to reach an agreement on influencing competition. For example, this includes agreeing on "sham offers", dividing up orders (for example, to bypass value limits or suchlike), or coordinating on prices and/or price components.

Please refer specifically to the procurement rules and to the documents made available on the intranet in relation to the procurement procedure.



Occupational safety and health

For us, safety comes first. This includes not only occupational safety and health but also operational and long-term safety. Please refer specifically to the instructions and

information provided on the intranet by the Occupational Safety staff unit as well as the occupational safety regulations made available in paper form at the sites.

Human rights and social standards

The BGE is expressly committed to the Universal Declaration of Human Rights of the United Nations (UN). Equality of opportunities for women and men is one of the BGE's objec-

tives. The BGE promotes the participation of people with disabilities.

Discrimination and harassment are not tolerated at the BGE.

Employee representation

The employees of the BGE recognise the right of all employees to establish employee representation and therefore works councils. BGE employees commit to working with the employee representation in an open and trusting manner. The objective should be to engage in constructive and cooperative dialogue, taking account of the interests of employees and the BGE.

Professional handling of employee representation requires that there be no favourable or unfavourable treatment of members of the works council or of employees of the BGE without a legal basis. The right to employee representation forms part of the corporate culture at the BGE.

Public events

When attending or holding meetings or public events for work reasons, we adhere to the aims of the BGE. Speeches, debates, written statements or agreements are oriented towards the aims of the BGE.

The financial statutes of the BGE stipulate that statements made by the BGE to the Bundesrechnungshof, the German Bundestag or the state parliaments, their committees or

members require the prior consent of the shareholder. This is coordinated via the Management Office. Of course, this does not affect freedom of expression.

Moreover, the current employment contracts stipulate that talks, publications, private reports and other private work based on professional experience require prior written consent from the BGE.

Behaviour towards office-holders and political representatives

The BGE abstains from exerting an undue influence on political processes.

It respects and supports the free formation of political objectives.

In performing their tasks in accordance with their employment contracts, employees of the BGE will not exert an undue influence on office-holders or political repre-

sentatives, nor will they be influenced by such individuals during the exercise of their duties.

Political representatives include members of the German Bundestag and state parliaments, representatives of a local authority, and members of the European Parliament. Office-holders include representatives of authorities or other (public) institutions.

Handling of company and federal property

The property of the BGE (including the provided work equipment), the business records, and other physical and intellectual property of the BGE are used responsibly, carefully and

exclusively for operational purposes. All employees have an obligation to protect the property of the BGE against loss, damage, misuse, theft, misappropriation or destruction.

Confidentiality and information security

Information obtained through the company is only disclosed – internally or externally – for operational reasons and in accordance with data protection guidelines. Trade secrets of the BGE and third parties – e. g. business partners – must be protected. Further information on this can be found in the BGE's data protection guidelines.

The employees of the BGE are careful to ensure information security.

They are familiar with the applicable IT security regulations, receive regular training, and adhere to company guidelines. Please refer specifically to the information security guidelines and other instructions and information on information security on the intranet.

IT faults, security concerns, anomalies and irregularities are reported immediately to the email address informationssicherheit@bge.de.

Compliance with tax and social security regulations

The commitment to acting in accordance with the law and the rules also applies to compliance with tax and social security regulations. The guidelines adopted to ensure compliance with the BGE's obligations under tax law must be adhered to.

In particular, this also applies to numerous upstream processes that take place outside of FRE, such as request and procurement processes and the preparation of contracts with third parties. Please refer specifically to the guidelines on tax compliance management.



Records and documentation

The shared aim is for business records to be correct, complete, truthful and therefore compliant with the law. Business transactions that are relevant to accounting must be recorded in an accurate, comprehensible, timely and com-

prehensive manner. The accuracy of the processed information must be ensured.

Please refer specifically to the applicable archiving instructions in each case.

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