CODE OF CONDUCT
Our MBM® Guiding Principles

The key to Georgia-Pacific’s future is a firm commitment to our Principles. These Principles are the basis of a culture that enables superior performance in all aspects of our business. Principles 1 and 2 remind us that it is not just a matter of doing what is required by law – we must do the right thing every time, all the time.

1. Integrity
   Conduct all affairs lawfully and with integrity.

2. Compliance
   Strive for 10,000% compliance, with 100% of employees fully complying 100% of the time. Ensure excellence in environmental, safety, and all other areas of compliance. Stop, think and ask.

3. Value Creation
   Create real long-term value by the economic means. Understand, develop, and apply MBM® to achieve superior results. Eliminate waste.

4. Principled Entrepreneurship™
   Demonstrate the sense of urgency, discipline, accountability, judgment, initiative, economic and critical thinking skills, and the risk-taking mentality necessary to generate the greatest contribution to the company and society.

5. Customer Focus
   Understand and develop relationships with customers to profitably anticipate and satisfy their needs.

6. Knowledge
   Seek and use the best knowledge and proactively share your knowledge while embracing a challenge process. Measure profitability wherever practical.

7. Change
   Embrace change. Envision what could be, challenge the status quo, and drive creative destruction.

8. Humility
   Practice humility and intellectual honesty. Constantly seek to understand and constructively deal with reality to create real value and achieve personal improvement.

9. Respect
   Treat others with dignity, respect, honesty, and sensitivity. Appreciate the value of diversity. Encourage and practice teamwork.

10. Fulfillment
    Produce results that create value to realize your full potential and find fulfillment in your work.
## Table of Contents

Introduction.................................................................................................................................i
How the Code Applies..................................................................................................................i
Policy ........................................................................................................................................ii
Responsibilities as Employees .................................................................................................ii
Responsibilities as Leaders ......................................................................................................ii

**Chapter 1: Asking Questions and Raising Concerns** ..........................................................1
  Options for Asking Questions and Raising Concerns .............................................................1
  No Retaliation Policy ..............................................................................................................2
  Internal Investigations of Reports .........................................................................................3
  Corrective Action and Employee Discipline .........................................................................3
  Making Ethical Decisions .......................................................................................................4
  Compliance Management Systems .....................................................................................5
  Audit and Assurance ............................................................................................................5

**Chapter 2: Respect for Others** ..........................................................................................7
  Nondiscrimination ................................................................................................................7
  Prohibition of Discriminatory Harassment in the Workplace ..............................................7
  Expectations of Employees .................................................................................................8
  Commitment to Lawful Employment Practices ..................................................................9
  Employee Privacy and Data Protection .............................................................................10
  Drug-Free Workplace .........................................................................................................10
  Workplace Nonviolence .......................................................................................................11
  Prohibition Against Bringing Weapons onto Company Property .....................................12
  Searches ...............................................................................................................................13

**Chapter 3: Proper Use of Assets and Ideas** ....................................................................15
  Security of Property .............................................................................................................15
  Acceptable Electronic Usage ...............................................................................................16
  Inappropriate Communications ...........................................................................................18
  Electronic Data and Systems Security Expectations .............................................................18
  Privacy and Use Expectations .............................................................................................20
  Protecting the Company’s Intellectual Property and Confidential Information ................21
  Trademark Use ...................................................................................................................23
  Company-Developed Intellectual Property and Software ..................................................24
  Proper Use of Others’ Intellectual Property ....................................................................25
  Confidential Business Information of Others .....................................................................25
  Copyright ............................................................................................................................26
  Patent .................................................................................................................................26
  Software License Agreements .............................................................................................26
  Copying, Using, or Distributing Unauthorized Software .......................................................27

**Chapter 4: Avoiding Conflicts of Interest** ......................................................................29
  Working for Other Companies .............................................................................................29
  Ownership or Investment in Other Companies ..................................................................29
  Conducting Business with the Company ..........................................................................30
  Taking Advantage of Company Business Opportunities ....................................................30
  Personal Activities ..............................................................................................................31
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resolving Conflicts of Interest</td>
<td>33</td>
</tr>
<tr>
<td>Gifts, Gratuities, and Entertainment</td>
<td>33</td>
</tr>
<tr>
<td>Insider and Personal Trading</td>
<td>37</td>
</tr>
<tr>
<td>Insider Trading</td>
<td>37</td>
</tr>
<tr>
<td>Personal Trading Restrictions Guidelines</td>
<td>39</td>
</tr>
<tr>
<td>Employees with Access to Sensitive Information</td>
<td>40</td>
</tr>
<tr>
<td>Chapter 5: Environment, Health and Safety</td>
<td>41</td>
</tr>
<tr>
<td>Environment, Health and Safety (EHS Policy)</td>
<td>41</td>
</tr>
<tr>
<td>Company EHS Commitment</td>
<td>41</td>
</tr>
<tr>
<td>Product Stewardship</td>
<td>42</td>
</tr>
<tr>
<td>Chapter 6: Managing Company Records and Information</td>
<td>45</td>
</tr>
<tr>
<td>Records and Information Management Policy</td>
<td>45</td>
</tr>
<tr>
<td>Accurate Business Records</td>
<td>46</td>
</tr>
<tr>
<td>Careful Communication</td>
<td>46</td>
</tr>
<tr>
<td>Outside Requests for Information</td>
<td>47</td>
</tr>
<tr>
<td>Chapter 7: Conducting Commercial Activity and Government Interactions Lawfully and with Integrity</td>
<td>49</td>
</tr>
<tr>
<td>Antitrust and Competition Laws</td>
<td>49</td>
</tr>
<tr>
<td>Business Inducements</td>
<td>52</td>
</tr>
<tr>
<td>Marketing and Advertising</td>
<td>53</td>
</tr>
<tr>
<td>Money Laundering Laws</td>
<td>53</td>
</tr>
<tr>
<td>Commodity Trading</td>
<td>54</td>
</tr>
<tr>
<td>Anti-Corruption and Commercial Bribery Laws</td>
<td>54</td>
</tr>
<tr>
<td>Anti-boycott Laws</td>
<td>56</td>
</tr>
<tr>
<td>International Trade</td>
<td>56</td>
</tr>
<tr>
<td>Government Contracts</td>
<td>56</td>
</tr>
<tr>
<td>Interactions with the Government</td>
<td>57</td>
</tr>
<tr>
<td>Political Activities and Contributions</td>
<td>58</td>
</tr>
<tr>
<td>Lobbying (Advocating Government Policy)</td>
<td>59</td>
</tr>
</tbody>
</table>
Introduction

Georgia-Pacific Equity Holdings LLC and its subsidiaries (collectively referred to as “GP” or the “company”) are committed to conducting all business affairs lawfully and with integrity. This commitment extends throughout our global organization, no matter where in the world we do business. GP employees have a responsibility and are expected to hold themselves to the highest legal and ethical standards, even if that means the loss of a business opportunity. This commitment to integrity and lawfulness not only requires compliance with the law, but it also requires all of us to act according to our MBM® Guiding Principles.

“Our MBM® Guiding Principles articulate our rules of just conduct along with our shared values and beliefs. Enforcing general principles enables employees to challenge the particulars.”

– Charles Koch

This Code of Conduct (“Code”) is an important part of GP’s overall Compliance & Ethics Program. It is designed to be a tool to help us apply our Principles in our daily business activities. However, this document cannot cover every possible situation, nor can it specifically address all of the applicable laws or cultural nuances of the locations in which we operate. We expect and welcome questions about the Code or its interpretation, or about the law. By working together to understand the impacts of this Code, we can make continuous improvement toward our expectation of 100% of us fully complying 100% of the time, while ensuring excellence in environmental, safety, and all other areas of compliance.

All employees are expected to be familiar with this Code and adhere to it. Rewards and incentives for employees and leaders will be based in part on compliance, ethical behavior, and open communication. A violation of the Code constitutes just cause for disciplinary action, up to and including termination. Employees who violate this Code may also be subject to civil and/or criminal action, pursuant to any local, state or federal laws of any country in which the company conducts business.

How the Code Applies

This Code is intended to be consistent with our legal obligations globally, including those under collective bargaining (trade or labor union) agreements and applicable laws. If there are any inconsistencies between the Code and any law or collective bargaining agreement provision, the law or agreement will control.

For business locations outside the United States, we will adhere to any U.S. laws that have extraterritorial application and the laws of the host country, including those under any host country bargaining agreement. If there are any inconsistencies between the Code and the laws of any host country or host country bargaining agreement, the laws of the host country or bargaining agreement will take precedence over the Code. If there is such a conflict, consult the law department.

Nothing in this Code constitutes a contract of employment or an assurance of continued employment for any individual.

This version of the Code supersedes all prior versions. It is an expectation of employment with the company that you are familiar with this updated code.
Policy

GP policy requires any director, officer, employee, agent, or other representative of GP to:

- Act in full accordance with applicable laws of every location in which we do business.
- Act ethically in all affairs and avoid any business activity that might have the appearance of being illegal or unethical.

Responsibilities as Employees

At GP, we measure ourselves not only by the results we achieve, but how we achieve them. Every decision we make must be driven by a commitment to the highest legal and ethical standards. This Code is designed to help us make those decisions and to provide the resources to get more information, if needed.

It is your fundamental responsibility to do the right thing in the right way.

You are never authorized to act illegally or unethically, even when doing so may seem to be in the best interest of the company or even if a supervisor has directed you to do so.

Every employee has the responsibility to:

- Always act in accordance with applicable laws, this Code, and other company policies, procedures, standards, and work rules and avoid any business activity that might have the appearance of being illegal or unethical.
- Learn the laws, policies, and standards dealing with your work. No one is expected to know every law, policy, or standard word for word, but you should have a basic understanding of the issues covered by each law, policy, and standard. You should have a more detailed understanding of laws, policies, and standards that apply to your job.
- Seek assistance from supervisors, the law department, human resources department, compliance and ethics department or other resources when you have questions about application of the policies or standards or have been asked to do something that is not in the best interest of the company.
- Promptly report any good faith belief of a possible violation of a law, company policy, or standard.
- Promptly report any request to violate a law, company policy, or standard.
- If you have previously reported an issue and you do not believe that it was properly resolved, report the issue to another available resource.
- Cooperate completely and honestly with company investigations into concerns of possible violations.

All employees are prohibited from retaliating against anyone who, in good faith, reports or supplies information about a possible violation or concern.

Responsibilities as Leaders

Leaders have additional responsibilities:

- To lead by example and behave as a model for all employees.
- To provide education and tools that promote employee understanding and compliance.
• To create a culture that promotes compliance, encourages employees to raise their questions and concerns, and prohibits retaliation. To promptly report employee concerns of possible law, policy, or standard violations to the compliance and ethics department or the law department.

• To evaluate and reward employees who adhere to and promote legal compliance and ethical behavior.
Chapter 1

Chapter 1 Asking Questions and Raising Concerns

Options for Asking Questions and Raising Concerns
No Retaliation Policy
Internal Investigations of Reports
Corrective Action and Employee Discipline
Making Ethical Decisions
Compliance Management Systems
Audit and Assurance

compliance
ethics
integrity
The challenge process “depends on a willingness to respectfully engage in open, honest and objective debate, to challenge the status quo and to consider humbly any challenges to our own beliefs, proposals and actions. This applies just as much to challengers as to those being challenged.

Challengers need to participate with intellectual honesty in the spirit of constructive improvement, rather than opposing something because it was ‘not invented here’.”

– Charles Koch
Chapter 1
Asking Questions and Raising Concerns

We have a clear responsibility to ask questions and raise concerns about compliance or ethical behavior. When you know of a possible violation, you have a responsibility to report that information to your supervisor. If, for any reason, you feel uncomfortable reporting issues to your supervisor, or if you believe your supervisor has not appropriately addressed an issue, you have other options. If you are uncertain whether your own conduct is proper, ask for help from any of the resources available.

Options for Asking Questions and Raising Concerns

- Your immediate supervisor
- Any member of management
- Any local human resources leader or corporate human resources department
- Your compliance director or the corporate compliance and ethics department
- Any lawyer in the law department
- Send an e-mail to ethics@gapac.com
- Contact the GP GuideLine by calling – 1-800-234-4321 or visit https://www.reportlineweb.com/georgiapacific, to connect with the GP GuideLine on-line

(For dialing instructions outside of the U.S. and Canada please review the reference page distributed with this manual.)

The GuideLine is answered by independent third-party communication specialists who will treat your concerns with appropriate confidentiality. It is available 24 hours a day, 7 days a week to allow you to report your questions and concerns anonymously, if you choose. It also offers multi-lingual services. The GuideLine specialists notify the compliance and ethics department, which, in turn, will assess and determine appropriate action.

**QUESTION**
Does management really expect adherence to the Code of Conduct if that would mean losing business or reducing profitability?

**ANSWER**
Yes. It’s the right thing to do. Abiding by laws and maintaining high ethical standards is essential to the long-term continued success of our business.
QUESTION
What should I do if my supervisor asks me to do something that I think violates the Code of Conduct, a company policy, or may be illegal?

ANSWER
Don’t do it. Regardless who asks you to do something, if you know it is wrong, or if you have a concern about whether it is wrong, you must refuse to do it. You must also immediately report the request using one of the options available to you.

No Retaliation Policy
Anyone who reports, in good faith, a suspected violation of the company’s legal or ethical responsibilities, or who asks questions about these responsibilities, should not be subject to embarrassment or retaliation.

“Good faith” does not mean that a reported concern must be correct but it does require that you believe you are providing complete and truthful information when you report a concern or ask a question.

Retaliation, retribution, or harassment against any employee who in good faith asks any question or raises any concern regarding compliance responsibilities is against company policy and is prohibited.

QUESTION
Will I get into trouble with my supervisor if I call the GuideLine or inform management about an ethics issue?

ANSWER
No. It is a violation of our policy for any employee to retaliate against another employee for reporting a concern or possible violation of policy in good faith. We encourage you to voice concerns and questions about compliance issues using one of the options available to you.

QUESTION
If I report something suspicious, will I get in trouble if my suspicion turns out to be wrong?

ANSWER
As long as you raise your concern in good faith, our policy prohibits you from being subject to an adverse action for simply raising your concern. As a GP employee, you have a responsibility to report suspected problems. In fact, you may be subject to discipline if you do not report them. The only time someone will be disciplined for reporting misconduct is if he or she knowingly and intentionally reports something false or misleading.

QUESTION
I reported an ethics issue and some of my coworkers have stopped speaking to me because they were reprimanded. What should I do?

ANSWER
If you think you are being retaliated against, you must report it to your supervisor or use one of the other options available to you.
Internal Investigations of Reports

The company is committed to identifying and remedying illegal or unethical behavior wherever it may occur. All reported concerns will be promptly assessed, and a determination will be made regarding the appropriate investigation and response. All employees are expected to cooperate fully with investigative efforts. This includes always giving truthful, accurate and complete answers, even if those answers are uncomfortable or may lead to more questions. To the extent appropriate, confidentiality will be maintained.

Corrective Action and Employee Discipline

If an internal investigation substantiates a violation, corrective action will be implemented. This may include making changes to our compliance management systems to prevent a similar violation from recurring in the future, notifying the appropriate governmental agency, instituting necessary disciplinary action and/or referral for criminal prosecution or civil action.

Any employee who violates the law, the Code of Conduct, or other company policies, procedures, standards, or work rules may be subject to appropriate disciplinary action, up to and including termination, consistent with applicable law and the provisions of any applicable employment contract or bargaining agreement.

Disciplinary action will be considered in all appropriate circumstances, including but not limited to circumstances involving any employee who:

- Authorizes, directs, approves, knowingly conceals or participates in a violation of this Code.
- Deliberately fails to report a violation of this Code, knowingly conceals a violation of this Code or deliberately withholds or misstates relevant information concerning a violation or potential violation of this Code.
- Knowingly makes a false or misleading accusation concerning a possible violation of this Code.
- Observes a violation of this Code and fails to report or delays in reporting it.
- Knows or, under the circumstances, reasonably should have known about a violation by someone under his or her direct supervision and does not act promptly to report and correct that violation.
- Retaliates, directly or indirectly, or encourages others to retaliate, against any other employee because of a good faith report by that employee of a violation or suspected violation of this Code.

The specific disciplinary action taken will depend on a number of factors. Some of those factors are:

- The nature, severity, and frequency of the violation.
- An employee’s degree of knowledge and responsibility regarding the violation and the effect of his or her behavior on others, both inside and outside the company.
• An employee’s degree of direct involvement.
• Even if not directly involved, if an employee reasonably knew or should have known of a violation but failed to take appropriate action to detect, prevent, or report the violation, especially if the employee is a supervisor or manager.
• An employee’s history, including performance-related factors.

An employee’s voluntary self-reporting of a violation and acceptance of the responsibility will be taken into consideration, but does not exempt an employee who commits a violation from appropriate disciplinary action.

Depending on applicable law and bargaining agreements, some examples of potential corrective or disciplinary actions may include:
• Compliance education and training
• Loss or reduction of incentive or bonus compensation
• Demotion (transfer to a lower position)
• Probation
• Transfer or re-assignment
• Termination of employment
• Suspension
• Oral or Written warning
• Coaching (personal support and training)

Making Ethical Decisions
It is not always easy to determine the ethical or “right” thing to do in a particular business or work situation. Sometimes, a law or policy clearly dictates the outcome. More often, a situation will require interpretation to decide a fair and reasonable course of action.

Remember, you do not have to make a difficult decision alone. There are resources available to you to assist in resolving issues. You can ask your supervisor, any member of management, your human resources leader, the law department, your compliance director or the compliance and ethics department.

QUESTION
How do I know when I need to get help?

ANSWER
If you feel a sense of discomfort about what you are doing, or if you are rationalizing your activities on any basis (such as the belief that “everyone does it”), you should probably seek help. Stop, step back, consider what you are doing, and get advice so you can redirect your actions to where you know you are doing the right thing.
Compliance Management Systems
The company has implemented systematic programs to help ensure that business activities are conducted lawfully and with integrity. These programs typically address the following seven elements:

- Leadership and management commitment
- Employee ownership
- Compliance and risk assessment
- Compliance and risk management
- Communications and training
- Change management
- Continuous improvement

Audit and Assurance
The company is committed to aggressively assuring compliance with our MBM® Guiding Principles, the Code of Conduct, the law, and company policies, procedures, standards and work rules. From time to time, we will assess our businesses and operations, and conduct periodic audits to find out if our employees and agents are exhibiting ethical and legal behavior. We all must cooperate fully with audit and assurance activities. We are expected always to give truthful, accurate, and complete answers, even if the answers make us feel uncomfortable or if they may lead to more questions.
Chapter 2 Respect for Others

- Nondiscrimination
- Prohibition of Discriminatory Harassment in the Workplace
- Expectations of Employees
- Commitment to Lawful Employment Practices
- Employee Privacy and Data Protection
- Drug-Free Workplace
- Workplace Nonviolence
- Prohibition Against Bringing Weapons onto Company Property
- Searches
“Virtue without the required talent does not create value. But talent without virtue is dangerous and can put the company and other employees at risk. Employees with insufficient virtue have done far more damage to companies than those with insufficient talent.”

– Charles Koch
Chapter 2
Respect for Others

The basis of our philosophy is the recognition that our success is determined by every employee’s individual contribution and how well we use our combined knowledge. Our continued success requires that we utilize every employee’s skills and knowledge, without discrimination or harassment based on color, race, religion, gender, sexual orientation, national origin, ethnicity, age, disability, pregnancy, veteran status, genetics or any other basis prohibited by applicable law. To deny someone’s contribution to the company because of these factors or based on a perception of these factors would be an injustice not only to the individual, but to the company as well. Unlawful discrimination and harassment will not be tolerated.

Consistent with our MBM® Guiding Principles, we strive to provide a work environment where everyone is treated with dignity, respect, honesty, and sensitivity. Our MBM® Guiding Principles also require us to embrace our differences and use them to ensure that we can all make our greatest contribution to the company. GP appreciates the value of diversity. Treating other employees with fairness, impartiality, awareness, and sensitivity is always the right thing to do.

In some countries where we operate, applicable law establishes specific requirements for policies that prohibit discrimination and harassment. Contact your local human resources leader with any questions regarding the specific policy that applies to your location.

Nondiscrimination

GP’s goal is to place the right people with the right virtues and talents in the right jobs. In striving to reach this goal, as well as in all other aspects of employment, GP provides equal opportunity to all persons without unlawful discrimination.

Unlawful discrimination will not be tolerated.

If you feel you have been discriminated against, have observed unlawful discrimination, or if someone confides to you that he or she has been discriminated against, you must contact one of the following: your immediate supervisor, the manager of the facility, the local human resources leader, the corporate human resources department, the law department, your compliance director, the compliance and ethics department, or the GuideLine. Retaliation against anyone for reporting unlawful discrimination in good faith is against company policy and prohibited by law.

Prohibition of Discriminatory Harassment in the Workplace

We forbid any verbal or other conduct that is offensive, intimidating or disparaging to any individual or group on account of color, race, religion,
gender, sexual orientation, national origin, ethnicity, age, disability, pregnancy, veteran status, genetics or other basis prohibited by applicable law, or that contributes to an intimidating, hostile or offensive working environment on such account. All forms of such conduct are prohibited, including but not limited to:

• Verbal conduct such as epithets, derogatory and/or sexual jokes or comments, teasing, name calling, slurs, or unwanted sexual advances, invitations, or comments.
• Visual displays such as derogatory and/or sexually-oriented posters, photography, pictures, pornographic displays, cartoons, drawings, or gestures.
• Physical conduct including assault, unwanted touching, gestures, intentionally blocking normal movement or interfering with work because of sex, race, or any other unlawful basis.
• Threats and demands to submit to requests for sexual favors as a condition of continued employment or to avoid some other loss, and offers of employment benefits in return for sexual favors.
• Retaliation for reporting or threatening to report harassing conduct.

The use of electronic media, including but not limited to telephone, fax, e-mail, messaging, or the Internet for such purposes will not be tolerated.

GP’s policy against harassing conduct applies to all persons involved in the operation of the company and prohibits such behavior by any employee – whether a supervisor or a coworker – and any other representative of the company. Our policy prohibits all such behavior, whether directed to employees, applicants for employment, or other people we do business with, such as outside vendors, contractors, or customers.

Discriminatory harassment in any form will not be tolerated.

Expectations of Employees
Every employee is required to follow our policy against unlawful discrimination and discriminatory harassment and to bring to the company’s attention any action that does not comply with that policy or our commitment to equal employment opportunity. Supervisors and managers must be watchful for any signs that our policy is not being followed and must see that any possible violations are immediately referred for investigation, whether or not there has been a complaint. The company will investigate and respond to all reports of unlawful discrimination or discriminatory harassment.

If you feel you have been subjected to harassing behavior or you observe such conduct or someone confides in you that he or she has been subjected to such behavior, you must contact any of the following: your immediate supervisor, the manager of the facility, the local human resources leader, the corporate human resources department, the law department, your
compliance director, the compliance and ethics department, or the GuideLine. Retaliation against anyone for reporting discrimination or unlawful harassment in good faith is against company policy and prohibited.

**QUESTION**
One of my coworkers has a habit of telling jokes that offend me and others in my group. How can I get this to stop?

**ANSWER**
The company promotes a culture of respect. MBM® Guiding Principle 9 states that all company employees are to treat others with dignity, respect, honesty, and sensitivity. If an employee is engaging in conduct that is creating offense or discomfort among other employees, you should approach the employee directly and ask him or her to stop. If you do not feel comfortable addressing the issue with the particular individual, you must report this behavior using one of the options available to you.

**QUESTION**
A supervisor at my location tends to criticize her employee’s performance in public settings. Her behavior often includes yelling at or belittling the employee in front of others. I find it offensive and it seems my coworker is quite embarrassed, but what business is it of mine?

**ANSWER**
MBM® Guiding Principle 9 states that all company employees are to treat others with dignity, respect, honesty, and sensitivity. No employee should be subjected to disrespectful or belittling behavior publically or privately (such as yelling, screaming, using profanity in a threatening manner, etc.). While this may not be illegal or unlawful, GP considers such behavior inconsistent with our Guiding Principles. If an employee is engaging in conduct that is disrespectful or belittling, you should approach the employee directly and ask him or her to stop. If you do not feel comfortable addressing the issue with the particular individual, report this behavior using one of the options available to you.

**QUESTION**
I have noticed some racially derogatory graffiti in my work area and sometimes overhear some of my coworkers use racial epithets. Their conduct is not directed at me and I’m afraid they will take it out on me if I say anything. What do I do?

**ANSWER**
You are obligated under our policy to report what you have seen and heard, even if you are not the target or victim of the racially disparaging conduct. If it would be uncomfortable for you to speak to anyone locally, you may call the GuideLine or use one of the other options available to you.

**Commitment to Lawful Employment Practices**
GP strives to make people’s lives better through the products we make, support for the communities in which we live and work, maintaining quality work environments, and sourcing responsibly. We are committed to being good corporate citizens in the communities in which we operate by conducting business with integrity and in compliance with legal and company requirements. In addition to other expectations contained in this Code, GP’s commitment to social responsibility falls into the broad categories below:
Child Labor
GP will not employ underage individuals as defined by applicable child labor laws. Employees may not be permitted to work in a position where they are younger than the minimum legal age for employment in that job.

Forced Labor
GP does not use forced labor or involuntary prison labor. All recruiting and selection activities must be conducted in compliance with applicable law and any applicable collective bargaining obligations.

Wages and Work Hours
The company complies with all minimum wage obligations established by applicable law and with all applicable laws and collective bargaining agreements regarding maximum hours, overtime work and the payment of overtime compensation.

The company:
- Recognizes an employee’s right to breaks and meal periods required by applicable law and the company will pay for those breaks wherever required by law.
- Will provide to employees all periods of leave to which they are entitled under applicable law.
- Will provide employees with all benefits to which they are entitled under applicable law.

Freedom of Association
GP complies with applicable laws related to an employee’s choice to join, or refrain from joining, any legally sanctioned association or organization.

Employee Privacy and Data Protection
The company holds certain information about you as a result of your employment. This information may include personal, employment, medical, financial, and educational and training information. Many states and countries have laws that regulate the collection and use of such information. The company will comply with all applicable laws. Further information regarding the laws that apply to your personal data may be provided to you in the form of specific data protection policies, memorandums, or consent forms. If you have any questions, please contact your local human resources leader.

Drug-Free Workplace
We expect all employees and contractors to report to work able to perform their duties safely and effectively. Drug and alcohol misuse can lead to situations that may endanger the individuals using these substances, those of us who work with them, our customers and suppliers, and others in our
It also has the potential to impact our attendance, productivity, attitude, reliability, and much more. We should all expect to work in an environment free from the effects of alcohol and drugs.

Our policy for providing a drug-free workplace is strictly enforced, consistent with applicable law and any applicable contract:

- You may not unlawfully manufacture, distribute, sell, possess, or use illegal or controlled substances or be under the influence of a controlled substance or alcohol while on property owned, leased, or occupied by the company or while conducting company business or while in company vehicles. This prohibition also applies to the misuse of lawfully prescribed medication.
- You may not consume alcohol on property owned, leased or occupied by the company. Limited exceptions for company-sponsored events may be permitted on a case-by-case basis with the prior written approval of the applicable Executive Vice President.
- You must notify your local human resources leader of an alcohol or drug conviction no later than five days after conviction, except in locations where it is unlawful to require reporting. Contact your local human resources leader if you have any questions regarding the applicability of this provision at your location.
- The company will exercise appropriate steps to ensure compliance with this policy, including testing of applicants and employees as allowed by applicable law.

QUESTION
Is it okay to consume alcoholic beverages when on company business, such as entertaining a customer at a business dinner or participating in a company-sponsored event?

ANSWER
Yes, as long as you use good judgment, drink responsibly and obey all relevant laws. These laws include not driving while under the influence and not serving alcohol to minors. Please consider, however, that if you consume alcoholic beverages and return to your workplace and the company has reasonable suspicion that you are under the influence of drugs or alcohol, you may be asked to submit to testing, where permitted by applicable law.

Workplace Nonviolence
It is our policy to promote a safe environment for our employees, customers, and visitors. We are committed to working with employees to maintain a work environment free from violence, intimidation, and other disruptive behavior.

Bullying, violence, threats, intimidation, and other disruptive behavior in the workplace will not be tolerated. Such behavior can include oral or written statements, gestures, or expressions that communicate a direct or indirect threat of harm. All reports of such incidents are taken seriously and dealt with appropriately. Individuals who commit such acts may be removed from the premises and may be subject to disciplinary action up to and including termination.
Your cooperation is essential to effectively maintain this policy and to help maintain a safe working environment. Do not ignore violent, threatening, intimidating, or other disruptive behavior. If you observe or experience such behavior by anyone on premises owned, leased, or occupied by the company — whether an employee, contractor, customer, or visitor — report it immediately to a supervisor. Supervisors should immediately seek advice from their human resources leader, corporate human resources, or corporate security.

Threats or assaults requiring immediate attention should be reported first to your local security group or to the police.

**Prohibition Against Bringing Weapons onto Company Property**

The company forbids you from bringing any firearm or other weapon (to include but not limited to ammunition and explosives) onto any property owned, leased, or occupied by the company, except as allowed by applicable law. The company seeks to provide a safe workplace environment. Therefore, even recreational weapons, such as hunting guns, cross bows and bows and arrows, are prohibited and, if permissible under applicable law, will be seized if discovered on company property. You are also prohibited from carrying or transporting any weapon in your own vehicle while on company property and/or while using company transportation, including a vehicle leased by the company, except as allowed by applicable law.

Exceptions to this policy will be reviewed on a case-by-case basis and may be appropriate in very limited circumstances and for specific periods of time but will only be permitted with the prior written approval of the Senior Vice President Compliance, Ethics and EHS and the Corporate Security Director. For any granted exceptions, authorized weapons must be appropriately secured from theft, misuse, and accidental discharge. They must also be handled in compliance with all applicable laws.

Employees of customers, suppliers, vendors, or any other individuals who deviate from the policy may be permanently restricted from company property.

This policy does not apply to law enforcement officers, government or military authorities, or their agents acting in their official capacities. Nor does this policy apply to knives or other cutting instruments required, approved, or provided by the company in accordance with job assignments.

**QUESTION**

Are mace and pepper spray considered weapons?

**ANSWER**

Mace and pepper spray are primarily defensive devices and are not prohibited by the company. If you feel unsafe at the workplace, you are obligated to raise the concern through one of the options available to you.
QUESTION
Does the Code prohibit me from transporting a gun in my personal car when I use the car for company business?

ANSWER
If you are being reimbursed by the company for the use of the car, you may not transport a gun, without receiving an exception as outlined within the Code.

Searches
GP maintains the right, to the extent allowed by applicable law, to carry out searches and examine persons or their property when on property owned, leased or occupied by the company. This right includes, but is not limited to, the right to search and examine all equipment, offices, furniture, computers, lockers, personal items, vehicles, containers, briefcases, backpacks, purses and pockets. Any illegal, unauthorized, misappropriated, or prohibited items may be seized by the company, if allowed by applicable law and/or reported to the proper authorities.
Chapter 3
Proper Use of Assets and Ideas
- Security of Property
- Acceptable Electronic Usage
- Inappropriate Communications
- Electronic Data and Systems Security Expectations
- Privacy and Use Expectations
- Protecting the Company’s Intellectual Property and Confidential Information
- Trademark Use
- Company-Developed Intellectual Property and Software
- Proper Use of Others’ Intellectual Property
- Confidential Business Information of Others
- Copyright
- Patent
- Software License Agreements
- Copying, Using, or Distributing Unauthorized Software
"If people only communicate good news, or if everyone pretends to agree, much less knowledge is generated and fewer discoveries are made. To be most effective, a challenge process must include people with different perspectives, kinds of knowledge and expertise.”

– Charles Koch
Chapter 3  
Proper Use of Assets and Ideas

Security of Property  
Every employee with access to company money or property has a responsibility to manage these assets with the highest level of integrity and to avoid any misuse of such assets. Fraud, theft, embezzlement or other improper means of diverting corporate funds is, of course, illegal as well as unethical. Preventing the theft, misuse or misappropriation of company property by others should be a concern of every employee. Such losses can often be limited through normal precautions, such as handling company assets in a prudent manner and compliance with our established internal control procedures and processes.

These include, but are not limited to, the following:

- Securing equipment, supplies, and materials against theft.
- Reporting suspicious persons or activities to security personnel or to management.
- Reporting all noncompliance of established controls, such as financial or access controls.

QUESTION  
I’ve noticed unescorted people wandering around and taking pictures of my facility. What should I do?

ANSWER  
Photography of Georgia-Pacific property is permitted only when approved by business unit management or local site management. Unauthorized photography on GP property could be a sign of surveillance and the activity should be considered suspicious. Additionally, this photography could result in a loss of intellectual property. If you see the activity occurring, immediately report the matter to security and/or management.

QUESTION  
My supervisor is building a house and appears to be taking lumber from the warehouse on weekends without paying for it. What should I do?

ANSWER  
You should report your suspicions to the plant manager. If you are not comfortable talking to the plant manager, contact your compliance director, the compliance and ethics department or use one of the other options available to you.

QUESTION  
If I discover a great deal on something I want to buy and don’t have my personal credit cards with me, is it okay to use my company credit card so long as I repay the charges?

ANSWER  
No. You cannot use a company credit card for personal expenses unless they are incidental to or in conjunction with authorized business expenses incurred during business travel.
QUESTION
My supervisor has asked maintenance employees to leave the facility during working hours to fix an electrical problem at his home. What should I do?

ANSWER
You should report your concerns to the plant manager. If you are not comfortable talking to the plant manager, contact your compliance director, the compliance and ethics department or use one of the other options available to you.

QUESTION
I routinely take my assigned GP laptop home. Is it ok to leave it in the car?

ANSWER
The loss of a laptop or any portable communication device not only results in the loss of the hardware, but it can also lead to a loss of confidential information or personal data. You should take the laptop inside your home to ensure safe storage. If you stop off before arriving home, discreetly store the laptop in the trunk compartment rather than lying visible in the passenger area.

Acceptable Electronic Usage
Company-provided information technology and electronic communication tools include e-mail, instant messaging tools, voice mail, telephone services and systems, printers, scanners, copiers, internet access, intranets, electronic file systems, fax services, personal computers, cell phones and other mobile devices (including but not limited to smartphones, slates and other computing devices), servers, mainframes, and computer networks. This policy applies regardless of the information technology and communication tools that you use, as more specifically set forth below.

Some acceptable uses of information technology and electronic communication tools are:

• Internal communications with other company employees on company business matters.
• External communications with customers, consumers, suppliers, and business partners.
• Accessing information for appropriate business, technical and/or research and development purposes.
• Limited personal use that does not distract from your regular job duties and is not excessive, or results in inappropriate or unapproved costs or overload the company network (such as streaming radio, music and videos).
• Employees and supervisors should discuss what constitutes unacceptable costs and whether company reimbursement is appropriate based on the employee’s roles and responsibilities and the situation.
Some inappropriate uses are:

- Misrepresenting yourself as another individual or company (for example, on social media sites).
- Representing the company without the appropriate authorization or agreements in place (for example, on social media sites).
- Sharing, compromising, or revealing confidential business information, as well as intellectual property owned or licensed by the company or by another person or company.
- Accessing, distributing, or storing materials that could be considered unethical, inappropriate, offensive, harassing, disrespectful, or abusive to others.
- Conducting business for other companies or organizations.
- Transmitting legally privileged information without permission from the law department.
- Conducting illegal activities.
- Sending (uploading), receiving (downloading), forwarding or copying information, including electronic or printed information, in violation of copyright laws.

**QUESTION**

I occasionally use e-mail or instant messages to send jokes to my friends or coworkers. Is this okay?

**ANSWER**

Perhaps. While humor is important to our work and our lives, remember that the electronic communication tools are business tools. Jokes and comments that may be offensive to others have no place at work, whether they are delivered electronically or in person.

**QUESTION**

I am in the process of buying a home and must immediately fax a three-page document to my agent. May I use the company fax or must I leave the office and find a public fax?

**ANSWER**

Use good judgment and use the company fax. Depending on the circumstances, insubstantial and infrequent personal use of company assets may be acceptable. If you have questions about such situations, discuss them with your supervisor.

**QUESTION**

I would like to use the Internet at work to check the local weather before I go on vacation. Is this okay?

**ANSWER**

Yes, as with the use of the company telephone system, you may use the Internet and e-mail systems for personal messages or other personal uses that are brief, infrequent and do not interfere with your daily job responsibilities. The company-provided Internet access and e-mail systems are valuable business tools and are provided for work-related purposes.
QUESTION
May I use my company mobile phone to make personal calls?

ANSWER
Limited personal use of electronic communication tools by employees that does not result in inappropriate or unapproved costs is acceptable. Employees should review personal use circumstances with their supervisor to get clarification on how to handle personal use scenarios, such as where personal use coincides with business travel or situations where unacceptable costs are incurred and the company should be reimbursed.

Inappropriate Communications
The types of e-mail content that are considered inappropriate and should not be sent include:

- Pictures of nudity or scantily clad people.
- Inappropriate jokes that include profanity and/or discussion of national origin, gender, ethnicity or sexual orientation or other topics that others might find offensive.
- Political commentary or satires about current issues about topics with an intent to ridicule or belittle others.
- Messages (including comments in e-mail signature lines) that have religious, ethnic, political or nationalistic content - all of which could be offensive to those with different beliefs or backgrounds or from different countries. E-mail signature lines also should not include messages contradictory to our businesses or products. In most cases, only including your contact information in e-mail tag lines is appropriate.

If you receive an e-mail containing inappropriate content, delete it immediately (unless otherwise directed by management or the law department). Do NOT forward the content to an alternate/home e-mail address. As a further precaution, if the sender is identifiable or known to you, you should advise the individual not to send such items to your business e-mail address. If such material is received from an unknown source, you should not contact the sender, but should contact information technology support or your supervisor if the activity is offensive or excessive. Additionally, if you receive an e-mail which you find offensive, intimidating or disparaging to any group, refer to the Options for Asking Questions and Raising Concerns section of the Code, which describes the process by which the incident may be reported.

Electronic Data and Systems Security Expectations
Information systems and electronic data are vital assets that support business operations and decision making across the company. All users of GP information systems and tools are responsible for ensuring the proper use and protection of these assets. While security tools have been implemented to protect company assets from various cyber security threats, they cannot mitigate against all potential risks. As such, each user plays an important role in the overall security of our information assets.
User expectations include, but are not limited to:

• Users are responsible for adhering to all company policies and practices related to the security of GP information systems and data.

• Immediately report any suspected or known system security incidents to local management, GP IT/corporate security or the IT Help Desk.

• Users must not attempt to alter, circumvent or break company information security protections or processes.

• Only company approved “remote access” solutions can be used to access the GP network and systems from the outside. Contact your local IT support group or the IT help desk if you have questions.

• Never connect personal or non-company IT equipment (mobile smart phones, slates, laptops, wireless routers, etc.) into network jacks or wireless access points at GP facilities, as this can introduce security risks.

• Information systems that will exchange, store, process or manage company data in a 3rd party environment (external hosting, cloud services, outsourcing, etc.) must undergo a formal GP IT risk assessment. Contact GP IT security or the GP law department in these situations.

• Data owners are responsible for defining security requirements for their information and ensuring appropriate access controls are applied and periodically reviewed.

• Employees should only use their GP corporate e-mail account when conducting business and should never send company information or e-mail to their personal e-mail accounts.

• Logon IDs and passwords:
  • Unique logon IDs will be assigned to each user accessing GP systems.
  • Each user is accountable for the activities performed with their logon ID.
  • Logon passwords must not be shared with other persons.
  • In the rare cases where a password must be shared (for example, GP technical support or trouble-shooting), the owner of the logon ID must change their password as soon as practically possible.

• Safe computing practices:
  • Do not open attachments or click on links in e-mails that appear suspicious or come from unsolicited sources. These types of e-mails are frequently the source of viruses which put GP systems and information at risk.
  • When using the Internet, be cautious about the sites you visit and do not respond to pop-ups, requests to supply company/personal information or prompts to download software to your computer.
Be aware and avoid “social engineering” techniques used by hackers to gain information about the company. Do not share company information with those that are not authorized and report any suspicious information inquiries to GP corporate security.

Additional information, guidance and contacts can be found on the Computer Security and Corporate Security websites on the myGP intranet.

**Privacy and Use Expectations**

The company reserves any rights allowed by applicable law to access and monitor company systems and use the content for any lawful purpose. Consistent with applicable host country law, you should not have the same expectation of privacy regarding business electronic communication tools as you may have with your personally owned communication tools. You should consider using methods other than company-provided electronic communication tools to transmit your sensitive, personal information. Although GP makes every effort to secure the confidentiality of information, the company does not make any representations or guarantees about the reliability or security of these tools, including company-sponsored links.

In some countries where we operate, applicable law requires more specific notifications and policies regarding privacy and the use of company-owned electronic communication tools. If such requirements apply at your location, such notifications will be provided to you separately from this Code.

**QUESTION**

I travel on business and need to transport personal data of others (such as, company employees, business customers, suppliers, vendors and job applicants) on my laptop. What should I do to protect the data?

**ANSWER**

Consider carefully whether you need to store and transport personal data on your laptop. If you must do so to perform your job duties, limit the amount of personal data that you transport and ensure your laptop is encrypted using GP-approved encryption software. Contact the Solution Center or your local IT support for assistance.

**QUESTION**

My mobile device was stolen from my vehicle. (It contained customer and employee personal data). What must I do?

**ANSWER**

Report the loss and theft of any mobile devices, such as laptops and smart phones that contain personal data to your manager immediately. Also, notify your compliance director, the law department and the privacy office about the loss or theft of personal data.
QUESTION
My business unit accepts credit cards from business customers as payment. How should I handle credit card data?

ANSWER
In order to accept credit cards as payment, the company is required to comply with payment card industry security and privacy requirements. Contact your compliance director, the law department or the privacy office for assistance.

Protecting the Company’s Intellectual Property and Confidential Information

The value of technology, ideas, creations, innovations and information – intellectual property - often exceeds the value of more tangible items, such as physical property. Our considerable intellectual property assets are critically important. They are central to developing new products, improving our manufacturing capabilities, attracting new business opportunities, and maintaining our existing business in a highly competitive environment.

If we do not identify and protect our intellectual property, we risk losing our rights to it and the competitive advantage it provides.

Some examples of intellectual property are:

- Confidential information
- Trade secrets and “know-how”
- Patented and non-patented technology, including both product, equipment and process technology
- Trademarks, trade names, and trade dress
- Copyrighted information
- Business processes and systems
- Software developed by the company

Although you may use confidential information or other intellectual property of the company to perform your job, it must not be shared with others outside of the company or your department unless required by law or the individuals have a legitimate need to know the information as a part of their jobs and have agreed to maintain the confidentiality of the information. In some cases, a confidentiality agreement or filing for patent protection may be required.

Some typical examples of confidential information include:

- Financial data
- Business records
- Technology and information on corporate strategy
- Modeling and other analytical and/or management techniques
- Pricing information
- Customer lists
Take care not to lose, misplace, or leave confidential information unattended. Do not leave such information in places where others may easily access it, such as open computer files, unrestricted shared drives, or documents left on fax machines, photocopiers, on your desk, etc. Use appropriate protective tools (locks, encryption, VPN, etc.) to safeguard confidential information, and properly dispose of these materials when finished with them. Only use company authorized and licensed hardware and software when sending company confidential information electronically. Similarly, do not casually discuss confidential information where others might overhear. Use caution when using speakerphones and cellular telephones, and talking in public places, such as restaurants or airplanes. You must always adhere to the specific security measures or procedures the company has established to protect its intellectual property and confidential information.

You are not allowed to use the company’s intellectual property or confidential information for personal benefit or for the profit or benefit of persons outside of the company.

When your employment ends, the obligation to protect the company’s intellectual property and confidential information continues. All property, documents, materials, and files, including all electronic data (databases, e-mails, electronic documents, key cards, etc.), must be returned to the company. No copies of company intellectual property or confidential information should be retained.

If you have any questions as to whether information should be treated as confidential or as other intellectual property, contact the law department or your compliance director.

**QUESTION**
I overheard some employees discussing company business on a commercial airplane. What, if anything, should I do?

**ANSWER**
If you believe the information that is being discussed is sensitive or confidential, tell the people they can be overheard. Every employee has a responsibility to ensure that confidential information is not disclosed (revealed) in public.
QUESTION
I just discovered what appears to be sensitive information left in a conference room. What should I do?

ANSWER
Try to determine the likely owner of the document and return it to that person. If you cannot, contact the law department or your compliance director for help.

QUESTION
Is it okay to post company communications, such as e-mails, to an Internet bulletin board or to go on-line to correct inaccurate information?

ANSWER
No. You are not allowed to distribute company information, such as internal communications or e-mail, to anyone outside the company, even if it is to correct inaccurate information, unless they have a legitimate need to know such information to conduct company business and have agreed to maintain the confidentiality of the information. You should contact your supervisor if you are concerned about inaccurate information so that the appropriate company department can correct it.

QUESTION
Do I have to protect intellectual property and confidential information even after I leave the company?

ANSWER
Yes. You are legally obligated not to use or disclose the company’s intellectual property and confidential information even after you leave the company.

QUESTION
I would like to use some information belonging to the company at public speaking engagements or for college courses. Does this violate company policy?

ANSWER
Possibly. Much of the information we produce, use, or control while working for the company is confidential. While some information is public and can be used elsewhere, or may be appropriate to use for education purposes, we should never assume any information we work with at the company is public. Ask your supervisor before using any company information for any purpose other than your responsibilities at the company. If in doubt as to whether certain information is public, ask before using it.

Trademark Use
There is great value in presenting a unified look to our customers and communities. Our Georgia-Pacific corporate identity (the blue triangle with “GP” and the words “Georgia-Pacific”) and all of our trademarks are valuable to our company.

Brands such as DENS-GLASS GOLD® and ANGEL SOFT® are examples of registered trademarks of Georgia-Pacific and subsidiaries. Consistent, appropriate use of company trademarks benefits the company. It also preserves the strength of these valuable assets.

It is important to follow graphic standards to maintain undiluted rights for our trademarks, packaging designs and logos. Not using standards consistently
could allow our trademarks to be diluted. That means they could be used as everyday language. Think how some people use “Xerox” when talking about making a photocopy.

Georgia-Pacific has approximately 7300 trademark registrations “®” or pending applications “™” around the world.

We want trademarks that we can own (we can’t own “great cutlery”; we own SmartStock® cutlery dispensers) and that we can protect from misuse by others. We must then use them properly and work hard to protect them. If we do all of these things, our trademarks can create value by differentiating GP products in the marketplace.

Improper use of trademarks can cause marks to be deemed descriptive or generic. When that happens, competitors and others are free to use them without getting in trouble. Thus, proper use of trademarks is very important. Here are some rules for trademark use:

- The trademark should look different than the surrounding text. Bold, italics or quotation marks are all examples:
  - QUILTED NORTHERN or Quilted Northern or “Quilted Northern” all followed by the official “®”.
- Use the proper registration status at least the first time that the trademark appears in a document, an advertisement or on packaging. If the mark is registered use the trademark symbol “®.” If it is still pending, use the uppercase TM symbol, “TM”.
- Use trademarks as adjectives to describe proper nouns and don’t ever make trademarks possessive.

**Correct Uses:**

DIXIE® paper cups
The Dixie Consumer Products Company makes paper cups.
Sponsored by the maker of Dixie® paper cups.

**Incorrect Uses:**

Dixie’s tabletop business
Sponsored by Dixie.

---

**Company-Developed Intellectual Property and Software**

Intellectual property developed by employees and company representatives is the property of the company. You are prohibited from unauthorized disclosure, duplication, or distribution of this intellectual property. You must disclose to the company any technology developed by you during your employment, including software, product configurations and design, chemical compositions, know-how, and process manufacturing technology, including equipment layout and design. In addition, all source code, compiled code, technical documentation, and manuals are the company’s property. If you need assistance with this issue, please call the law department.
**QUESTION**
Can I sell a product or service I develop on my own time?

**ANSWER**
It depends on the product or service. Like many companies, we claim an ownership right, to the extent allowed by law, to any product or service that is reasonably related to our business or that is developed using company resources or confidential information, even if you develop it on your own time. To ensure you are acting with integrity and complying with your legal obligations, first check with the law department to determine whether marketing any product or service you’ve developed is permissible.

---

**Proper Use of Others’ Intellectual Property**

Just as you have an obligation to properly use and protect GP’s intellectual property, you have an obligation to ensure that you provide the same respect for the intellectual property of others. It is the right thing to do and there can be significant legal consequences for you and the company if you don’t.

**Confidential Business Information of Others**

Collecting information about our competitors from legitimate sources to evaluate the relative merits of their products, services, and marketing methods is proper and often necessary. However, there are limits to the ways information may be acquired.

Practices such as industrial espionage and stealing are obviously wrong. But so is seeking or soliciting confidential information from a new employee who recently worked for a competitor, or misrepresenting your identity in the hopes of getting confidential information from a competitor. Employees are also prohibited from sharing confidential information obtained by them during their employment with competitors.

It is also wrong to share or use confidential information of other companies gained while conducting the due diligence process for potential acquisitions.

In addition, the company may be a party to confidentiality agreements with other companies and therefore may be obligated to maintain the confidentiality of certain information obtained from other companies. Contact the law department if you have any questions regarding your confidentiality obligations.

**QUESTION**
A vendor mistakenly sent me a copy of a report that contains confidential information about a competitor’s business plan. Can I give it to our marketing department?

**ANSWER**
No. You should not read this report, nor should you keep or make copies of it. You should bring the document to the attention of your manager and the law department immediately for appropriate handling.
Copyright

Copyright laws protect many materials we use in the course of our work. Audio and video files and tapes, CDs, electronic and printed graphic images (pictures), other companies’ logos, trademarks, and Internet website content and documents (including documents that have been scanned in), trade journals, engineering and mill drawings, books, and magazines are some examples of these materials. Presentation slides, training materials, management models, or other materials prepared by outside consultants or agencies may also be protected by copyright laws.

Do not reproduce, distribute, download, or alter copyrighted software, documentation, or other materials without a valid license or prior permission of the copyright owner or its authorized agent.

To distribute copyrighted materials, you have several options:

• Seek permission to reproduce and distribute from the copyright owner
• Circulate the original material.
• See if the material is covered by our corporate license agreement from Copyright Clearance Center (CCC) by visiting their website at www.copyright.com.
• Contact the law department for additional guidance.

QUESTION
I just downloaded this great article that I read on a trade association’s Internet website. Was the download proper and may I e-mail it to others on my team?

ANSWER
It depends. Always check the terms and conditions or permissions of the website first. Some will allow you to download and distribute unlimited copies. Many, however, only allow you to download and print one copy for your personal use. Consider passing along a link to the website to your team as an alternative to downloading and copying.

Patent

The company respects the valid and enforceable intellectual property and patent rights of others throughout the world by avoiding infringement of these rights or by obtaining licenses when in the company’s best interests. Because of the complex nature of intellectual property and patent laws, you should contact the law department regarding any questions.

Software License Agreements

Software licensed by the company for use on company computers is generally created and copyrighted by other companies and is most likely subject to restrictions regarding its use and distribution. The company commonly receives and uses this software under licensing agreements and does not have ownership rights. Copying or use of software on unauthorized computers may result in the violation of laws, as well as a violation of the license agreement. Use software only in accordance with the terms
specified in the applicable software license agreement. You are responsible for understanding and complying with all software license agreements. If a specific software license agreement is not clear, contact your IT support group or the law department.

**Copying, Using, or Distributing Unauthorized Software**

Do not make or use unauthorized copies of any software under any circumstances. Do not download unapproved or unlicensed software from the Internet on to any company-owned or licensed computing devices (including laptop and desktop computers, mobile electronic devices, or company-owned media). Use of unauthorized software copies on company-owned equipment or property, or unauthorized use of company-licensed software in any form, is prohibited.

Do not give, sell, copy for, or otherwise distribute unauthorized software to anyone outside the company, including clients, customers, and others.

**QUESTION**

Is it acceptable to install freeware, shareware, or personal software, etc. onto my company computer or mobile device?

**ANSWER**

Do not install any software product on any company computing device if it was not purchased/licensed through the company. Exceptions must be approved by your business IT leader. They can help ensure that all license requirements are met.

**QUESTION**

May I install company software on my home personal computer, laptop or mobile device?

**ANSWER**

No. You are prohibited from electronically or physically sending or copying company-owned or licensed software to your home or for use outside of the company without the express written authorization from GP’s management and the law department. The vast majority of the time, company-owned or licensed software is not intended for use outside of the company and license agreements for software prohibit such use.

**QUESTION**

Can software licenses be transferred from one company employee or representative to another company employee or representative?

**ANSWER**

Software licenses that are not company-wide are generally tied to one or more computers or numbers of employees but not to a specific employee. It is common for software licenses to be limited, and use beyond such limits may violate the license. All license transfers should be cleared through the law department.

**QUESTION**

What is the policy regarding software not purchased/licensed through the IT or law departments?

**ANSWER**

You must provide proof of purchase/license to the IT procurement group in these situations. This must be done immediately upon deployment. Contact your IT leader with any questions.
Chapter 4

Avoiding Conflicts of Interest

Working for Other Companies
Ownership or Investment in Other Companies
Conducting Business with the Company
Taking Advantage of Company Business Opportunities
Personal Activities
Resolving Conflicts of Interest
Gifts, Gratuities, and Entertainment
Insider and Personal Trading
Insider Trading
Personal Trading Restrictions Guidelines
Employees with Access to Sensitive Information
“Effective compliance is the necessary condition for us to be allowed to create – and share in – real, long-term value.”

– Charles Koch
Chapter 4
Avoiding Conflicts of Interest

A conflict of interest (conflict of positions) arises when personal, social, financial, political or other activities interfere or have the potential of interfering with our responsibilities to the company. Actual conflicts must be avoided, but even the appearance of a conflict of interest can adversely affect employee morale, your or a leader’s ability to lead, the company’s reputation and otherwise damage the company. These perceived conflicts must also be avoided. Your primary business responsibility is to the company and you are expected to avoid any activity that could interfere with, or have the appearance of interfering with, meeting this responsibility.

Some examples of areas where conflicts of interest may arise are:

Working for Other Companies
While there is no general prohibition against working for other companies, doing so must never interfere with our responsibilities to the company. A second job with an organization that is a competitor, customer, or supplier of goods or services to the company raises an actual or apparent conflict. The same applies to working for an organization that is seeking to become a competitor, customer, or supplier of the company.

QUESTION
I work in operations. I’ve heard that one of the electrical contractors who works for us wants to offer me a part-time job on the weekends. Would this create a problem?

ANSWER
Probably so. Our policy on avoiding conflicts of interest obligates all of us to avoid even the appearance of a conflict of interest. No matter how innocently the offer of part-time work might be made or accepted, others might see it as a kickback paid to you in return for company business. Consult with your supervisor, human resources leader, your compliance director, or the compliance and ethics department.

Ownership or Investment in Other Companies
We (and our family members) should not have an investment interest in our competitors, customers, or suppliers. Investments of this kind may impair our ability to make objective business decisions on behalf of the company. In addition, before buying or selling publicly traded securities of our competitors, customers, suppliers, or any other third party, you should review and comply with our policies and procedures regarding insider trading and personal trading. (See Insider Trading and Personal Trading located in this chapter of the Code.)
QUESTION
I have an investment in a company that is not a customer, competitor or supplier. My investment causes me to receive and answer e-mail and phone calls occasionally while I am at work. Does this cause a conflict of interest?

ANSWER
It depends. There are many factors that could cause a conflict to exist. You should contact your supervisor to discuss the facts related to your investment and together determine a course of action.

Conducting Business with the Company
Except when specifically permitted or approved (e.g., purchases from the company store or when the purchase of surplus or used equipment is authorized), you may not engage in any transaction with the company including, but not limited to, the rental, purchase, sale, use or transfer of property, or provision of service. Your family members are also restricted from these transactions with the company unless approved by your local management.

A conflict may arise when a relative, friend, or colleague works for a competitor, customer, or supplier, and directly interacts with you or your business group as a part of their role with that company. If you are unsure whether you could be in a situation that could create a potential conflict of interest, consult with your supervisor.

QUESTION
Can our family-owned business sell its products or services to GP?

ANSWER
Behaving with integrity requires that your family business should not try to transact business with the company unless and until you have received permission from your local management or your compliance director.

QUESTION
My sister manages a local office supply store and she says that she can save us money if I can help her gain the company business. Can I use her firm or recommend her firm to others in the company?

ANSWER
Because this could easily appear to be a conflict of interest, or favoritism, you should receive advance approval from your local management before pursuing this business arrangement or recommending it to others in the company.

Taking Advantage of Company Business Opportunities
You may not take personal advantage of business opportunities, or potential business opportunities, which you learn about or develop in the course of your employment with the company. This is true whether it directly benefits you or any other person or business. In addition, you may not use company intellectual property or confidential business information for personal benefit or for the profit or benefit of persons outside GP.
QUESTION
I am a software programmer for the company. I want to start a business that will develop and maintain personal computer software for small companies. Will this be a conflict of interest?

ANSWER
It depends on many factors, such as whether your product is similar to programs that you developed while employed by the company, and whether company time, material, equipment, or confidential business information could be used in developing, marketing, or maintaining your product. Before starting your business, you should consult with your manager to get a conflict of interest determination, as well as determine whether any company confidential business information or trade secrets are involved.

Personal Activities
We are all expected to commit our full attention to business activities during business hours. Do not let personal activities take your attention away from or interfere with your responsibilities to the company.

QUESTION
Is it okay to use my computer on my lunchtime to access the Internet to research non-business topics of personal interest?

ANSWER
Yes, under certain conditions. If you use the Internet for brief, infrequent periods of time, and you are not accessing inappropriate sites, it is generally acceptable. If you have any doubt, consult with your supervisor. You also might want to refer to the Acceptable Electronic Usage Policy (located in Chapter 3 of this Code).

QUESTION
My son is at home alone after school until I get home. Is it okay to have him telephone me when he gets home from school to let me know that he has arrived safely?

ANSWER
Yes. It’s generally acceptable for us to make and receive personal calls as long as they’re infrequent, brief, and don’t interfere with the normal flow of business activities.

QUESTION
I’m thinking about selling cosmetics on a part-time basis to earn additional income. I would like to sell these items to my coworkers. Would this involve any conflicts of interest or other policy violations?

ANSWER
Possibly. You would not be allowed to solicit business from your coworkers during work time or in work areas (conflicts with solicitation policy), or by using company resources, like e-mail. It is also a good idea to avoid selling to anyone you supervise. By working through these issues with your manager, you may be able to start your for-profit business without creating a conflict of interest.
QUESTION
I understand the Code specifically prohibits solicitation at work for profitable ventures (such as selling personal care items), but what about solicitations for non-profit groups such as school bands?

ANSWER
In addition to the Code’s prohibition of for-profit solicitation, GP’s HR policy prohibits all solicitation – even for not-for-profit groups – during time employees are supposed to be working. Georgia-Pacific’s policy also prohibits the posting or distribution of any solicitation literature – even for not-for-profit groups – in any work area.

QUESTION
Are we allowed to solicit or participate in football pools or pools for other sporting events? How about pooling money to use in buying government-sponsored lottery tickets?

ANSWER
Office betting pools – often used to wager on the outcomes of professional or college sporting events – are, or can be, illegal in most jurisdictions. As such, GP assets and resources cannot be used to sponsor or participate in this type of activity. While certain pooling activities may be legal under state law, any such activity that is conducted during time when employees are supposed to be working, costs money to the company, or involves company resources such as e-mail and copying machines are prohibited.

QUESTION
I am thinking of running for a public office in my community. Is that ok?

ANSWER
If you intend to serve on or run for a public office, be sure to contact your supervisor and compliance director who will assist you in getting the appropriate reviews and approvals as allowed by local law. For further guidance on political activities refer to the Political Activities and Contributions section of the Code of Conduct.

QUESTION
I have been appointed by our town mayor to serve on a special task force to study transportation issues and priorities. Is that ok?

ANSWER
If you intend to serve on a government board, commission or task force of any type (e.g., public-financed school board, college or university boards, city planning commissions, etc.), be sure to contact your supervisor and compliance director who will notify the law department, and communications, government and public affairs. These groups will coordinate notification and review with Koch Companies Public Sector (KCPS) to ensure that any potential or perceived conflicts of interest are reviewed, that you have or will receive the appropriate guidance and training, and that all reporting requirements are adhered to.

QUESTION
I have been asked to serve on the board of a non-profit organization. Is that a problem?

ANSWER
Seek approval first from your supervisor. Your board activities should not conflict with your work time and you should not use corporate resources (e.g., e-mail, mailing room, pre-printed corporate returned addressed envelopes) to communicate with others in your capacity as an outside non-profit board member. Positions on for-profit company boards present additional risks (such as if the company wins a contract from GP) and will require additional approvals; contact your compliance director who will assist you in getting the appropriate approvals.
QUESTION
Does the Code prohibit me from having a romantic relationship with a co-worker?

ANSWER
The Code does not make a blanket prohibition against having a romantic relationship with a co-worker. However, romantic relationships with others in the workplace can pose risk for the company and can create other situations that may be prohibited by the Code. For instance, co-workers who work closely together or who could influence each other’s pay, performance rating, job benefits or other terms and conditions of employment should not engage in a romantic relationship, because doing so would be a conflict of interest, which is prohibited by the Code. Other romantic relationships with co-workers may not present an actual conflict of interest; however, the relationship may create a perception that a conflict of interest exists. These perceptions of a conflict of interest must also be avoided. Some examples of where romantic relationships are almost certain to create a real or perceived conflict of interest includes those involving a member of the leadership team, an HR team member or employees in a direct line reporting relationship; therefore, these types of romantic relationships should be avoided. In some instances, these conflicts of interest (and some perceived conflicts of interest) can be addressed and resolved. So, if you find yourself in a situation that may lead to a romantic relationship with a co-worker, you should bring it to your manager’s attention.

Resolving Conflicts of Interest
If you think that you may have a conflict, real or perceived, report all relevant details to your supervisor, your compliance director, or the law department. Most conflicts of interest can be resolved in a mutually acceptable way, but they must be addressed.

Gifts, Gratuities, and Entertainment
We pride ourselves on building strong relationships with suppliers and customers. During the course of business, it is likely that certain employees will face the need to make a decision about providing or receiving anything of value, such as gifts, meals, travel, entertainment or other promotional activities.

As a general rule, avoid any relationship with customers, suppliers, government employees, or other business associates that could affect or influence your ability to make good business decisions. Any gift or entertainment received or offered must be legal, of limited value, and support a valid business purpose. Offering, giving, soliciting, or receiving any form of bribe or kickback is strictly prohibited.

While the incidental provision of a routine business courtesy is unlikely to be improper, in certain circumstances corporate hospitality and promotional expenditures can be used to create a sense of obligation or worse even constitute bribery. Most countries where we conduct business have enacted strict anti-corruption laws. These laws often prohibit bribes, kickbacks, and any other corrupt payments to representatives of private companies in addition to prohibiting corrupt payments to government officials (also refer to additional provisions in the Anti-Corruption and Commercial Bribery Laws section of the Code).
While good judgment and common sense are critical in determining the appropriateness of giving or receiving anything of value to or from business associates, the following criteria have been established to help with your decisions.

Do not give or receive gifts, entertainment, favors, services, payments, or special treatment of any kind, to or from any individual, organization, or government official that seeks to conduct or conducts business with the company, or that competes with the company unless it:

- Is lawful and ethical.
- Is reasonable (i.e., not unduly lavish), proportionate to normal business practice and customary.
- Is not creating an appearance of impropriety or sense of obligation and is not inappropriate relative to timing of any pending business decision (e.g., contract, award or renewal).
- Is not solicited by the recipient.
- Is serving a demonstrable business purpose.
- Is limited to only those directly responsible for the business at issue unless the participation of others (e.g., immediate family members) is reasonably necessary for the legitimate business purpose of the expense.
- Is approved by your supervisor if it exceeds US $100 in value.
- Before providing a gift to government officials, contact the Senior VP Communications, Government and Public Affairs, the law department or your compliance director. Providing gifts of any value, including meals and entertainment, to any government employee or official require a higher level of diligence. For non-U.S., this may include independent review and approval by the compliance and ethics department, the law department, and the business leader or designee. For additional guidance refer to the Anti-Corruption and Commercial Bribery Laws section and the Interactions with the Government section of the Code.
- Would not embarrass the company if the transaction was publicly disclosed.

No gifts of cash or cash equivalents, which include gift certificates and gift cards should ever be given or accepted. Most gift certificates and gift cards do not allow any cash back. However, because these instruments spend like cash, they are considered a cash equivalent. This does not include limited-use gift certificates (e.g. movie passes or a gift certificate for a turkey). Exceptions to this policy will be permitted only with prior written approval from your business leader.

Giving or receiving gifts, entertainment or other gratuities is likely to require documentation on your part. Giving or accepting gifts may also result in taxable income to you and/or the recipient. You should ensure that you understand such requirements and take appropriate action.
QUESTION
Is the US $100 approval requirement on gifts an annual limit?

ANSWER
No. The approval requirement relates to the value of an individual gift item. However, frequent, smaller (under US $100) personal gifts to or from one individual would likely not align with criteria for giving and receiving gifts, entertainment or other gratuities. If you have any doubts, seek the advice of your supervisor, your compliance director, or the law department before taking action.

QUESTION
One of the vendors we used to work with is having a charitable event. May I attend if I pay for the event with my own money? What if I win a door prize, may I accept it?

ANSWER
Generally yes, but you should advise your supervisor to ensure that there is not even an appearance of impropriety. Generally, you could accept the door prize, but, again, the issue should be raised with management to avoid any potential conflict of interest issues.

QUESTION
In my job of assessing performance of contractors at our facility, I mentioned to a contractor that I was thinking of repaving my driveway. The contractor suggested that since his crews were not fully occupied at that time, he would be glad to do this work for me for his “out-of-pocket” cost. Would it be okay to accept his offer?

ANSWER
No. That would be considered a favor that was available only to you because of your position with GP. The same cost would generally not be available to others; therefore, it would be considered a favor beyond a common courtesy. Personal purchases should be separated from business activity to ensure fair and objective treatment of suppliers. In no event should you accept such discounts for personal purchases that are not generally available.

QUESTION
Can I accept a business meal from a customer or supplier?

ANSWER
You may let a customer or supplier pay for a meal arranged for the purpose of discussing business. However, it probably is not appropriate to let customers or suppliers repeatedly pay for your meals.

QUESTION
A customer gave me a movie voucher good for two free movies at my local movie theater. This movie voucher can be exchanged at the counter for two movie tickets. Can I accept it?

ANSWER
Yes, as long as it meets the gifts, gratuities and entertainment criteria. The movie voucher is considered a limited use certificate. A limited use certificate states that the recipient may only exchange the certificate for a particular item (of small value) and cannot receive any cash back. However, if you had received a $20 gift card for the local theater that allowed you to purchase drinks and snacks from the concession stand, it would be considered a cash equivalent and you would not be able to accept it from the customer. If ever in doubt, contact your business leader for guidance.
QUESTION
I’m responsible for securing temporary help through outside employment agencies. One of the agencies sent me a gift during the holiday season. Can I keep it?

ANSWER
You can accept the gift if to do so would be lawful and consistent with good business practices; it is unsolicited; it is inexpensive (less than US $100); it is not cash or a cash equivalent; and it will not cloud or be perceived as clouding your business judgment. If the value of the gift exceeds US $100, your supervisor’s approval is required. If you are unsure, discuss the situation with your supervisor, your human resources leader or your compliance director.

QUESTION
What if my customer is offended that I cannot accept a gift that is over the US $100 limit?

ANSWER
Usually a polite explanation that company policy prohibits you from keeping the gift will be sufficient. There may be instances when not accepting the gift would be detrimental to the business relationship or seen as an unacceptable gesture. In these cases, you must still obtain approval from your supervisor to accept the gift.

QUESTION
One of my customers has invited me to attend a 3-day conference sponsored by his company at a major resort. The conference agenda includes some business activities but also provides for leisure activities. Can I accept the invitation to attend at the customer’s expense? Suppose the same invitation came from a supplier, could I accept?

ANSWER
In either case, you may accept if there is a reasonable expectation that your attendance will result in some business benefit to the company, it is customary with entertainment typical of our industry, and your supervisor approves in advance. Participation at such conferences can help build good customer or supplier relations. Participating in events that are paid for by customers or suppliers that do not present significant business opportunities is inappropriate.

QUESTION
May I accept an offer to vacation with my family at a customer’s mountain condominium even though the customer will not be present?

ANSWER
Since you are not going to be with the customer to discuss business or otherwise further your relationship, there probably will not be a sufficient business purpose to justify accepting the offer. You may pay the customer fair market value for the condominium after seeking approval from your supervisor and your compliance director.

QUESTION
My spouse and I have been invited by a supplier and his spouse to join them for a weekend golf outing. Is it okay for my spouse to attend?

ANSWER
Again, there must be a reasonable expectation that some business benefit to the company will result. You and your spouse’s travel and entertainment should be treated as a gift and if the value of the trip exceeds US $100, approval must be received prior to your acceptance.
**Insider and Personal Trading**

Even though GP is a privately held company, insider trading laws still apply to the company and to employees who engage in personal trading activities. In addition, the company has implemented personal trading guidelines that apply to all employees, including those residing outside the United States.

In the course of your everyday work, you may frequently learn information of a confidential nature regarding the business of GP or its customers, suppliers, or venture partners. Personal trading based on the company’s confidential business information or the confidential business information of others is contrary to the spirit of MBM® Guiding Principle 1, violates our policies regarding intellectual property and conflicts of interest, and could be against the law.

If you violate laws regarding insider trading and personal trading, you may be subject to severe penalties, including substantial fines and imprisonment. In addition, you may expose the company to considerable fines and possible criminal sanctions.

**Insider Trading**

GP’s policies and procedures regarding insider trading and the law prohibit the company and its employees from buying, selling, recommending, donating, giving or otherwise transferring securities of an issuer or trading in futures while in possession of material, non-public information relating to that company, its securities, or futures. In addition, you must not “tip” other people; that is, you must not disclose such information to others. *If individuals who you “tip” information to trade on the information you provide, you may both be violating the law and be subject to severe penalties.*

For liability to arise under insider trading laws, you need only be aware of material, non-public information relating to the issuer at the time you purchase or sell a security of the issuer. It does not matter whether you actually use the information in making the purchase or sale.

Some examples of “Securities” are:

- Instruments that signify an ownership position in any entity, such as stock and limited partnership interests.
- Instruments evidencing a creditor relationship, such as notes and bonds including investment-grade and high-yield corporate bonds.
- Options and other derivatives.

Securities may be traded on securities exchanges or through private sales to investors. Consult the law department if you have questions on what qualifies as a “security.”

“Futures” include futures and options on futures traded on U.S. or international exchanges or any other physical or derivative transaction that serves the same function.
“Material” information is generally regarded as information that a reasonable investor would think is important in deciding whether to buy, hold, or sell a security. In short, it is any information that could reasonably affect the price of a security. Either positive or negative information may be material. If you are considering buying or selling a security because of inside information, you should assume that such information is material, and therefore illegal to use in such manner.

Some examples of possible material information include:

- Projections of future earnings or losses.
- Information regarding a potential or proposed merger, acquisition, or investment.
- Information regarding a significant sale of assets.
- Changes in key management.
- Significant new products or discoveries.
- Impending bankruptcy or financial liquidity problems.
- Major litigation.
- Gain or loss of a substantial customer or supplier.
- Significant changes in credit rating or credit worthiness.

Information is considered “non-public” until it has been effectively disclosed to the investing public, as through a press release, and enough time has passed for the investing public to be able to evaluate the information, generally two business days or more.

**QUESTION**

I’ve become aware of a proposed venture between GP and a publicly traded company. It hasn’t been publicly announced; however, when news of the venture becomes public, I think the company’s securities will trade at a significantly higher price. May I trade in the other company’s securities or pass along the information to someone else?

**ANSWER**

No, you may not trade because there is a likelihood that you are aware of material, non-public information about the publicly traded company. In such instances, you should refrain from trading in any security of that company or passing along such information to anyone else. GP’s policy is to avoid actions that create even the appearance of illegal or unethical conduct.

**QUESTION**

I’ve become aware of financial information about one of our customers, which indicates that the customer is in better financial condition than most people realize. I want to purchase stock in the customer’s company. May I do so?

**ANSWER**

You may not purchase this stock until the financial information is known to the investing public. The information may have been entrusted to us in confidence by the customer to help us determine how to best meet the customer’s needs. Using this information, which may be material, non-public information, for personal gain or disclosing it to others would violate GP policy and may be a violation of the law.
**QUESTION**
Can I invest in mutual funds or in an investment strategy where I have no discretionary control and still adhere to the company’s insider trading and personal trading policies?

**ANSWER**
Yes. If the mutual fund is managed by an independent financial institution that is making the decisions to purchase or sell the securities in the fund.

**QUESTION**
I have heard that the government brings charges only against individuals who make large insider trading profits. Am I correct in thinking that as a small investor, I do not have to concern myself with insider trading laws?

**ANSWER**
All investors, large or small, need to comply with insider trading laws. The government has brought charges against individuals with little or no profit from trading as well as individuals who lost money from trading. The government and securities exchanges have very sophisticated computerized detection systems, which can detect even the smallest suspicious trade. The probability of being caught is extremely high. If your securities transactions become the subject of scrutiny, they will be viewed after-the-fact with the benefit of hindsight. As a result, before engaging in any transaction, carefully consider how the government and others might view your transaction.

**Personal Trading Restrictions Guidelines**

You may engage in personal trading for investment purposes only in accordance with the personal trading guidelines below. Although it is not prohibited, short-term trading, i.e., holding positions for less than 30 days, is discouraged because it takes time and attention away from your daily job responsibilities.

In addition to observing the insider trading laws, the following personal trading restrictions apply to all GP employees:

- You must not buy or sell securities for your personal account while in possession of material, non-public information.
- You must not "tip" or disclose material, non-public information to others.
- You must not buy or sell securities of a particular company if your leader has informed you that GP has prohibited transactions in the securities of that company. If GP determines that it is appropriate to prohibit employee trading of a particular security due to a justifiable business reason, company-wide communication will be issued by the law department or the compliance and ethics department to convey the appropriate information to you.
- You must not purchase or sell a physical commodity or futures or derivatives on a physical commodity if the physical commodity (e.g., crude oil, natural gas, waste paper) or futures or derivatives on the physical commodity are traded by the company.

In some cases, you may purchase or sell the securities of companies that GP does business with, such as competitors, customers, and suppliers.
Prior to executing such a transaction, employees must evaluate whether the transaction could create a potential, perceived, or actual conflict of interest. Employees who engage in transactions involving the securities of companies with which GP does business should be extremely cautious to ensure that they are not aware of material, non-public information about the company and its securities. Questions regarding conflicts of interest should be directed to your compliance director, the compliance and ethics department or the law department.

These restrictions also apply to your family members and others living in your household and you are expected to ensure that they comply. In addition, these restrictions apply to any account over which you have control or discretionary trading authority even if such account is not in your name.

**QUESTION**

I would like to purchase a security of a major customer of my business group. May I purchase the security of the customer for my personal account?

**ANSWER**

If you are aware of material, non-public information relating to the customer, in addition to violating company policies, you may be violating the insider trading laws if you purchase the security of the customer. Even if you are not aware of material, non-public information relating to the customer, you must not purchase the security of the customer if it creates a potential or perceived conflict of interest. Questions regarding conflicts of interest should be directed to your compliance director, the compliance and ethics department or the law department.

**Employees with Access to Sensitive Information**

If you are designated as an Employee with Access to Sensitive Information (EASI), you must ensure your trading of securities complies with the personal trading requirements for an EASI, including requesting appropriate authorization before purchasing, selling or otherwise transferring any security.

You are designated as an EASI if you are exposed to material, non-public information on a regular basis or are otherwise designated by the GP law department or by the corporate compliance and ethics department. Such employees typically include members of the management team, business development employees, senior-level financial personnel and attorneys. If you feel you should be designated as an EASI, contact your supervisor.
Chapter 5

Environment, Health and Safety

Environment, Health and Safety (EHS Policy)
Company EHS Commitment
Product Stewardship
“Staying compliant is not easy, but it is essential for our survival and success. That’s why I am counting on your commitment to 10,000 percent compliance. The reward for that commitment includes a safe workplace and a cleaner environment.”

– Charles Koch
Chapter 5
Environment, Health and Safety

Environment, Health and Safety (EHS Policy)
GP’s Environment, Health and Safety (“EHS”) Policy is that GP, worldwide, will manage operations and develop, produce, distribute, and market products in a manner that protects the environment and the health and safety of employees, customers, contractors, and the communities in which we operate, while fully complying with applicable laws and regulations. The company will continuously improve EHS performance toward a goal of zero incidents.

To understand and implement this Policy, you must understand how EHS requirements impact your job and how your roles and responsibilities affect GP’s EHS performance. All employees have the responsibility to report or elevate to the proper level in the organization potential EHS compliance risks. Your actions should always be consistent with the following:

- EHS excellence is mandatory for our long-term success.
- EHS excellence requires the commitment and personal involvement of all levels of management and all employees.
- EHS aspects of product development will be considered early in the product R&D effort to take into account protection of human health and safety and the environment.
- Protection of human health and safety and the environment must come first, no matter how urgent the job, project, or commercial interest.
- Employees have the obligation and the ability to prevent incidents.
- Incidents, unauthorized releases, and noncompliance are unacceptable.
- All employees and contractors are responsible and accountable for understanding and complying with all regulations, requirements, and procedures relating to their job performance.

Company EHS Commitment
To demonstrate our commitment to superior EHS performance, the company is committed to:

- Continuing to improve EHS compliance and performance through the ongoing implementation of EHS management systems.
- Continuing to integrate EHS concerns into all business and operational planning and decision making.
- Providing a safe work environment and training for all employees.
- Achieving, sustaining, and continually improving superior performance in all key EHS metrics for the industries in which we operate.
- Requiring the same level of commitment and performance for contractors that work in our facilities as we do from our employees.
• Utilizing materials, natural resources, and energy efficiently to produce products and services that support sustainable growth.
• Responding in a timely and appropriate manner if an incident resulting from operations does occur.
• Working proactively with legislators, regulators, concerned groups, and industry peers to develop and advance effective approaches to human health and safety and environmental protection.
• Communicating regularly on EHS issues and performance with employees, contractors, customers, regulators, the communities in which we operate, and the general public.
• Auditing assets and operating practices regularly, and taking the appropriate corrective actions.

Any employee who knowingly violates applicable EHS policies, laws, and/or regulations will be subject to disciplinary action, up to and including termination of employment.

There are many technical resources that are in place to provide expertise in managing complex EHS compliance requirements. These resources include:
• EHS leaders within the company
• Other company technical staff
• Corporate EHS staff
• Environment and safety law specialists in the law department
• Government and public affairs department

Product Stewardship
We strive to be the trusted supplier of choice for the products and services we provide and will act legally and ethically in all product-related decisions. We will work with our suppliers and customers to address environmental, health and safety issues of mutual interest. It is an expectation that all Georgia-Pacific company products will be manufactured in a manner that is compliant with applicable laws and regulations for the markets served and safe for customers, consumers, employees, and the environment.

Our commitment to superior product stewardship performance includes:
• Integrating product stewardship into business and operational processes and ensuring product safety and compliance through systematic product risk characterization and management.
• Requiring the same level of commitment and performance from third parties manufacturing product components and finished goods for GP as we do from our facilities and employees.
• Considering product stewardship requirements early in the product innovation and development effort to take into account applicable law and regulations and protection of human health and the environment.
• Responding in a timely manner to product incidents, determining root cause, and incorporating lessons learned in product management systems.

QUESTION
I work at a small facility and I am aware of a safety issue that may cost a lot of money to fix. I am afraid the plant won’t be profitable if we have to spend the money. Should I still report the issue?

ANSWER
Absolutely. Protection of human health, safety, and the environment must come first, no matter what. Safety is more important than profits. Each employee has an obligation to report the issue immediately before someone gets hurt. If you do find a safety hazard, tell your supervisor immediately or use one of the reporting options available to you. Further, retaliation against an employee who brings in good faith an EHS issue to management’s attention will not be tolerated and will result in disciplinary action, up to and including termination.

QUESTION
I work in a high noise area and some of my coworkers refuse to wear their required hearing protection. I don’t want to be a troublemaker, but I am concerned about them. What should I do?

ANSWER
You should be commended for being concerned about your coworkers’ safety. You should talk to them and explain your concerns. If you are not comfortable addressing the issue with your coworkers, use one of the reporting options available to you so that the company can understand the issue. Maybe the hearing protection is uncomfortable and needs to be redesigned, or maybe additional training is needed.

QUESTION
We just implemented some new lockout procedures. I have been doing this kind of work for over 20 years and have never been hurt. Why do I have to change the way I do things?

ANSWER
We are constantly trying to improve our safety performance. The fact that you have not been hurt does not necessarily mean that past practices cannot be improved upon. The company is not trying to make your job harder. The procedures are deemed necessary to make your job safer and to ensure compliance. If you have concerns about the procedures or if you think you can improve them, talk to your supervisor or your local safety professional.

QUESTION
I am an employee at a plant recently acquired by GP. I know that some drums were buried years ago in what is now the parking lot for the office building. I’m not sure anyone else even knows about it.

ANSWER
You have an ethical and perhaps legal obligation to report what you know immediately to your supervisor, the GuideLine or any of the other options available to you. This situation may pose a serious environmental or safety risk and you need to tell the company what you know so the problem can be investigated and fixed, as appropriate.
QUESTION
Are you really serious about 10,000% compliance? What about “paperwork” violations that don’t really harm the environment?

ANSWER
Our expectation is 100% of employees fully complying 100% of the time. This includes all requirements, no matter how insignificant they may seem. So called “paperwork” violations can result in significant civil and criminal penalties for you and the company.

QUESTION
The country in which my plant operates has a number of environmental regulations that are not enforced by the regulatory agency. Do I still need to comply with these requirements?

ANSWER
Absolutely. We are committed to fully complying with all environmental rules and requirements applicable to the country in which we operate. In addition, we will comply with company standards in all operations worldwide.
Chapter 6
Managing Company Records and Information

- Records and Information Management Policy
- Accurate Business Records
- Careful Communication
- Outside Requests for Information
“A positive reputation is built by behaving consistently with sound principles, creating real value, achieving compliance excellence and living up to commitments.”

– Charles Koch
Chapter 6
Managing Company Records and Information

Records and Information Management Policy

Information, as reflected in corporate records, is one of the most valuable and important assets we have, and like any asset, it must be managed properly.

It is our responsibility to ensure the Records and Information Management Policy is followed with respect to records within our personal or organizational control for which we are responsible.

It is the Policy of the company to effectively and efficiently manage all business records and information from creation through disposition in accordance with the objectives listed below.

- Comply with all applicable laws and regulations mandating the retention of certain types of records.
- Manage records in accordance with the company’s business needs.
- Preserve all records that may be relevant to any ongoing or expected litigation, audits, or government investigations.
- Ensure that records which are vital to the operation of the company are available in the event of a disaster.
- Retain archival information of historical significance to the company.
- In the normal course of business, periodically dispose of records that have satisfied the applicable retention periods and are not subject to any legal or tax holds, and are of no continuing business value, in full compliance with established procedures and controls.
- This Policy applies to all business-related documents, including those that are necessary and required for legal compliance, regardless of their location or format. All employees are responsible for compliance with this Policy and the related standards and procedures. Please contact the compliance and ethics department or the law department if you have any questions.

QUESTION
I’ve been contacted by the law department and asked to identify and save some of my electronic and paper documents. What is my responsibility?

ANSWER
Your responsibility is to acknowledge the request, identify the documents requested, including any e-mails, other electronic documents and paper records, and follow the law department’s directions on how to preserve the documents and what to do with them. Failure to do so can lead to disciplinary action against you including termination.
QUESTION
What if I have a question about a specific record retention classification or policy?

ANSWER
If you become aware of a change in retention requirements from either a legal or operational perspective or have any questions regarding a specific classification, you should contact your local records management contact or the global records and information team.

Accurate Business Records
Truthful, accurate, and complete recording and reporting of information is required in order to make sound business decisions. Therefore, never make a false or misleading entry or statement in any of the company’s records. This includes all business records such as environmental, safety, personnel, and financial and accounting records.

To protect company records, always:
- Prepare records truthfully, accurately, and completely.
- Sign only records that are truthful, accurate and complete.
- Retain records according to legal requirements and company policy.
- Disclose records only as authorized by company policy or in response to legal process as advised by the law department.

Never give out false information or act deceptively. This includes making false entries in the company books and records, unauthorized destruction of documents, falsification of documents, giving or soliciting false testimony, or engaging in any act designed to cover up, obscure, or hide a fraudulent transaction or act.

All vouchers, timecards, bills, invoices, expense accounts, and other business records should be prepared with care and complete honesty. Likewise, no payment is to be made for any purpose other than that described in the document supporting the payment.

Careful Communication
Business records and communications may become known to the public through litigation, government investigations, and the media. Accordingly, in all written and oral business communications, it is important to tell the truth, and to avoid exaggeration, inappropriate language, and derogatory remarks or characterizations. This applies to communications of all kinds, including e-mail and other company-approved electronic communication tools, instant messages, voice mail, daily planner notes, and other “informal” notes or memos.

Consider the following:
- Consider the best method to communicate. Would a phone call or in-person meeting be better?
Clearly state the purpose of the communication. Stick to the point.

Is the content factual? Do not include language or present information in a manner that may be perceived as offensive, inflammatory, harassing or otherwise inappropriate.

Do not speculate on outcomes, conclusions or scenarios unless there is a clear business need to do so and you are qualified to make the speculation.

Do not make legal conclusions unless you are qualified to do so.

Assert attorney/client privilege only as directed by an attorney or when seeking an attorney’s legal advice.

Speak on behalf of the company only when authorized and without representation of personal opinion.

Consider how the message may sound if taken out of context.

Is the information being communicated confidential or subject to attorney-client privilege? Provide information on a need-to-know basis, mark communications “confidential” and/or “attorney-client privileged” as appropriate and limit distribution to only those who need to know.

Think before you send. Use good judgment in what and how you say things.

**QUESTION**

There is a blog site where other individuals that have the same type of role as I do exchange information. I've noticed that some individual's responses include their workplace auto signature that reflects their name, title and company information. Is it okay for me to utilize blogs?

**ANSWER**

You should stick to the facts when seeking or giving information and keep in mind company confidentiality and careful communication practices. Information posted on external blogs or other discussion forums are available to the general public and may be archived for long periods of time. In addition, the inclusion of your auto signature could be misinterpreted as a representation of the company when, in fact, it is not.

**Outside Requests for Information**

Unless your job duties specifically include responding to outside inquiries, you should refer all outside inquiries to the appropriate department to ensure professional and consistent handling.

- Refer all inquiries from regulatory agencies to the law department or appropriate professionals within the company such as human resources, environment, health and safety professionals, or your compliance director.
- Refer all inquiries from news or trade media to corporate communications who will identify an appropriate spokesperson.
- Refer all inquiries about current or former employees to your local human resources leader.
QUESTION
I received a call from a government agency representative asking questions about GP’s operations and business activities. What should I do?

ANSWER
You should politely inform the representative that it is GP’s policy to fully cooperate with the government, but that you will need to get back to him. You should immediately call the law department.
Chapter 7

Conducting Commercial Activity and Government Interactions Lawfully and with Integrity

Antitrust and Competition Laws
Business Inducements
Marketing and Advertising
Money Laundering Laws
Commodity Trading
Anti-Corruption and Commercial Bribery Laws
Antiboycott Laws
International Trade
Government Contracts
Interactions with the Government
Political Activities and Contributions
Lobbying (Advocating Government Policy)
“We believe communities and governments are more likely to allow companies to grow and prosper when those firms are leaders in environmental, safety and other regulatory compliance. Everyone benefits when new and better jobs are created by practicing Principled Entrepreneurship.”

– Charles Koch
Chapter 7
Conducting Commercial Activity and Government Interactions Lawfully and with Integrity

GP is involved in a wide range of business activities, and numerous laws govern our commercial activity. This Code includes an overview of some of the key laws that govern our commercial activity and interactions with the government. It is not intended to address all the laws that may apply to our activities and does not necessarily provide complete guidance for those laws covered. More detailed systems and training are available. There are several areas in which acts carried out in one part of the world can result in prosecution under the laws of another country. If you have any questions about a specific law or regulation, contact the law department.

Antitrust and Competition Laws

Our fundamental market-based philosophy strongly supports free markets. We believe free competition in the marketplace benefits all of us as consumers. Antitrust and competition laws exist to protect that competition. We succeed because we successfully compete in the marketplace: we provide customers with outstanding products and services for their money.

While the antitrust and competition laws aim to protect those who compete fairly, they also punish non-compliant companies and sometimes individuals with severe fines and, in some countries, jail terms for individuals. In addition to fines, antitrust violators may be subject to civil liability, including payment of damages in respect of the violation in some countries.

Certain conduct between competitors is illegal in the United States and most countries where we do business. Employees must never discuss or agree with competitors:

- On prices or other terms of sale relating to business with third parties.
- To allocate or divide up customers or markets.
- On limits on providing products or services.
- On competing bids (solicitation of contracts). This is called “bid rigging”.
- To boycott a customer or supplier.
- To not hire each other’s employees.
- To set wages, benefits, or salaries.

Similarly, employees must never enter into agreements with customers regarding the minimum resale prices of the customer or who the customer resells the products to.
Antitrust laws also cover agreements that may restrict labor practices. An agreement to not hire employees from other organizations can raise antitrust issues. Accordingly, you should only do so if such an agreement is under a formal contract that has been approved by the law department. Similarly, you must get approval from the law department before participating in any benchmarking or exchange of information including wage, benefit, or any other compensation information from other employers.

Also remember that your action doesn’t always have to be written or oral to be considered an agreement for antitrust purposes. In some cases, nonverbal actions, such as saying nothing when inappropriate items are discussed between competitors, have been determined to be an agreement. They can also give the appearance of impropriety and may be enough to implicate us in an investigation.

Other types of conduct that cause antitrust concern, and will always require prior review by the law department, are:

- Full requirements contracts.
- Exclusive dealing arrangements.
- Tying or bundling together different products and services.
- Charging similar customers different prices for the same products unless done to meet competition or in another approved circumstance.
- Non-competition and non-solicitation agreements.
- Providing market information to trade associations, industry publications, or other third parties.

Remember, never discuss with competitors such things as prices, sales, or other discounts, who will serve what markets, or any other competitive matter. In circumstances where contacts with competitors do occur, such as trade associations, limit discussions to permissible subjects. Before attending any meeting where competitors will be present, be sure to know the antitrust rules well. If you have any questions, always contact the law department first. Always be prepared to walk away from meetings and discussions when inappropriate discussions occur.

It is also against the law for a company to try to “monopolize,” or take over the market through unfair practices. We will not:

- Disparage or make false statements about our competitors or their services
- Use unfair practices against competitors such as:
  - Stealing or misusing competitors’ trade secrets.
  - Cutting off their sources of supply.
  - Paying bribes to help our business or to hurt a competitor.
  - Setting prices below our variable costs.
Antitrust and competition laws are vigorously enforced. If you have questions or concerns about your responsibilities under these laws, contact your supervisor, the law department, or call the GuideLine. This includes contacting the law department immediately if you believe any employee has had inappropriate contacts with a competitor or otherwise violated antitrust or competition laws.

**QUESTION**
In developing our marketing strategy, it helps to have as much information as we can get on what our competitors are doing. Is it okay simply to call our competitors and ask for their price lists or information about their production costs?

**ANSWER**
No. You should get “competitive information” from the marketplace (customers, suppliers, and public sources) and not from competitors. Any “benchmarking” studies involving contact with competitors, including those coordinated by third parties, must be approved by the law department.

**QUESTION**
Our competitors are often also either our customers or our suppliers. What discussions with competitors are proper in a buyer-seller context?

**ANSWER**
Genuine buyer-seller discussions are appropriate. For example, you may provide a competitor who is a potential customer for a product with information about that product. Take care to limit discussions with a competitor to the products or services you are buying or selling. If possible, limit who participates in the discussion (e.g., company sales representatives usually should not be a part of a purchasing discussion). You should not talk about resale prices, margins, or which one of you will sell to particular customers. It is a good idea to check with the law department to obtain guidance in dealing with customers or suppliers who are also competitors.

**QUESTION**
A competitor tells me that “we’re killing each other by trying to take away each other’s longstanding customers with low prices.” She suggests that both firms will be better off if they stick to their own customers. I think that she may be right. How should I respond?

**ANSWER**
You must not enter into agreements or understandings with competitors to allocate customers, territories, or product lines. Such agreements, like price-fixing agreements, can result in antitrust prosecution. Even suggestions to competitors to fix prices or allocate customers may result in an investigation. Any offer to participate in such an agreement must be immediately and clearly rejected. Immediately contact the law department to report the competitor’s request.

**QUESTION**
Next week I am attending a trade association meeting where competitors may be present. If the talk turns to the state of the market and where people expect prices to go, is it okay to participate in the discussion?

**ANSWER**
No. You should not participate in or remain at a trade association meeting of competitors at which current or future prices are discussed. Clearly voice your objection to such discussions, leave the meeting if the discussion continues despite your objection, and report the incident to the law department. There might be instances at larger trade shows where independent third parties, such as consultants or industry analysts, might permissibly make such presentations, provided they are speaking for themselves and not on behalf of any competitive producer.
QUESTION
What if a trade association, of which we are a member, wants to collect historical information from members? Can we participate?

ANSWER
There are permissible ways for associations to collect historical data. Contact legal for guidance before providing any company commercial data to an association.

QUESTION
My neighbor owns a small business in the same town in which I’m the plant manager of one of our plants. He commented last night at a neighborhood party that the price of entry-level workers in our town is out of control. He asked me if we’d agree to start our people at the same rate. Can we do that?

ANSWER
No. Just like you cannot agree to fix prices, you also cannot agree with the competition to set wages.

QUESTION
In the course of negotiations with a regular customer, the customer disclosed to me a competitor’s price for its competing product. May I use this information in determining our price quote for this customer?

ANSWER
Probably, yes. Prices for GP’s products must be determined by the company alone in its absolute discretion. It is appropriate for us to consider costs, market conditions, and competitive prices in establishing our prices. However, information about these matters should be obtained only from customers and news articles, and never from competitors. Customers are an appropriate source of market intelligence, but you should not ask them about products GP does not supply to them or ask a customer to find out information from a competitor that it does not already have. You should contact the law department if you have any questions.

Business Inducements
Sales-related commissions, rebates, discounts, credits, and allowances are customary business inducements, but careful attention is needed where GP may be in a strong market position for a particular product to avoid illegal or unethical payments, as well as to ensure compliance with various currency exchange controls and tax regulations. Such business inducement payments must be reasonable in value, competitively justified, properly documented, and made to the business entity to whom the original sales agreement or invoice was made or issued. They should not be made to individual officers, employees, or agents of such entity or to a related business entity, and they should only be made in the country of such entity’s place of business.

Similarly, commission payments related to company purchases of goods and services should only be made in accordance with the terms of a written agreement, and to the seller or provider in the country of their place of business, or in the country in which the product was delivered or service rendered.
Marketing and Advertising

Many of the legal jurisdictions in which our company operates have enacted laws and regulations that apply to marketing, advertising, and other promotional materials and methods to use these materials to promote the sale of goods and services. (We refer to these collectively as “marketing activities.”) These laws generally pertain to the truth and accuracy of representations to the public about products and services the company offers. They may also cover practices for comparative claims to competitor products or services, deceptive practices, standards of “decency,” and requirements to protect the privacy of individuals or personal data. The laws and regulatory practices cover a wide range of representations in any format – written, printed, visual, audio or electronic.

All employees involved in managing, producing, presenting, reviewing or distributing marketing activities are accountable to ensure that marketing activities are managed in compliance with applicable laws; are truthful, accurate and complete; and are appropriately substantiated and documented. As always, GP’s intellectual property must be protected and the intellectual property rights of others respected.

Money Laundering Laws

Money laundering is the process by which the proceeds (monies) of illegal activities are used in legitimate business and through the world banking systems to remove or hide their illegal source. Money laundering laws require us to implement internal controls to ensure that financial transactions are from a legitimate source and not involved in an unlawful scheme.

Our internal controls objective is to ensure that payments received by GP should originate from our customers’ bank accounts or from the bank accounts of the parties related to the transaction. Cash payments and payments from unidentified banking accounts are red flags and should be addressed before accepting the funds.

Employees with job responsibilities related to financial transactions (account receivables, cash application, incoming wire transfers, etc.) should be familiar with the applicable laws and company standards.

QUESTION
I noticed that some information provided by a new customer is different from what I discovered during my verification process. Is this something to be concerned about?

ANSWER
Yes. You must take appropriate steps based on the red flags observed to verify the customer’s identity before moving forward in the set-up of the account. Contact the law department or the compliance and ethics department for additional guidance.
QUESTION
A customer has offered to pay the account’s balance of $11,000 in multiple money orders and cashier’s checks? Is this acceptable?

ANSWER
No. Acceptance of a payment consisting of several monetary instruments (third party checks, money orders, cashier’s checks, etc.) raises concerns regarding potential money laundering risks. Contact the law department or the compliance and ethics department for additional guidance.

QUESTION
Could I accept an order from a customer paying in cash or wire transfer without an account set-up?

ANSWER
No. Account set-up is required regardless of payment method. Knowing your customer is an essential part of your due diligence reviews.

Commodity Trading
The company may engage in commodity trading, which is defined as the active purchase or sale of commodities or commodity futures or derivatives with the primary intent of benefiting from managing or absorbing market risks. The laws that govern commodity trading are complex with significant penalties for individuals and companies for noncompliance.

If your job responsibilities include commodity trading activities or activities that support commodity trading, you should be familiar with the applicable laws and company standards.

Additionally, reporting prices to anyone external to the company for commodity transactions is governed both by commodities trading and antitrust laws, as well as the respective company compliance standards. You may not report prices to any external party unless you have received the appropriate training and have been given specific authority to do so.

Anti-Corruption and Commercial Bribery Laws
In doing business anywhere in the world, it is company policy to fully comply with the U.S. Foreign Corrupt Practices Act, UK Bribery Act, and all other applicable anti-corruption laws. These laws forbid offering or giving anything of value, directly or indirectly, to a government official for the purpose of obtaining or retaining business, or for any improper purpose. In addition to representatives of government agencies, the laws generally consider business entities or employees of entities that are wholly or partially owned by a governmental entity to be government officials. Not only could the company be liable for actually making an improper payment to a government official, the company could be liable just for making the offer or promise to pay, even if the government official does not accept the money. In addition, most countries’ laws prohibit commercial (i.e. non-governmental) bribes as well as soliciting or receiving improper payments from any person.
These laws apply to the company and its employees, but we can also be held responsible for the actions of our agents and representatives worldwide.

Never:

- Make an improper or illegal payment of any kind (cash or otherwise) to any person.
- Offer, give, solicit, or accept an illegal payment (i.e. bribe or kickback) for any reason.
- Induce a government official to do something illegal.
- Establish an unrecorded fund for any purpose.
- Issue a check or draft without accurate documentation.
- Make a false entry in company books.
- Induce someone else to violate these rules, or look the other way when there might be a violation.
- Do business with an agent, partner, distributor, or consultant who performs services for or on behalf of the company without proper vetting and documentation of due diligence results. You must ensure they understand our company’s expectation to behave ethically and in compliance with these laws.

If you learn of a payment made or requested which might be in violation of any country’s anti-corruption laws, immediately report your concerns to the law department, compliance and ethics department, or call the GuideLine.

**QUESTION**
I was told that I could hire a consultant to assist us in obtaining a contract with a foreign government-owned company. He requested a US $40,000 retainer and said that he would use the money to “help get the job done.” Since we don’t really know where the money is going, do we have to worry about it?

**ANSWER**
Absolutely. Our company requires that we take steps to help ensure that this money is not used as a bribe. You must seek the advice of the law department.

**QUESTION**
Is it illegal to entertain an employee of a government agency or government-owned company?

**ANSWER**
It depends. As described in the Gifts, Gratuities, and Entertainment section of the Code, "entertaining" or "providing anything of value" to anyone, including government employees, must be reasonable, have a proper business purpose and be consistent with the applicable laws in the relevant countries. If you have any doubts, stop, think, and ask. Consult the law department before taking any action that may be viewed as inconsistent with the above.
QUESTION

Suppose we have a shipment stuck in customs abroad and there is an option to pay an expediting fee to get the shipment cleared. Can we make this payment?

ANSWER

It depends. You must consult the law department prior to taking action. Legitimate payments to government entities, including legitimate payments of taxes, duties, fees or other acceptable required payments consistent with local legal requirements may be appropriate unless GP has reason to know that such payment will end up in the hands of or benefit an individual government official.

Antiboycott Laws

The governments of many countries where GP transacts business have implemented measures to ensure that their nationals and companies doing business in their country are not participating in foreign boycotts that the government has not approved. These measures are known as “antiboycott” laws/regulations.

A boycott occurs when a person or group of individuals abstains from or enters an agreement to abstain from doing business (buying, selling, or using a service) with other individuals or countries.

The provisions of the U.S. Antiboycott regulations apply to U.S. companies and their non-U.S. subsidiaries. The U.S. Export Regulations as well as the U.S. Tax Reform Act require the reporting of certain received boycott requests. All employees, wherever located, receiving boycott requests must escalate to the law department for guidance and reporting.

International Trade

All cross-border transactions are subject to various regulations including import and export. Customs authorities have the general responsibility of ensuring that the exported and imported materials and products are properly declared and have met the national regulatory requirements. All trade transactions and movements of materials and products, whether hand-carried or shipped, must comply with applicable regulatory requirements.

GP exports and imports materials and products globally. GP’s regulatory obligations may differ based on the facts and circumstances of each transaction. GP employees are encouraged to seek guidance prior to engaging in import and export activities.

Government Contracts

In pursuing business with governmental entities, the standards of conduct and prohibited practices may be very different and more complex than those adhered to in commercial business. In commercial contracting, the parties have, within certain limits, the power to fashion their own terms, conditions, and remedies. This is not the case with contracts between private parties and
governmental entities. Government contract terms, conditions, and remedies and even the contracting process are largely established by law. For these reasons, only certain individuals in the company are authorized to negotiate or enter into a contract with governmental entities.

Failure to comply with these laws or the contract terms and conditions can lead to substantial individual and corporate penalties. We must ensure compliance with laws and regulations relating to the government contracting process, as well as fulfill all requirements of our government contracts.

Most countries have enacted laws related to interactions with governmental entities. It is generally unlawful to make any untrue statement or unsubstantiated claim to a government official, to collude in bidding, or to request payment for work not performed. It is also unlawful to offer gratuities to public officials, whether the offer is future employment, trips, or even elaborate meals, when the offer may influence or be intended to influence a public official in performing official duties. Conduct which merely creates the appearance of impropriety can lead to significant risks and costs.

If you have reason to believe that an employee has engaged in any of the behavior described above or has otherwise violated the terms of a government contract, contact your supervisor, the law department, the compliance and ethics department, or call the GuideLine.

Interactions with the Government

Interactions with the government are important to our continued success, whether such interactions are customer-based or related to other official functions. These interactions may include oral or written statements made to government officials or other written reports or statements that are prepared in response to a government requirement or request. We want to avoid even the appearance of impropriety when dealing with government agencies, or their officials, employees, or contractors. Always avoid activities that may be perceived as attempts to improperly influence them. Failure to do so may expose you and the company to fines and penalties.

We have an obligation to know the laws and ethical standards of the government with whom we have dealings. These laws and standards may be more severe than those that apply to our nongovernment customers and suppliers. If you have any questions, contact the law department for guidance.

If you have interaction with government representatives:

- Do not authorize, offer, provide, accept, deliver, or solicit any payments, gifts, gratuities, or favors, either directly or indirectly, for the purpose of influencing any political official or government employee. Gifts are defined as anything of value and include money, service, loans, travel, meals, refreshments, and entertainment. Refer to the criteria in the
Gifts, Gratuities and Entertainment section of the Code for additional guidance.

- Do not give government employees, public officials, or members of a public official's immediate family preferential treatment for business transactions.

- Before providing a gift to government officials, contact the Senior VP Communications, Government and Public Affairs, the law department or your compliance director. Providing gifts of any value, including meals and entertainment, to any government employee or official require a higher level of diligence. For non-U.S., this may include independent review and approval by the compliance and ethics department, the law department, and the business leader or designee. For additional guidance refer to the Anti-Corruption and Commercial Bribery Laws section of the Code.

- Always be truthful in your dealings with the government.

- Never engage in misrepresentation, misstatement, or intentional omission of a material fact.

- Ensure that all documents are truthful, accurate, and complete.

- Immediately disclose any misstatement, misunderstanding, material omission or other mistake, whether intentional or unintentional, to your supervisor so that the issue can be resolved in accordance with the law and company policy.

Political Activities and Contributions

The company encourages you to exercise your right to vote and to participate in the political process. If you are engaged in personal political activity, you are expressing your views in your capacity as an individual and not as a representative of the company. Any personal political activities or political contributions must be conducted or made during your personal, non-working hours, at your own personal expense. Any use of company resources (e.g., the company’s name and logos, facilities, administrative assistants, office supplies) for personal political activities is prohibited. Furthermore, corporate reimbursement of an employee’s personal political contributions is always prohibited. You should never seek reimbursement of your personal political contributions from the company.

Like all responsible citizens, the company may participate in the political process. However, corporate political participation is highly regulated and complex. In some states, using corporate resources to make corporate political contributions to political parties or candidate committees may be prohibited. Please seek guidance from the company’s law department if you have questions. Corporate political contributions to any political party, candidate, committee, or ballot initiative may occur only if permitted by law and approved in advance by the Koch Companies Public Sector, LLC Political Contribution Review Committee with notification to GP’s communications, government and public affairs department.
QUESTION
A friend of mine is running for local political office, and I’d like to help him out in his campaign. There’s no problem with this, right?

ANSWER
Right – as long as you volunteer for his campaign during your personal, non-working hours, at your own expense, and without using any corporate resources (e.g., the company name and logos) to advance his campaign. Your personal support is your personal business.

Lobbying (Advocating Government Policy)
Lobbying activities can include direct and indirect interactions with governmental departments, agencies or their officials or employees that are intended to influence current or future governmental action. Such activities are strictly regulated in most countries, as well as in many states, provinces and localities. The company will engage in lobbying activities and contacts consistent with our philosophy and MBM® Guiding Principles and in accordance with the law. Such lobbying activities and contacts must be authorized in advance by Koch Companies Public Sector, LLC and GP’s communications, government and public affairs department. Individual employees shall not engage in lobbying activities on behalf of GP without prior authorization.

QUESTION
My cousin is mayor of our town, and we meet every Sunday for a family dinner. She often inquires how she can help the company. When does someone become a lobbyist?

ANSWER
It depends on the local and/or state laws, which differ depending on what type of contact with a government official constitutes lobbying. Generally, it does not matter whether the government official or you initiate the contact that may result in a lobbying contact. The key is that when this type of situation arises that you refrain from responding in such a way that results in a lobbying contact. Please seek guidance from the company’s communications, government and public affairs department and the company’s law department.

QUESTION
I communicate with federal and state government agency employees on policy issues affecting the company, but I don’t talk about pending legislation. Am I a lobbyist?

ANSWER
Federal and state lobbying registration and reporting requirements may be triggered due to communications with executive branch officials and employees on matters beyond just pending specific legislation, including regulations, administrative orders, and government policies and programs. Please seek guidance from the company’s communications, government and public affairs department and the company’s law department.
## Index

- Acceptable Electronic Usage 16
- Accurate Business Records 46
- Alcohol 10, 11
- Antiboycott Laws 56
- Anti-corruption Laws 33, 54, 55
- Antitrust and Competition Laws 49, 50, 51
- Asking Questions and Raising Concerns 1
- Avoiding Conflicts of Interest 29
- Audit and Assurance 5
- Benchmarking 50, 51
- Bid Rigging 49
- Boycotts 56
- Bribe 33, 50, 54
- Business Inducements 52
- Careful Communication 46, 47
- Cell Phone
  - Personal Use of 16
- Code of Conduct i, 1, 2, 3, 5, 32
- Disciplinary Action for Violations i, 3, 4, 11, 42, 43, 45
- Collective Bargaining i, 10
- Commission Payments 52
- Commodity Trading 54
- Communications 5, 16, 18, 23, 46, 59
- Company Resources 25, 31, 32, 58
- Competitive Information 51
- Competitors
  - Conduct Between 49
  - Information 25
  - Investment Interest in 29
- Compliance Management Systems 3, 5
- Confidential Information 16, 17, 21, 22, 23, 25, 30, 31, 37
- Conflicts of Interest 29, 31, 32, 33, 35 37, 40
  - Resolving 33
- Contributions,
  - Political Activities and Laws 58
- Copyright 17, 21, 26
- Corporate Records 45
- Corrective Action 3, 42
- Customs 56
- Data Protection 10
- Disciplinary Actions 4
- Discriminatory Harassment 7, 8
- Diversity 7
- Drug-Free Workplace 10, 11
- Electronic Communication Tools 16, 17, 18, 20, 46
- E-mail 8, 16, 17, 18, 19, 22, 23, 26, 30, 31, 32, 45, 46
  - For Personal Use 16
- Employee Discipline 3
- Employee Privacy 10
- Employment
  - Competitors or Suppliers 25
  - Contract i
  - Equal Opportunity 7
  - Termination 3, 4
  - Termination for Violation of Policies i, 3
- Employment Contract i, 3
- Environmental
  - Protection 41, 42
  - Safe Work 11
- Ethical Decisions 4
- Expectations of Employees 8
- Export 56
- False Entry 46
- Family Restrictions 29, 30, 40, 58
- Fax 8, 16, 17, 22
- Firearm or Weapon 12
- Foreign
  - Government-Owned Company 55
  - Officials 54
  - Subsidiaries 56
- Foreign Corrupt Practices Act 54
- Futures 37, 39, 54
- Gifts 33, 34, 35, 57, 58
- Government Contracts 56
- Government Officials 33, 34, 54, 57, 58
- Gratuities 33, 34, 35, 57
- Guideline 1, 2, 7, 9, 43, 51, 55, 57
- Guiding Principles, MBM® i, 5, 7, 9, 59
- Guns 12, 13
Harassment 2, 7, 8, 9
Health and Safety 41, 42
Illegal Payments 55
Imports 56
Improper Payment 54, 55
Impropriety
  Appearance of 34, 35, 50, 57
Insider Trading 37, 39, 40
Instant Messages 17, 46
Intellectual Property 15, 17, 21, 22, 23, 24, 25, 26, 30, 37, 53
Internet 8, 16, 17, 19, 23, 26, 27, 31
Intimidation 11
Investigations ii, 3, 45, 46
Investments 29
Jokes 8, 9, 17, 18
Kickback 33
Lobbying 59
Marketing Activities 53
MBM® i, 5, 7, 9, 37, 59
Misrepresentation 58
Money Laundering Laws 53
No Retaliation Policy 2
Non-public Information 37, 38, 39, 40
Outside Requests for Information 47
Patent 21, 26
Payments 33, 34, 52, 53
Personal Activities 31
Personal Business 59
Personal Trading 29, 37, 39, 40
Political Activities 32, 58
Price-Fixing 51
Principles
  MBM® Guiding i, 5, 7, 9, 37, 59
Privacy 10, 20, 21, 53
Product Stewardship 42
Raising Concerns 1
Rebates 52
Records and Information Management 45
Records Retention 45
Relatives
  Doing company Business with 29, 30
Requests for Information 47
Responsibilities as Employees ii
Responsibilities as Leaders ii
Responsibility to Report 1, 2
Retaliation iii, 2, 7, 8, 9, 43
Safe Workplace 12
Searches 13
Securities 29, 37, 38, 39, 40
  Of Customers, Competitors, Suppliers 39
Security
  Property 15
  Trading 29, 37, 38, 39, 40, 54
Software 19, 20, 21, 22, 24, 26, 27
Soliciting 25, 33, 46, 54
  Confidential Information 25
  False Testimony 46
Stock 37, 38
Suppliers
  Ownership Interest in 29
Telephone 8, 16, 17, 22
Threats 8, 11, 12, 18
Tipping
  Insider Trading Laws 37
Trade Associations 50
Trade Sanctions 37
Trade Secrets 21, 31, 50
Trademarks 21, 23, 24, 26
Trading
  Short-Term 39
Unsafe
  If You Feel 12
Vital Records 45
Voice Mail 16, 46
Weapons 12
Working for Other Companies 29
Workplace Nonviolence 11