



# Continental

## Code of Conduct 2019

# Dear Employees,

In 2019, we revised our Continental Code of Conduct ("Code of Conduct"). In this new edition, we describe the framework of our Continental values alliance for top value creation in greater detail. This alliance is based on our shared vision and mission, our four corporate values of Trust, Passion to Win, Freedom to Act, and For One Another, as well as the sustainability of our actions.

The Continental Code of Conduct is an integral part of our global corporate culture. It applies throughout our organization. It guides our actions in accordance with laws, regulations and internal guidelines. This gives each of us greater clarity, security, and freedom of action in our own behavior.

We win by fair means. That is our passion to win. Illegal, unethical or irresponsible behavior does damage to our organization. It destroys trust. It undermines our success and good reputation. We earn the trust of our customers, business partners, employees, and all other stakeholders primarily through integrity and reliability. Only in this way can we create value for all stakeholders, ourselves included. And by doing so, we can win in global competition with our products, systems, and services.

We foster our corporate value For One Another in our worldwide Continental team. We promote human rights and fair working conditions. We have committed ourselves to having working environments free of discrimination. Our diversity provides us with a variety of perspectives, which in turn are the source of our capacity for innovation. With them we enhance our performance and strengthen our team spirit.

It goes without saying that laws and regulations are to be obeyed. Only sustainable and responsible actions make us fit for the future. In this regard, we conserve resources and promote climate and environmental protection. We live up to our responsibility towards our stakeholders and society. This applies to each and every one of us personally. In our values alliance for top value creation, everyone takes responsibility for their actions and behavior. Together we make a significant contribution to a healthy and successful organization, and a healthy world.

Please contact our Compliance organization with questions and suggestions. It is your reliable partner for winning fair. And winning fair is what counts!

Executive Board  
Continental AG



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## I. Preamble

Continental is committed to honesty and integrity.

As described in our vision and mission Continental is aware of its role in society and the responsibility that comes with it to actively contribute to sustainable development. We are convinced that our company values (BASICS) "Trust, Passion to Win, Freedom to Act, For One Another" allow us to create a sustainable value for all our stakeholders and the societies in which we operate. For Continental this means to act sustainably and responsibly, comply with laws and regulations, save resources and promote the protection of the climate and the environment while acting responsibly towards our employees, partners, suppliers, customers and society in general. We strongly advocate for the implementation of the UN sustainable development goals. Continental is committed to the United Nations Global Compact and supports its ten principles on human rights, labor standards, environmental protection, and anti-corruption.

Continental recognizes that legal and cultural requirements vary in a global market. This Code of Conduct, however (hereinafter referred to as "Continental Code of Conduct"), confirms important standards which serve – in addition to THE BASICS – as the binding foundation for Continental's activities worldwide.

Continental's Code of Conduct mandates that every employee, manager, executive, and member of the Executive Board takes responsibility for her or his actions and behavior, and aims to provide appropriate guidance for our daily business. Furthermore, it outlines the ethical goals and principles

for our business and the way we want to work together.

Continental reserves the right to adjust this Code of Conduct if developments require it. Any adjustments will be publicized within the corporation. The governing version will be published on the Continental website and on the intranet.

## II. The Rules, Explanations, and Examples

Continental's Code of Conduct contains basic rules with which we must comply, as well as explanations and examples. The explanations and examples are not exhaustive and are intended for illustrative purposes only.

### 1. Application

#### The Rule:

Continental's Code of Conduct applies to Continental AG and all of its subsidiaries, including minority holdings in companies where a company of Continental Corporation exercises management control (hereinafter collectively referred to as "Continental" or "Continental Corporation").

Further, Continental's Code of Conduct applies to all employees, executive staff, executive directors, and the members of the Executive Board (herein referred to as "we", "our", "ourselves", "you", "your", "yourself" or "us", as appropriate).

In addition, the term "Continental rules" covers all approved or published internal policies, manuals, standards and instructions

of the respective level according to the definitions of the "House of Rules" (Continental at a Glance > Guidance and Rules > All Continental Rules). Separately guidelines and instructions are in place.

#### Explanations:

The Continental Code of Conduct applies to all legal entities of Continental Corporation, regardless of form, country of domicile or operation, or location. Furthermore, it applies to all of their employees, regardless of their position, function, or level of employment, as well as to all members of the corporate bodies of those entities.

#### Example:

*Continental's Code of Conduct applies for example to, without limitation, Continental Automotive GmbH, Germany, Continental Automotive Czech Republic s.r.o., Czech Republic, Continental Tyres Ltd., UK, Continental Tyre South Africa (Pty.) Ltd., South Africa, Continental Tire the Americas, LLC, USA, Continental Automotive Corporation (Lian Yun Gang) Co., Ltd., China, Bencke-Kaliko AG, Germany and Elektrobitt Automotive GmbH, Germany, all of their employees, and members of their corporate bodies.*

### 2. Compliance with the Continental Code of Conduct

#### The Rule:

We commit ourselves to act in compliance with Continental's Code of Conduct and acknowledge the rules established therein as mandatory and as an integral part of the daily work of us all. Violations of our Code of Conduct will not be tolerated ("Zero-Tolerance").

No one should engage in any behavior that one reasonably believes would violate the Continental Code of Conduct. Behavior that violates the Continental Code of Conduct may also violate applicable local laws. Non-compliance with either can result in disciplinary action, up to and including termination of employment.

#### Explanations:

The rules of Continental's Code of Conduct do not cover every issue that may arise. Rather, these rules outline basic, mandatory principles to guide you in your day-to-day work.

If the application of the Continental Code of Conduct appears unclear or raises further questions, it is your duty to use good judgment and common sense. You can clarify the requirements of the Continental Code of Conduct with your supervisor, Human Relations Department, Law Department, Compliance Department, or Compliance Coordinator. In case of any questions, contact information of the departments to be involved can be found on the Continental intranet.

### 3. Responsibility for Our Actions and Behavior

#### The Rule:

We take personal responsibility for any and all of our actions and behavior and use our best judgment in all matters affecting Continental.

#### Explanations:

If you doubt or are uncertain about a directive you have received from your supervisor, you may contact your Human Relations Department, Law Department, or Compliance Department to determine





whether the directive is in compliance with the Continental Code of Conduct or other Continental rules as well as guidelines or instructions.

- › standard by-laws
- › product integrity
- › information security

#### 4. Compliance with Laws, Regulations, and Continental Corporate Rules, Standards and Instructions

##### The Rule:

We will comply with the laws and regulations applicable in the countries in which we operate. In addition, we observe all Continental rules, guidelines and instructions.

##### Explanations:

Compliance with applicable laws and regulations is mandatory. As such laws and regulations are diverse and may differ from country to country, they cannot be specifically listed in this Continental Code of Conduct.

The violation of applicable laws and regulations, and consequently the Continental Code of Conduct, may result in criminal sanctions, fines, a loss of reputation for Continental, and personal sanctions.

In case of any questions or uncertainty whether certain behavior is acceptable, please contact your Law Department, Compliance Department, or with respect to an internal guideline or policy, the department responsible for it.

Examples of Continental's rules: Continental rules are, for example, the policies and manuals on:

- › authorized signatories
- › financial investments
- › record retention

##### Example 1:

*You would like to enter into a supply contract with a supplier regarding plastic shells for keys. The negotiations are very tough and take a very long time. You have a customer mandated deadline to deliver the finished product in just two months. To meet the delivery date, you think about skipping the Continental signature and approval process and signing the supply contract yourself.*

##### Action desired:

*Despite any time pressure, you must observe the governing Continental rules. The Corporate Policy "Sign-off authority and External Representation (formally known as P 20.1) establishes the approvals that must be obtained for any and all contracts. Always observe the "four-eye-principle".*

##### Example 2:

*You believe that safety standards may not be met at one of Continental's facilities. What should you do?*

##### Action desired:

*Please contact the department responsible for enforcing the affected standard, such as the ESH representative, the Quality Department, or the Human Relations Department to review the issue.*

#### 5. Respect for Human Rights and fair working conditions

##### The Rule:

As a company and as individuals we hold the responsibility to respect human rights and fair working conditions. We would like

to actively contribute to their implementation by treating every colleague, employee, future potential employee, supplier, customer, and every other person with whom we do business, with fairness and respect. The internationally recognized standards of the International Labor Organization (ILO) among others guide our work. At a minimum these include: Every employee has a right to freedom of association and representation of her or his interests through elected representatives. We firmly reject any form of child labor or forced labor. Any form of harassment or physical as well as psychological abuse will not be tolerated. We jointly commit to creating a working environment free from any form of discrimination based on gender, age, race, skin color, social or ethnic origin, nationality, sexual orientation, religious or political beliefs, or any other characteristics protected by applicable law. We therefore speak-up about inappropriate behavior actively and constructively and aim to solve differences collaboratively. If you feel that inappropriate behavior is taking place, please contact your local Human Relations or Compliance Department.

We are proud of the diversity that our employees contribute to our company worldwide. Together we want to make the best use of diversity characterized, for example, by gender, culture, or religion to promote innovation and performance by contributing different perspectives. Based on the United Nations "Women's Empowerment Principles" which we have signed, we especially want to empower women to participate fully in the economies of all countries and sectors, in order to strengthen the societies that we operate in.

### Explanations:

At Continental human rights, fair working conditions and mutual respect symbolize our corporate value „For One Another“. We are convinced that advocating for the respect of human rights and fair working conditions strengthens innovation, performance, as well as team spirit, consolidates our relationships with customers, suppliers, and other stakeholders and promotes economic development in our markets and regions. Regardless of the cultural or legal parameters of every country in which we as a company operate, every employee should actively contribute to creating a trusting and safe work environment beyond hierarchies. Therefore, this rule applies to every employee and all processes of the company. In case of concerns or suggestions regarding this, you can contact your local Human Relations or Compliance Department.

### Example 1:

*You are searching for a candidate to hire as a sales manager for the sales department. You believe that the sales business is "male business" and ask yourself if you should consider only male applicants for the sales manager position.*

### Action desired:

*You are not permitted to search only for male applicants, nor may you reject the applications of female applicants just because they are female as this is discrimination based on gender. Your search must be focused on the qualifications, skills, and experiences of the candidates and how they meet the essential requirements of this position regardless of a candidate's gender.*

### Example 2:

*You notice that a colleague is criticized regularly by his supervisor for his poor performance. Three weeks ago, the supervisor*

*started screaming at the same colleague, audible to everyone, insulting him as being too obese to properly conduct his work.*

### Action desired:

*Feedback on performance is an important tool for the personal development of every employee at Continental. However, this should always be given in a constructive and appreciative manner. The described behavior can be classified as verbal abuse or psychological harassment and can result in disciplinary and potentially legal penalties for the supervisor. Please contact the local Human Relations Department or notify the Compliance and Anti-Corruption hotline (anonymously) anytime if you witness behavior like this.*

### Example 3:

*You hear rumors that a supplier with whom your plant is working has employed child labor at one of its production sites.*

### Action desired:

*Please inform your responsible Purchasing Department or contact the Compliance and Anti-Corruption Hotline. Although there is a presumption of innocence, there is a need for further investigation. We do not tolerate any child labor, neither in our own business nor within our Supply Chain. If verified, the business relationship with the supplier requires a re-assessment.*

## 6. Health, Safety, Environment and Product Integrity

### The Rule:

Safety and health are integral parts of our responsibility and business activities. We have a duty to take care of safety and health measures, follow the relevant regula-

tions and work instructions, and to use the protective equipment required by law.

Environmental protection is a fixed component of our company policy. For us the economy and the environment need not be mutually exclusive. They form a basis of sustainable value creation at Continental. We are committed to the development and manufacturing of safe products. With our processes and products, we will make a substantial contribution to the sustainable use of resources, environmental protection, and climate protection. We strive to save resources by aligning our production, quality, and performance of our products with environmental soundness and by reducing our consumption of energy, water, raw materials, and supplies.

All managers and employees are required to comply with these standards on environment, safety and health (ESH). In case you have any questions or comments regarding these topics at your workplace, please contact your supervisor or if needed your local ESH-manager or your Human Relations Department.

### Example:

*During work, you are required to wear a safety helmet and safety boots. One day while arriving at your workstation you realize you have forgotten to put on your safety boots. You ask yourself if you should go back to the changing area in the other building to retrieve them and put them on.*

### Action desired:

*Employees are expected to adhere to safety regulations, this Continental Code of Conduct, and to wear the required protective gear as required by their specific job requirements. Therefore, you are required to*



retrieve and wear your safety boots before commencing work.

## 7. Fair Dealing

### The Rule:

We will deal fairly and honestly with Continental's customers, suppliers, and distributors. We will also deal fairly and honestly with Continental's competitors in advancing Continental's business interests. We will not spread unsubstantiated rumors or make false statements about the competitors and/or their products or engage in other unfair practices intended to damage competitors.

## 8. Compliance with Antitrust Laws

### The Rule:

We will strictly obey all applicable antitrust laws, including but not limited to, trade practice laws and regulations dealing with monopolies, unfair competition, restraints of trade and competition, and relationships with competitors and customers.

We are aware that violations of antitrust laws may result in invalid contracts, criminal sanctions, fines, and harm to Continental's reputation.

Whenever questions arise whether a situation complies with antitrust laws, please immediately consult the Compliance Department.

### Explanations:

Like every corporation, Continental wishes to increase its business and to become the most successful company in its markets. This, however, must be done in compliance with the laws. Antitrust law is designed to

protect free and fair competition and ensure the best interests of the consumer are served.

### Example 1:

*At a trade show, you meet by coincidence a former colleague who now works for a competitor. You revel in old memories, when suddenly you are being asked whether Continental will adjust their prices for a certain product in light of the increase of raw material prices. How do you react?*

### Action desired:

*You end the conversation and make clear you are not allowed to talk about such issues with a competitor. Under no circumstances may you provide any information/response to this question or any similar question/conversation related to the exchange of commercially sensitive information with competitors. Inform the Compliance Department.*

### Example 2:

*You receive a call from a customer (from the Automotive segment) with whom we conduct business in similar sectors, requesting how Continental evaluates/assesses our suppliers. How do you react?*

### Action desired:

*You explain to the customer that no information will be provided. Although the request comes from a customer, we conduct business in similar sectors, and we most likely are competitors on the demand-side. In case of doubts or questions, contact the Compliance Department.*

For further information please see the Continental Manual "Antitrust Compliance" (located on intranet page: Continental at a Glance > Guidance and Rules > Compliance > Compliance main page - get the full infor-



mation > Compliance Handbook & Guidances > Antitrust > Corporate Manual Anti-trust).

## 9. Anti-Corruption

### The Rule:

Our business relations are governed by integrity and we will strictly comply with all applicable anti-corruption laws and regulations, including those focused on foreign corrupt practices.

We work to build positive and collaborative relationships with our customers, suppliers, and stakeholders. While hospitality and tokens of appreciation can strengthen relationships, we will not use them to buy or unduly influence business relationships or decisions.

We will neither engage in, nor tolerate any form of corruption, bribery, theft, embezzlement, extortion, or the use of illegal payments. We will not make any illegal payments or confer any other type of illegal benefit on any individual, company, international organization, or public body for the purpose of influencing the decision-making process in violation of applicable laws. We will not offer, grant, demand, or accept bribes, illegal payments, payoffs, kickbacks, incentives, or lavish gifts, entertainment, favors, or other benefits in exchange for business opportunities with or related to Continental's business operations. Violations of anti-corruption laws may invalidate contracts and result in criminal sanctions and fines. Any involvement in corruption harms Continental.

### Explanations:

Corruption occurs when a person given a position of trust by the public or by private

persons willingly abuses that power or trust by exercising it contingent on promises or receipt of undue benefits.

Giving and accepting incentives, gifts and favors may be part of everyday business life. The most common benefits are meals and invitations to events. For further details on the acceptability of such benefits as well as other typical anti-corruption related topics, see the Continental Corporate Policy Anti-Corruption (located on the intranet page: Continental at a Glance > Guidance and Rules > Compliance > Compliance main page – get the full information > Compliance Handbook & Guidances > Corruption Prevention > Corporate Policy Anti-Corruption).

The above rule on contributions does not prevent Continental or its employees from communicating their views to legislators, government agencies, or the general public with respect to legislation or governmental policies or practices.

### Example 1:

*You have received a request for a price quotation regarding the delivery of tires to an OEM. You recognize your competitors have also been asked for a price quote. You expect them to have better prices, and therefore be favored by the OEM. You think about inviting members of the OEM's purchasing department, including their families, to a sports event with travel and accommodation expenses paid to give them a personal reason to favor Continental's bid.*

### Action desired:

*Since such an invitation would reasonably be seen to influence the OEM's decision-making process, it is likely to be de-*

*finied as corruption. Such an invitation should not be offered. Study the Continental Corporate Policy on Anti-Corruption.*

### Example 2:

*Continental plans to have a new tire production plant in Country A. Building the new facility requires several permissions and concessions by the respective authorities. After waiting for the respective documents for several months, you ask yourself if it is possible to accelerate the approval procedure by giving an incentive to the member of the authority who is handling the application.*

### Action desired:

*Even if you have the legal right to have that permission granted, such attempted influence on the decision-making process is – under the laws of most countries – defined as corruption and a clear violation of the Continental Corporate Policy on Anti-Corruption. You must refrain from this idea and study the Continental Corporate Policy on Anti-Corruption. Please be aware that gifts to or favors involving public officials, such as people working for governmental bodies, require a critical evaluation and internal scrutiny from the highest levels of the Compliance Department. In case of uncertainty whether you are dealing with a public official, please contact the Compliance Department.*

### Example 3:

*You work in the purchasing department, and a potential trade agent you are dealing with offers you a "special deal": You are supposed to order specific services from him at a higher amount than the offers of the agent's competitors. The balance between his offer and the competitors' offers will be paid to a numbered bank account in the*

*Cayman Islands and you are the only person authorized to access the account. You have doubts and concerns regarding how to react.*

### Action desired:

*You should refuse the "special deal" and explain that such business behavior may violate the applicable laws and clearly violates the Continental Code of Conduct. You should also immediately disclose this proposal to your supervisor, Law Department, Compliance Department, or Internal Audit.*

### Example 4:

*You work for the sales department. Due to various products competing with the product you sell, there are sales difficulties. A customer makes you the offer to give him a rebate for the product Continental desires to sell to him. The rebate is within the margin you are allowed to give. He proposes that regarding the balance between the usual price and the reduced price, the amount should be divided between the two of you. He would provide you your share after each deal in cash. What should you do?*

### Action desired:

*You should refuse his offer and explain that such business behavior can be illegal, may violate applicable laws and regulations, and clearly violates the Continental Code of Conduct. You should also immediately disclose this proposal to your supervisor, Law Department, Compliance Department, or Internal Audit.*

## 10. Anti-Money Laundering

### The Rule:

Continental is subject to certain obligations under national anti-money laundering laws, which may apply internationally. Hence,





Continental entities must investigate questionable or dubious transactions and payments and monitor their business relationships.

**Explanations:**

Money laundering is the process of transforming the profits from criminal activity, for example tax evasion, into ostensibly legitimate assets. An increased risk exists under money laundering aspects if payments are made by third parties and not the customer itself.

**Example:**

*You conduct business with a customer located in Country A. During the payment process, the customer explains without any plausible reason that a third party located in Country B will fund the costs. Do you accept this?*

**Action desired:**

*We at Continental generally do not accept payments from third parties, especially when the customer and/or the third party are located in high risk countries. Please get in touch with the Law Department or Compliance Department. In case a payment already was made by a third party, it should stay in the account as a payment which has been refunded to the party making the payment and not to be processed as a payment of the receivables.*

## 11. Conflicts of Interest

**The Rule:**

Our private interests and personal considerations shall not affect our judgment to act in the best interest of Continental. We will avoid any activity or situation that may lead to a conflict between our private interests and Continental's business inter-

ests. If a potential conflict of interest exists, please notify your supervisor, Law Department, or the Human Relations Department.

**Explanations:**

Continental respects the rights of employees to engage in activities outside of their employment which are private in nature and that in no way conflict with or reflect upon Continental and/or its corporate image. Thus, you will not maintain, directly or indirectly, any outside business or financial interests or relationships that conflict with Continental's interests or that may interfere with your abilities to fully perform your employment responsibilities in Continental's best interests.

The following situations may lead to a conflict of interest:

- › You are employed by another firm while in the employment of Continental, particularly if the firm is a competitor, customer or a supplier (or one that may become a competitor, customer or a supplier in the foreseeable future);
- › You have a business relationship with a company in which a relative has an ownership interest, is engaged in managing or otherwise holds a substantial interest in the company;
- › You hold substantial financial interests in, or are engaged in the management of a firm that is a supplier or customer of Continental;
- › You speculate or deal in materials, equipment, or supplies purchased by Continental, or deal for your own account in products sold by Continental;
- › You borrow money from customers,



individuals, or firms from which Continental buys services, materials, equipment or supplies, or with whom Continental does business.

The list above are examples only and by no means exhaustive.

**Example 1:**

*Continental wants to assign a new supplier. The supplier chosen is managed by your brother.*

**Action desired:**

*It may be acceptable for Continental to enter into a contract with your brother's company. Disclose the relationship to both your supervisor and purchasing and make sure not to be involved in the tendering process or any decision related thereto. If uncertain, contact the Law or Compliance Department.*

**Example 2:**

*You realize a supplier of Continental delivers defective products. You know the warranty period has not expired yet. However, this company is owned by your sister and you think about not having such defects remedied.*

**Action desired:**

*Ensure that you are not involved in the business decision to enforce the warranty. Before your sister's company was hired, you should have disclosed the relationship to your supervisor and all involved departments. In case of uncertainties, please contact the Law or Compliance Department.*

## 12. Use of Continental Company Property

**The Rule:**

We use the corporate property of Continental with due care and responsibility. Unless otherwise permitted in local Continental rules, we use Continental's corporate property only within our sphere of business activity.

**Explanations:**

The corporate property of Continental contains tangible assets such as products manufactured by Continental, production and office equipment, tooling, facilities, vehicles, and intangible assets such as know-how and intellectual property rights.

## 13. Data Protection and Cybersecurity

**The Rule:**

We will comply with applicable laws, regulations, and Continental's rules, guidelines and instructions concerning data protection and Cybersecurity.

**Explanations:**

Disregarding Cybersecurity and safety measures may have serious consequences such as loss of data, disclosure of confidential information and trade secrets, and theft or abuse of personal data. Therefore, in case you have any questions related to data protection, contact Continental's data protection and Cybersecurity officers or your Human Relations Department.

## 14. Confidential Information and Intellectual Property

**The Rule:**

The protection of confidential business information and trade secrets ("Confidential

Information") is vital to the interests and success of Continental. It is our responsibility to ensure Confidential Information gained by virtue of our business activities with Continental is held in strict confidence, not improperly used, and not disclosed to fellow employees or third parties.

We acknowledge that if we improperly use or disclose Confidential Information, we might be subject to disciplinary action, up to and including termination of employment, even if we do not personally benefit from the disclosure. If we leave Continental, we may not disclose or use Confidential Information and are required to return all such property promptly, including without limitation, Confidential Information.

Furthermore, we will respect the Confidential Information belonging to our suppliers, customers, and other stakeholders and use them only in accordance with applicable laws and/or contractual obligations.

**Explanations:**

Confidential business information includes any and all information and data, including, but not limited to the terms of contracts, any kind of business, commercial, financial, intellectual property, customer or technical information, and data disclosed between business partners in connection with their business relationship or the definition, development, marketing, selling, manufacture or distribution of products, unless available from public sources. This includes, for example, information about personnel, customers, costs, price lists and sales information, collection policies, reports, financial statements, salaries, and business operations. Confidential business information may not be disclosed in any way, whether orally, in writing, or electronically.

**Example 1:**

*You have been in a contractual relationship to Supplier A for several years. As the product's quality has never been to your satisfaction, you decide to terminate the contract with Supplier A and enter into a contract for the same product with Supplier B who delivers the product at a lower price. After not being able to solve serious quality problems, Supplier B asks you to provide the detailed and confidential technical documentation you received from Supplier A. Your customer asks your urgent attention to solve the quality problems, but you are not sure if you should honor Supplier B's request.*

**Action desired:**

If the technical documentation is considered Confidential Information of Supplier A, you are not permitted to disclose or otherwise share such information with Supplier B. Whether the technical documentation is confidential depends on the contractual agreement between Continental and Supplier A, and any confidentiality agreement you may have entered into with Continental. For example, Continental may have a confidentiality agreement or confidentiality clause in the contract with Supplier A prohibiting the disclosure of such information.

Furthermore, it should be determined if the use of the technical documentation is prohibited due to other reasons (e.g. copyright or patent law restrictions).

**Example 2:**

*Due to a technical error Continental inadvertently receives the bid of a competitor taking part in an online bid organized by a potential customer of Continental. You ask yourself if you should open the file.*

**Action desired:**

*You should not open or otherwise use the file and you should send it back to its sender.*

**Example 3:**

*During a business trip you do some business work on your laptop. Suddenly you become aware that the person sitting next to you on the plane is very interested in your work, watches your screen observantly, and begins making notes.*

**Action desired:**

*You should immediately stop working on your laptop until you may do so in a more private setting.*

## 15. Export and Import Regulations

**The Rule:**

We are required to comply with all applicable export and import laws, including without limitation, sanctions, embargoes, and other laws, regulations, government orders or policies, including any guidelines of the Continental Executive Board controlling the transmission or shipment of commodities and technology by Continental.

**Explanations:**

There are situations where Continental products, software, or technology cannot be shipped or transmitted to certain countries due to an embargo, or other restrictions. If there are any license requirements, Export Control must be involved to obtain such license.

If the application of an export or import regulation appears unclear or causes more questions, you must clarify the matter with the department or person responsible for export control or customs.

**Example 1:**

*You are asked by a customer to deliver products to a new customer located in a country which is subject to export restrictions. You do not know if you can or should accommodate the customer's request.*

**Action desired:**

Please ask Export Control how to handle the request. The ability to ship will depend on many factors, including the country the customer wishes you to ship to, the product being exported, how the product will be used, and by whom.

**Example 2:**

*You are employed by a Continental entity located in the US and would like to deliver products from the United States to Israel and Cuba, but do not know if you can. What should you do?*

**Action desired:**

*Before doing any kind of business directly or indirectly linked with a sensitive country you must contact Export Control.*

**Example 3:**

*You are working in Regensburg and are preparing for a meeting in a Non-EU country. For presentation purposes, you intend to bring samples of production material to the meeting. Since the production material is of rather small size, you think about of transporting it with your hand luggage. What do you do?*

**Action desired:**

*Please be aware that so called "Hand Carry" scenario described above bears the risk of committing customs/ tax evasion. Every material that is exported or imported has to undergo proper customs declarations and export control checks. For import, hand-carried shipments are not allowed to pass*





customs at the “green-channel”. Make sure that you educate yourself prior to your departure about all relevant export and import regulations (including export control) of the respective countries and inform your Customs Department or Export Control. Ensure you have all necessary documents (regarding export and import) prepared and with you at the point of entry. These explanations apply for onboard couriers as well.

## 16. Tax Compliance

### The Rule:

We are aware of our social responsibility to meet our obligations with regard to taxes, and we explicitly endorse compliance with national and international legislation. We ensure that taxes are paid correctly and that our obligations to cooperate with authorities are fulfilled.

### Explanations:

Our global operations and the development of new markets mean that we must comply with a raft of different regulations relating to tax law. Observing tax regulations builds trust with customers, financial authorities, and the general public. Any irregularities can cause significant financial damage to Continental Corporation, also seriously impacting the Corporation's reputation and having negative consequences for the employees responsible.

### Example:

*You are responsible for booking certain business transactions, such as general overhead (maintenance expenses) and production costs, in the statutory financial statements. One project exceeds certain controlling parameters early in the financial year. You therefore receive instructions*

*to make an entry under maintenance expenses even though the transaction unquestionably relates to an investment and must therefore be treated as capitalized production costs.*

### Action desired:

*Post the entry in line with legal requirements. All business transactions must be correctly reported pursuant to commercial law and tax regulations because these accounting records form the basis for tax returns. Accounting errors could therefore result in incorrect tax returns and lead to serious consequences under tax law for the Company.*

## III. Reporting of Violations of the Code of Conduct and Protected Disclosure

Continental encourages people to raise concerns in good faith, in confidence and without fear of reprisal.

Continental will not tolerate retaliation, discrimination, or disciplinary action against anyone who in good faith, raises reasonable concerns of attempted, actual, or suspected misconduct or violation of any provision of the Code of Conduct.

Violations of the Continental Code of Conduct can be reported via the Continental Compliance and Anti-Corruption Hotline.

Continental takes every report seriously. We will protect the identity of individuals who want to remain anonymous at all times. All submissions will be addressed.

### Contact Information for the Compliance and Anti-Corruption Hotline:

#### International Number

0049 (0) 1802 38 44 27

#### Internet Link

<https://continental.integrityplatform.org>

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.This image shows a full page of blank, lined paper. It features approximately 20 horizontal blue or grey lines spaced evenly apart, typical of notebook paper. The lines extend across the entire width of the page, leaving small margins at the top and bottom. There are no vertical lines, text, or other markings on the page.



**Continental Aktiengesellschaft**

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