

# Code of Conduct and Ethics of LBBW.

Date: July 2024

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# 01



Responsibility  
and values

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# 02



Trust

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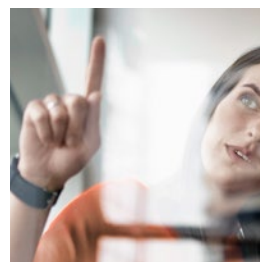
# 03



Contribution  
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# 04



Ensuring  
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# 05



Up close

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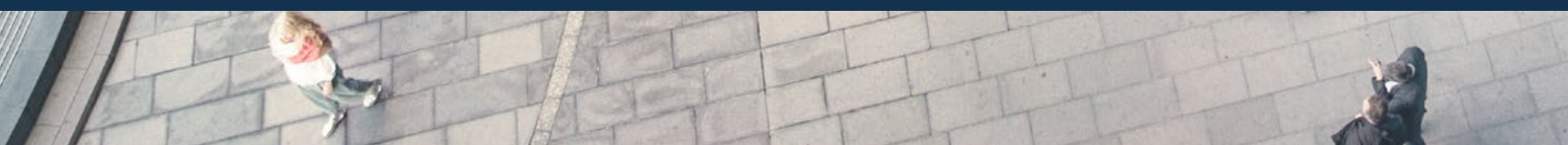
## About this code.

**The Code of Conduct is the behavioral and ethical codex of LBBW and its subsidiaries.**



The code provides an overview of key regulations that assist us in legal and ethical matters. It defines how we work with our customers, business partners, employees and society (the public) by setting out guidelines, values and principles that guide the conduct of all employees in the Group.

The code applies to all of LBBW's divisions, to the members of the Board of Managing Directors, and to all employees at all levels and its subsidiaries worldwide. It is important that all of us embrace the code every day so that we can live up to our high standards of responsible and lawful conduct.





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***“Honest and ethical conduct  
that sets an example for  
others must be a matter of  
course for all of us.”***

The code cannot encompass every imaginable business-related occurrence and issue. It is therefore necessary for all of us to be committed to the code in both letter and spirit and be guided not only by what is legally allowed, but also by what is ethically required. The code is not a stand-alone legal norm but a non-exhaustive collection of rules to be followed on the basis of existing legal sources from within and without LBBW (e.g. laws, directives, work instructions, employment contracts, etc.). The code is updated on an ongoing basis to account for current general conditions and to reflect changes.

The code is considerably decisive due to its legal references and their economic implications. Over the long term, LBBW will be competitive only if it fulfills its responsibility to its customers, shareholders, competitors, business associates, supervisory authorities and, not least of all, to its employees.

Our Code of Conduct helps us to promote an open, trusting and transparent “risk culture”. We define risk culture as the sum of all the LBBW standards, attitudes and behaviors that correlates equally with risk awareness, risk tolerance, risk management, and controls.

We place great importance to transparency. We want to learn from mistakes, hence opportunities for improvement are openly discussed and implemented. An important prerequisite for this is to recognize mistakes in a timely manner and own up to them.

Proper conduct in our everyday work is ensured by the specification of risk principles and by our Code of Conduct. This has a positive impact on our risk culture. Both our long-term business success and our competitive focus are based on trust, reliability, and integrity. Therefore, the values set forth in this Code and the unconditional compliance with all statutory provisions create the foundations of sustainable corporate governance. It is the duty of each and every one of us to hold up these values. LBBW adheres closely to the spirit of the German Corporate Governance Code (GCGC) in terms of content. The GCGC contains essential provisions for the management and supervision of German listed companies, as well as recommendations on good corporate governance. We follow the standards established in the Public Corporate Governance Code of the State of Baden-Württemberg.

# Foreword by the Board of Managing Directors.



## Dear colleagues,

Looking at the world today shows that we are living in a world of unprecedented complexity and volatility. Political, economic and environmental crises are piling up, and uncertainty is becoming a new normal. These are times that demand a lot from us as a society and as a company. Banks bear particular responsibility. We perform a key role in the economic cycle and, in this position, must be a source of reliability and stability.

Not only are we aware of this responsibility, but we also embrace and actively help shape it by generating growth and finding solutions, for our customers, partners, owners, employees and for the future of our bank.

In this context, the Code of Conduct is now more important than ever. Our Code of Conduct and Ethics is the compass that gives us guidance in uncertain times and points out potential conflicts.

Acting on our own responsibility is decisive and guiding for us – but only within a clearly defined framework will it be fully possible to develop innovative solutions as a team.

For us, social responsibility also means driving the sustainable transformation together with our customers. This requires that we take a close look at our own values and attitudes when dealing with risks. The “three lines of defense” model is designed to serve this purpose. It divides the corporate functions into three separate lines of defense and thus forms the basis for systematic risk management. At LBBW, this model provides us with clear responsibilities and accountability.

The Code of Conduct and Ethics provides assistance with this. It is clear and comprehensible and gets to the heart of our bank’s central principles, as well as demonstrating how rules and regulations that seem complex at first glance actually become simple and easy to understand when put into practice in day-to-day business.



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*“The Code of Conduct  
provides guidance in  
uncertain times.”*

Therefore, please familiarize yourself with our updated and expanded Code of Conduct on the following pages and consider it as a part of your daily work. By doing that, you will not only protect our Bank, our customers and yourself, but also contribute to the security and stability of our entire corporate environment.

Best regards,

The Board of Managing Directors




  
Rainer Neske  
Vorsitzender


  
Anastasios Agathagelidis

  
\*Dirk Kipp

  
Joachim Erdle

  
Stefanie Münz

  
Andreas Götz

  
Thorsten Schönenberger

# 01

## Responsibility and values





*“To be a man is, precisely,  
to be responsible.”*

*Antoine de Saint-Exupéry*



## Integrity



**“We work together in partnership on a basis of ethics and integrity.”**

Ethical conduct is a fundamental prerequisite for partnering with others in a spirit of trust and collaboration. We follow the law and internal company regulations, thus protecting the company and ourselves from damage. LBBW trains and encourages its employees to act responsibly and in accordance with existing statutory regulations, instructions, directives, company regulations, and local requirements. Employees who have any questions or concerns about ethical conduct may contact Group Compliance<sup>1</sup> and/or Human Resources.

Violations of applicable law can cause huge damage: fines, claims for damages, punishments, loss of reputation – for LBBW worldwide and for all employees.

Employees who violate their contractual obligations can expect both consequences and disciplinary measures.

We are aware that our conduct outside our job at LBBW may have consequences for LBBW. After all, certain rules – confidentiality obligations etc. – apply even after we leave the office. This also applies to activities on social networks or other statements we make online.

<sup>1</sup> This always refers to Group Compliance or the appropriate Compliance unit at your company or branch.



# Respect and tolerance.

**“We protect human rights and behave in a manner that shows tolerance, fairness, and respect.”**

Respect, tolerance and equal opportunities characterize the entitlement of the working environment at LBBW. LBBW recognizes the United Nations' Universal Declaration of Human Rights<sup>2</sup> as valid for all people in the world and expects its contract partners to do the same. We also express this with the appointment of our own Human Rights Officer.<sup>3</sup>

Through LBBW's membership in the “United Nations Global Compact” initiative<sup>4</sup>, we support the protection of international human rights and ensure that we are not complicit in human rights abuses.

The protection of general human rights and fundamental workers' rights (ILO Core Labor Standards<sup>5</sup>) are particularly important in this context. We will regularly report on measures we have taken to prevent forced labor, slavery, and human trafficking in our company and supply chain<sup>6</sup>.

That allows us to ensure responsible and fair corporate governance worldwide.

We also expect our customers and business partners to respect the above values. Any form of bias or discrimination at LBBW or in relations with employees, customers, business partners, suppliers, or other individuals will not be accepted. This applies, without limitation, to bias and discrimination due to skin color, gender, origin, age, religion, disability, marital status, sexual orientation, or nationality. Our company regulations forbid discrimination and promote and protect an environment based on partnership.

We do not tolerate any anti-constitutional content and efforts by organizations that do not respect the above values. We refuse to work with such people and organizations.

<sup>2</sup> <https://www.un.org/en/about-us/universal-declaration-of-human-rights>.

<sup>3</sup> Policy Statement on the German Supply Chain Act: (LBBW.de).

<sup>4</sup> <https://www.globalcompact.de/en/about-us/united-nations-global-compact>.

<sup>5</sup> Compare to “ILO Core Labor Standards” [ilo.org](https://www.ilo.org).

<sup>6</sup> Compare to “UK Modern Slavery Act 2015” <https://bills.parliament.uk/bills/1389>.

# Diversity and inclusion.

**“We respect the diversity of people and lifestyles and treat each other with appreciation, awareness and respect.”**

The understanding of and commitment to diversity and inclusion is actively lived and supported by us and our managers. Different values, attitudes and levels of experience come together in mixed-age and diverse teams.

Our managers promote an inclusive team environment in which all employees feel recognized and heard. We value individuality and give every employee the same opportunity, regardless of age, gender, disability, ethnic or social background, religion and worldview, sexual identity and orientation.

***Our employees are selected, hired and promoted on the basis of their qualifications and individual skills.***



We create an inclusive working environment and address the needs of our employees.





## People culture.

**“We maintain a fair and cooperative working relationship. It is our common task to create a collegial working environment.”**

We comply with legal/company regulations and employment contract agreements with our employees and respect their interests.

The way we work together should be characterized by mutual respect and appreciation. We can do this by showing consideration for each other.

We appreciate and acknowledge the right of all employees to be actively represented by an employee representative body, such as the Staff Council or a representative for disabled employees. Trustworthy and fair conduct is the basis of constructive teamwork.

Legal, collective, employment contract and company provisions support flexible working time models and remote working, which improve employees' work-life balance. At several locations, LBBW also provides employees with childcare at company daycare facilities during work hours.

Our managers give us orientation and security through exemplary behavior. They encourage us to think, act, and make decisions independently. Together we set clear, ambitious and realistic goals. We communicate openly and honestly. We deal with each other fairly in a spirit of partnership – even in conflicts. It is our common task to create a collegial work environment.

# Dealing with conflicts of interest.

**“We place value on properly dealing with conflicts of interest.”**

Conflicts of interest can arise in numerous banking situations. Organizational precautions ensure that they are handled appropriately within LBBW.

By dealing with conflicts of interest properly, we protect our customers and reputation, but also safeguards LBBW's assets, both tangible and intangible.

We disclose unavoidable conflicts of interest and ensure that they are handled responsibly and appropriately in the best interest of our clients and employees.

# Market abuse and market manipulation.

**“We do not tolerate any practices that are anticompetitive or that manipulate the market.”**

Any form of market abuse and market manipulation at LBBW is prohibited and is not tolerated, neither to serve personal interests nor to gain benefits for LBBW or third parties.

We handle insider knowledge sensitively. Any concrete, confidential information that we obtain about customers or LBBW and that is not in the public domain is subject to special non-disclosure requirements and treated as strictly confidential.

It is prohibited and punishable by law to sell or purchase, or to recommend the sale or purchase of financial instruments using insider information.

We are committed to conduct ourselves in accordance with the regulations and to comply with the principles for employees' personal account dealings.



***All LBBW employees submit a compliance declaration at the beginning of their employment and adhere to it.***



## Dealing with clients and business partners.

**“We bear responsibility for our customers – worldwide.”**

We work with our customers and business partners honestly, appreciatively, and respectfully, and naturally expect the same in return.

We maintain the trust of our customers and other stakeholders in LBBW by ensuring consistent and transparent communication.

We do not enter into business relationships with partners who obviously violate laws or international conventions, conceal their true identity or ownership structure, engage in money laundering or finance terrorism.

We expect our suppliers and service providers to also commit to respect human rights, to establish appropriate due diligence processes and to pass these expectations on to their own suppliers.

## Anti-corruption

**“We do not tolerate corrupt or unprofessional behavior and consistently reject any forms of bribery.”**

Our desire is to impress and achieve success through first-rate quality and value in our services – never by employing unfair means.

We tolerate neither bribery nor corruption, nor do we tolerate the unauthorized granting or accepting of benefits, at our company. Even the appearance of corruption must be avoided at all costs. We pay particular attention to this when dealing with public officials and elected representatives.

Our goal is to always make fact-based decisions.

None of us may exploit the company’s relationships for our own benefit or the benefit of others. In cases of doubt, we immediately contact our supervisors or Group Compliance.

# Tax compliance.

**“We do not accept any actions in our operations that run counter to the principles of tax compliance and tax justice.”**

Taxes ensure that the legal system works effectively and thus lay the groundwork for successful economic activity within a market protected by the state.

LBBW, as an institution under public law, views itself as a highly responsible taxpayer. We therefore clearly reject aggressive tax avoidance strategies or the economic exploitation of our own tax position. The requirements of LBBW's tax strategy are considered in all aspects of our activities.

# Fraud prevention/money laundering/financial sanctions and embargoes.

**“We want to act properly and responsibly at all times.”**

We do not tolerate any kind of criminal offenses.

We consistently avoid violations of financial sanctions and embargo regulations and always meet all the requirements that protect us employees and LBBW from negative consequences.

We report suspicions of money laundering or other criminal offenses to the Central Office of Group Compliance, which investigates them thoroughly and conscientiously.

We prevent the use of the financial system for money laundering and terrorist financing by always acting lawfully, properly and responsibly.

Violations of these duties may be punishable by law and result in civil liability and disciplinary action.





## Benefits/gifts/ invitations/donations.

**“We make business decisions objectively and independently.”**

We and any third parties we hire must not accept any benefits that interfere, or merely appear to interfere, with proper business decision-making. Conversely, we do not promise or grant such benefits to third parties.

In conflict situations, we must always question whether a benefit, gift or invitation comes with strings attached and what the consequences of accepting it will be.

We observe internal regulations on accepting and granting benefits and gratuities. In cases of doubt, we contact Group Compliance.

LBBW has a policy of not donating to politicians, political parties or governments. Donations and sponsorship funds are allocated in compliance with legal and tax requirements and in accordance with internal competence regulations.

## Antitrust law and competition law.

**“We pursue our business objectives with fair and legal means.”**

Our declared aim is to prevent anti-competitive behavior by market participants towards other competitors and customers by not entering into anti-competitive agreements with market participants. For example, we do not enter into any agreements with competitors, either explicitly or implicitly, regarding prices, charges, fees, interest rates, commissions or other price components.

Participation in association meetings and working groups in which competitors also take part is not prohibited per se, but participation in such an association meeting increases the potential risk of an infringement of antitrust law. Therefore, we strictly adhere to the antitrust law provisions for dealing with the most important antitrust law principles, e.g. through strict documentation requirements.

# Accounting and financial reporting.

**“We comply with the statutory requirements for proper accounting and financial reporting.”**

As a commercial bank with international operations, the trust of our customers and business partners is very important to us. Trust in our global activities is built on transparency, openness and reliability.

We follow the laws and regulations for accounting and bookkeeping. We comply with the legal and regulatory requirements, which means that the principles receive our full attention.

Our accounting, financial reporting and reporting system is accurate and legally compliant.

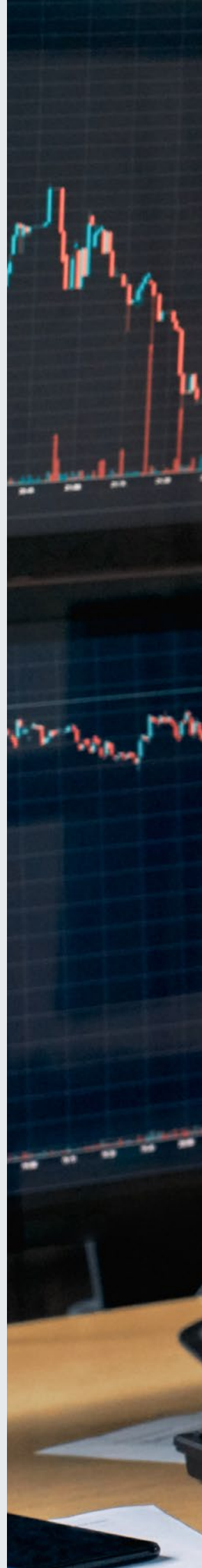
## Cyber risks.

**“We act prudently and consistently educate ourselves to actively prevent social engineering attacks (fake president fraud, phishing etc.) by telephone, e-mail or attempted access.”**

Access data to IT workstations or other infrastructure are particularly sensitive, as these data are a key to our company. Accordingly, we treat these data with a great deal of responsibility and have implemented measures to help ensure that this data does not fall into the hands of unauthorized persons.

If we find unauthorized persons on our premises or discover anomalies in our IT systems, we immediately inform LBBW's security organization via the known reporting channels.

We regularly utilize the training measures offered by LBBW and thus actively contribute to an appropriate security and risk culture.







*“Nothing can strengthen  
man more than the trust  
he is given.”*

Paul Claudel



02

Trust

# Data protection.

**“We protect personal data.”**

Protecting the personal data of customers, employees and business partners is a top priority. We collect, process, and use personal information only to the extent allowed by laws, regulations, and our internal rules and policies. We comply with all regulations concerning data protection and safeguard confidential information and documents.

LBBW's data protection officer acts independently and without instructions. His tasks come from the European General Data Protection Regulation (GDPR). Among other things, he is responsible for verifying compliance with the GDPR and other data protection regulations and acts as a contact person for all data protection issues for customers and employees.

# Information protection.

**“We are committed to ensure the confidentiality of sensitive information at all times.”**

We adhere to the regulations on Information Security.<sup>7</sup> If we identify deviations from these guidelines, we report them to our Information Security as a security incident or security risk.

We keep business and trade secrets, as well as other sensitive non-public information entrusted to us in the course of our operational activities or otherwise disclosed confidential.

We safeguard and respect the business and trade secrets of other companies and the intellectual property of our competitors and business partners, and use them only with their express permission or to the extent permitted by law.

We are also committed to protect our intellectual property rights, such as patents and trademarks, as well as our knowledge.

External third parties outside the company remain external parties, regardless of their integration in our value chains.

***Entry of the company and access to LBBW systems is only permitted after verification of identity and authorization.***



In this context, the clean-desk-principle is particularly important.

<sup>7</sup> LBBW's information security department operates an information security management system (ISMS) that is based on the international standard ISO/IEC 27001. Deviations are systematically identified, evaluated and managed on the basis of a regular risk and hazard analysis (analogous to ISO/IEC 27005).



# Handling company property.

**“We handle company property with care.”**

We handle LBBW property and assets with care.

This particularly includes maintaining work materials and devices. We use them carefully, always protect them from theft and damage, and follow all internal instructions. Our company ID card is also crucial here. We handle our Mufin (multi-functional ID card) carefully and with integrity. Any losses are reported without delay to prevent third parties gaining access.



## Risk culture.

**“Awareness serves to clarify risks and strengthen resilience.”**

We intentionally take risks when these benefit the bank. The Board of Managing Directors defines the risk strategy and we operate within its framework. We ensure that we comply with requirements on conscious risk management.

Awareness serves to clarify risks and to strengthen resilience. We take a sound, responsible approach to change and the resulting risks and identify potential courses of action. Communication is open and appreciative.

A low-angle shot of two young people, a man and a woman, reaching up to hold a globe. The man, on the left, has brown hair and is wearing a plaid shirt. The woman, on the right, has dark skin and is wearing a dark top and several bracelets. They are both looking up at the globe with expressions of hope and aspiration. The background is a clear, bright blue sky. The globe shows parts of Africa and South America.

# 03

Contribution  
to society



*“It is not only for what we do  
that we are held responsible,  
but also for what  
we do not do.”*

Jean-Baptiste Molière



# Sustainability

**“We think and act sustainably.”**

As the LBBW Group, we want to shape a positive future for the people and companies in our sphere of influence. To achieve this, it is necessary to think and act sustainably. This means that we consider the ecological, social and economic impact of our business and deal responsibly with our stakeholders.

Within the LBBW Group, the sustainability policy provides the framework for the implementation of sustainability activities to achieve set goals through overarching guiding principles. The principles and guidelines derived from this policy provide orientation for all employees in their day-to-day business and ensure that people, the environment and nature are treated responsibly. In our sustainability policy, we commit to act in accordance with the six Principles for Responsible Banking (PRB) of the UNEP FI (UN Environmental Program – Finance Initiative).<sup>8</sup>

With sustainability-related investment products and financing, we support our customers as a high-performance and responsible partner in the transformation towards sustainable business models. We actively shape change processes with digital innovations and taxonomy-compliant products, for example.

We expect our suppliers and service providers to comply with minimum standards with regard to environmental and sustainability aspects and review this regularly.

We are engaged in social projects and numerous educational initiatives. As a donor, sponsor and founder, LBBW provides valuable impetus and supports projects and initiatives in the areas of art and culture, education, further education and training, nature conservation and environmental education.

At LBBW, we work consistently to improve our environmental performance, considering national legal norms and international standards. An environmental management system ensures implementation. Our goal is to operate in an environmentally conscious, resource-conserving and climate-neutral manner.

Our goal is to operate in an **environmentally conscious, resource-conserving and climate-neutral** manner.



<sup>8</sup> UN Principles for Responsible Banking ([LBBW.de](https://www.lbbw.de)).



## Political decision-making.

*“We represent our company position responsibly and comprehensible.”*

LBBW is involved in the political decision-making process at national and international level within the scope of its membership and through active participation in associations. It does not exert any direct influence on political decision-making processes, nor does it employ third parties to carry out contacts for them in the political sphere.<sup>9</sup>

The associations' contributions to the formation of political and public opinion are made within the framework of the association statutes, which are accessible to the public, and the terms of reference adopted by the associations' bodies or their executive committees.

LBBW stands for and is committed to the liberal democratic constitutional order in Germany.



<sup>9</sup> LBBW subsidiaries that, due to their business model, maintain regular contact with political and administrative decision-makers, for example in urban development, may therefore be entered in the transparency register of the state parliaments of the respective federal states.

# Health and occupational safety.

*“We promote our health and create a safe working environment.”*

We are committed to the corporate objective of maintaining and promoting the health of our workforce to the greatest extent possible. The pursuit of this objective is part of our management responsibility.

The Occupational Medical Service and the Psycho-social Service (formerly Social Services Department), combined into the department HR. Health & Prevention, are the specialist experts involved in implementing this objective. Under the direction of the Chief Company Physician, the bank offers a wide range of opportunities for individuals to improve their health and maintain it in the long term (lifestyle modification). Additionally, LBBW supports the Sports and Leisure Club (“Sport- und Freizeitclub e.V.”).

Occupational medicine and occupational safety jointly pursue the above-mentioned corporate objective. It is reflected in the strategic occupational safety goals such as establishing safe, healthy and performance-enhancing work processes at LBBW (i.e. “environmental prevention”), rigorous compliance with all health and safety regulations at the company, and the development or establishment of a corporate culture of prevention. All of us independently drive environmental prevention and behavioral prevention<sup>10</sup>.



Optimizing conditions at the workplace, including for employees with disabilities, is a major milestone on the path to achieving this ambitious goal. LBBW attaches great importance to ensure occupational safety based on modern scientific findings by continuously improving the work environment.

<sup>10</sup> Environmental prevention: Environmental prevention (structural prevention) influences health or illness by striving for changes in people's living conditions (here: work) in order to make them as low-risk as possible.  
Behavioral prevention: Behavioral prevention (personal prevention) influences individual health behavior or the individual state of health. Through education or information and strengthening of the personality, the individual should be motivated to avoid risks.



# 04

Ensuring  
conformity





*“It is not enough to know,  
we must also apply;  
it is not enough to will,  
we must also do.”*

Johann Wolfgang von Goethe

# Compliance training.

**“We actively engage training and education on Compliance and the content of the Code of Conduct.”**

LBBW provides recurring compliance training for all employees to familiarize them with and refresh their memory of the directives and principles described in the Code of Conduct. These regular courses provide information on the substance of the Code and the legal provisions to follow. In addition, examples are used to illustrate the legally and ethically correct behavior.

We commit ourselves to attend the required compliance courses, that are binding for us. Compliance with the Code of Conduct is promoted through specially developed compliance training courses that use various media formats.

The Code of Conduct is available to all employees in English and German.

## Whistleblower system.

**“Watch. Ask. Speak up.”**

We can attain the objectives in the Code of Conduct if we all work together. As employees, we are best able to see what is actually happening in our environment.

We can use the whistleblower system to submit information – anonymously or openly – on

- irregularities, malpractice, and unlawful conduct and criminal acts within LBBW (e.g., fraud, theft, bribery, embezzlement, money laundering, violations of antitrust or tax laws, insider trading, market abuse),
- breaches of legal requirements, and
- breaches of internal policies and instructions.

In the event of a suspicion, we can speak to our managers, internal audit or the contact persons at Group Compliance.

Optionally, the information can be submitted confidentially (namely or anonymously) to Group Compliance or the external ombudsman of LBBW<sup>11</sup>.



<sup>11</sup> See chapter → “Contact” (p. 40) – Ombudsman of LBBW.



# 05

Up close





*“We cannot direct the wind,  
but we can adjust our sails.”*

Aristoteles

# Contact



*“We have the option to use our whistleblower system in order to fight wrongdoing and criminal conduct.”*

Every one of us is obliged to protect the interests of the Bank and to take reasonable action to ward off imminent danger. Together, by responding proactively to suspicions of serious misconduct, we can avert damage from the LBBW and its employees.

The following contact persons are available:

## Immediate supervisors

**Conduct Compliance Hotline**  
+49 711 127-76667

**Group Chief Compliance Officer**  
Anna Issel  
Phone: +49 711 127-31140  
Email: Anna.Issel@LBBW.de

**Whistleblower mailbox**  
2173S\_Hinweisgebersystem@LBBW.de

## LBBW Ombudsman of LBBW

Arndt Brillinger, attorney-at-law  
Phone: +49 721 91 54 65 65  
(from 8:00 am to 5:00 pm, German time)  
Fax: +49 721 91546580  
Email: LBBW@brillinger-rechtsanwaelte.eu

## Human Rights Officer of LBBW

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# Publishing information.

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The Code of Conduct is available on the Landesbank Baden-Württemberg intranet and on the homepage.

## **Design and production**

Landesbank Baden-Württemberg  
Date: July 2024

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