

Georgia-Pacific Third Party Code of Conduct

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Table of Contents

1.0 INTRODUCTION	3
2.0 RESPONSIBILITIES AS THIRD PARTIES	4
GP'S MBM® GUIDING PRINCIPLES	5
3.0 ASKING QUESTIONS AND RAISING CONCERNS	6
3.1 Options for Asking Questions and Raising Concerns	6
3.2 No Retaliation Policy	6
3.3 Investigation of Reports	6
3.4 Corrective and Remedial Action	6
3.5 Making Decisions with Integrity	7
3.6 Audit and Assurance	7
4.0 RESPECT FOR OTHERS	7
4.1 Nondiscrimination	7
4.2 Prohibition of Discriminatory Harassment in the Workplace	7
4.3 Commitment to Lawful Employment Practices	8
4.4 Data Privacy and Security	8
4.5 Drug Free Workplace	9
4.6 Workplace Nonviolence and Prohibition of Weapons	9
5.0 PROPER USE OF ASSETS AND IDEAS	9
5.1 Protecting Georgia-Pacific's Intellectual Property and Confidential Information	9
5.2 Security and Proper Use of Georgia-Pacific Property	10
5.3 Acceptable Electronic Usage	10
6.0 ENVIRONMENTAL, HEALTH AND SAFETY	10
7.0 MANAGING COMPANY RECORDS AND INFORMATION	10
7.1 Managing GP Records	10
7.2 Careful Communication	11
8.0 AVOIDING CONFLICTS OF INTEREST	11
8.1 Gifts, Gratuities and Entertainment	11
8.2 Securities Laws & Insider Trading	11
9.0 INTERACTIONS WITH THE GOVERNMENT	12
9.1 Government Contracts	12
9.2 Political Activities and Contributions	13
9.3 Lobbying (Advocating Government Policy)	13
10.0 CONDUCTING COMMERCIAL ACTIVITY LAWFULLY AND WITH INTEGRITY	13
10.1 Anti-Corruption and Commercial Bribery	13
10.2 Antitrust and Competition Laws	14
10.3 Marketing and Advertising	15
10.4 Anti-Money Laundering Laws	15
10.5 Antiboycott Laws	16
10.6 Customs Laws	16
10.7 Export Controls and Trade Sanctions	16
11.0 CONCLUSION	17

1.0 INTRODUCTION

Georgia-Pacific LLC and its wholly owned subsidiaries (each such company hereafter referred as “Georgia-Pacific” or “GP”) are committed to conducting all affairs lawfully and with integrity. This commitment extends throughout our global operations, no matter where in the world we do business. This Third Party Code of Conduct (“Code”) establishes the minimum expectations for persons or entities who may be authorized to conduct business for or on behalf of a Georgia-Pacific company including but not limited to agents, foreign sales representatives, independent contractors, temporary workers, etc. (“Third Parties”). We expect and require that such Third Parties will hold themselves to the highest legal and ethical standards, even if that means the loss of a business opportunity. Third Parties are expected to ensure that all individuals involved in providing services to GP also understand and comply with these expectations. This commitment to integrity and lawfulness requires not only compliance with the law, but also requires that Third Parties conduct Georgia-Pacific business consistent with our ten MBM® Guiding Principles.

This Code is an important part of Georgia-Pacific’s overall compliance program. However, this document cannot cover every possible situation. Nor can it specifically address all of the applicable laws or cultural differences of the locations in which Georgia-Pacific conducts business. 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 Georgia-Pacific’s expectation of 100% compliance, 100% of the time.

This Code applies to you as a Third Party or collectively with others as “Third Parties.” Georgia-Pacific reserves the right to terminate immediately its relationship with any Third Party and to exercise all other contractual and legal remedies in the event of a violation of this Code by such Third Party or any individual operating on the Third Party’s behalf.

How the Code Applies

This Code is intended to be consistent with all applicable laws. If there are any inconsistencies between this Code and any applicable law, the applicable law shall control.

For business operations outside the United States, Georgia-Pacific will adhere, and requires that its Third Parties adhere, to laws of the relevant jurisdiction, as well as to U.S. laws that have extraterritorial application. If you believe there are any inconsistencies between this Code and applicable law, you must advise Georgia-Pacific immediately of the conflict.

Nothing in this Code constitutes a contract of employment, authorizes a Third Party to conduct transactions on behalf of Georgia-Pacific or provides assurance of a continued Third Party relationship for any individual or entity.

Certain sections within this Code may not be relevant to a particular Third Party’s role; however, Third Parties should be familiar with the contents of the Code in the event their roles should change or unexpected issues should arise.

2.0 RESPONSIBILITIES AS THIRD PARTIES

Every decision a Third Party makes with regard to activities on Georgia-Pacific's behalf must be driven by a commitment to the highest legal and ethical standards. This Code is designed to help you 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.

Third Parties are never authorized to act illegally or unethically on behalf of Georgia-Pacific, even when doing so may seem to be in the best interest of Georgia-Pacific, or even if directed to do so by a Georgia-Pacific employee. Every Third Party has the responsibility to always:

- Act in accordance with all applicable laws and this Code.
- Learn the laws, policies and standards dealing with your work on behalf of Georgia-Pacific.
- Seek assistance from Georgia-Pacific when questions arise about the application of this Code.
- Promptly report to Georgia-Pacific suspected or possible violations of a law, GP policy or standard or this Code, or any request to violate a law, GP policy or standard or this Code.
- Promptly report to Georgia-Pacific any issue that you believe has not been appropriately resolved, even if it means raising it with another GP resource.
- Cooperate completely and truthfully with Georgia-Pacific investigations into concerns of possible violations.

GP policies prohibit any retaliation or reprisal for reporting information about a possible violation or concern.

GP'S MBM® GUIDING PRINCIPLES

These principles define who we are as an organization. We all have a responsibility to live by them daily. They are essential to the creation of virtuous cycles of mutual benefit.

1. Integrity

Have the courage to always act with integrity.

2. Stewardship & Compliance

Act with proper regard for the rights of others. Put safety first. Drive environmental excellence and comply with all laws and regulations. Stop, think and ask.

3. Principled Entrepreneurship™

Practice a philosophy of mutual benefit. Create superior value for the company by doing so for our customers and society. Help make Koch the preferred partner of customers, employees, suppliers, communities and other important constituencies.

4. Transformation

Transform yourself and the company. Seek, develop and utilize the visions, strategies, methods and products that will enable us to create the greatest value.

5. Knowledge

Acquire the best knowledge from any and all sources that will enable you to improve your performance. Share your knowledge proactively. Provide and solicit challenge consistently and respectfully.

6. Humility

Be humble, intellectually honest and deal with reality constructively. Develop an accurate sense of self-worth based on your strengths, limitations and contributions. Hold yourself and others accountable to these standards.

7. Respect

Treat everyone with honesty, dignity, respect and sensitivity. Embrace different perspectives, experiences, aptitudes, knowledge and skills in order to leverage the power of diversity.

8. Self-Actualization

Be a lifelong learner and realize your potential, which is essential for fulfillment. As you become increasingly self-actualized you will better deal with reality, face the unknown, creatively solve problems and help others succeed.

3.0 ASKING QUESTIONS AND RAISING CONCERNS

Third Parties have a responsibility to ask questions and raise concerns about compliance or ethical behavior. When you know of a suspected or possible violation of a law, GP policy or this Code; or any request to violate a law, GP policy or this Code, you have a responsibility to report that information to Georgia-Pacific. Georgia-Pacific will consider all legitimate concerns and will respond appropriately.

3.1 Options for Asking Questions and Raising Concerns

If you are uncertain whether your own conduct is proper, ask for help through any of the following options available to you:

- Your primary Georgia-Pacific contact
- Any member of Georgia-Pacific's management
- The Georgia-Pacific GuideLine at 1-800-234-4321 (US and Canada)
- To access the GuideLine outside the U.S. and Canada (in countries where it has been implemented), please review the reference page at <http://www.gp.com/aboutus/3pcodeofconduct.html>

Q: Does Georgia-Pacific really expect adherence to the Code if that would mean losing business or reducing profitability?

A: Yes. Compliance always takes precedence over profitability. That is why Integrity and Compliance are the first two Guiding Principles.

Q: What should I do if someone asks me to do something on behalf of Georgia-Pacific that I think violates the Code or GP policy or may be illegal?

A: Regardless of who asks you to do something, never do anything illegal. If you believe something you have been asked to do violates the Code or GP policy, you must also immediately report the request to Georgia-Pacific using one of options made available to you.

3.2 No Retaliation Policy

Retaliation, retribution, or harassment against any person who in good faith asks any question or raises any concern regarding compliance responsibilities constitutes a violation of this Code and is prohibited. "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.

3.3 Investigation of Reports

Georgia-Pacific is committed to identifying and correcting wrongdoing wherever it may occur. All reported concerns will be promptly assessed, and a determination will be made regarding the appropriate investigation and response. All Third Parties and their 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 create more questions.

3.4 Corrective and Remedial Action

If GP's investigation substantiates a legal or ethical violation, corrective action will be implemented. Any Third Party who violates the law or this Code will be subject to appropriate remedial action.

3.5 Making Decisions with Integrity

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, but often a situation will require interpretation to decide a fair and reasonable course of action.

Q: How will I know when I need to get help?

A: Remember to “stop, think and ask.” Consider the following: Are your actions making you feel uneasy? Is your information correct and current? Are you rationalizing your actions? Are you saying to yourself, “Everybody does it”? How would your actions be perceived by others?

Any discomfort should cause you to stop, step back, consider what you are doing, get advice and, if appropriate, redirect your actions so you are sure that you are doing the right thing.

3.6 Audit and Assurance

GP is committed to assuring proactive compliance with the law, our Guiding Principles, the Code, and GP policy. From time to time, we will assess our businesses and operations, and conduct periodic audits to assess for legal compliance. GP may request cooperation with audits and assessments in connection with a Third Party’s business activities, taking into consideration the contractual terms in effect between GP and the Third Party.

4.0 RESPECT FOR OTHERS

4.1 Nondiscrimination

GP expects its Third Parties that provide employment and business opportunities to others to provide equal employment opportunity to all persons without unlawful discrimination.

4.2 Prohibition of Discriminatory Harassment in the Workplace

GP is committed to providing a work environment free of unlawful harassment. GP policy prohibits harassment based on color, race, religion, gender or gender identity, sexual orientation, national origin, citizenship, ethnicity, age, disability, pregnancy, veteran status, genetic information, or other legally protected factors. Harassment may include verbal or other conduct that is offensive, bullying, intimidating or disparaging to any individual or group and is based on that individual’s inclusion in a legally protected group. GP also prohibits unlawful harassment based on the perception that an individual is a member of such a group, or is associated with an individual who is or is perceived to be a member of a protected group. GP’s policy prohibiting harassment applies to all persons involved in the operation of GP and prohibits unlawful harassment, whether directed to employees, applicants for employment, or Third Parties involved in GP business.

Conduct that is prohibited may include, but is not limited to, the following behaviors:

- Verbal conduct such as epithets, derogatory and/or sexual jokes or comments, discussion or inquiries about one’s own or someone else’s sexual activities; or unwelcome sexual advances, propositions, flirtations, invitations, or comments;
- Visual displays such as derogatory and/or sexually-oriented posters, photography, pictures, pornographic displays, cartoons, drawings, or symbols;

- Dissemination of derogatory and/or sexually oriented voice mail, email, graphics, downloaded material or websites
- Unwelcome touching of a sexual nature, gestures, intentionally blocking of normal movement or interfering with work, or other conduct directed toward a person due to their gender, race or any other protected basis;
- Threats and demands or to submit to sexual requests as a condition of continued employment or to avoid some other loss, and offers of employment benefits in return for sexual favors.

The use of electronic media, including phones, e-mail, instant messaging, or the Internet for the purpose of unlawful harassment, will not be tolerated. Georgia-Pacific's policy against harassing conduct applies to all Third Parties. Our policy prohibits all such behavior, whether directed to Georgia-Pacific's employees, or others with whom we do business, including outside vendors, contractors, or customers.

4.3 Commitment to Lawful Employment Practices

Georgia-Pacific 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 adhering to applicable employment and labor laws everywhere we operate. This includes observing those laws that pertain to child labor, forced labor, human trafficking, wages and work hours and freedom of association. In addition to other expectations contained in this Code, our commitment to social responsibility specifically includes the following:

- Child Labor - Third Parties must not employ underage individuals as defined by applicable child labor laws.
- Forced Labor - Third Parties must not use forced labor or involuntary prison labor.
- Wage and Work Hours - Third Parties must comply with all applicable minimum wage, overtime and maximum hour laws, as well as other wage and hour regulations.
- Freedom of Association - Third Parties must comply with applicable laws related to an employee's choice to join, or refrain from joining, any legally sanctioned association or organization.

4.4 Data Privacy and Security

GP is committed to compliance with all laws regarding privacy and security of personal data in all countries in which GP operates. The definition of personal data varies by jurisdiction. Information or a combination of data that identifies a unique individual, such as name, personnel number, address, date of birth or other identifiers may be personal data. In the course of business with GP, Third Parties may be exposed to or otherwise collect, access, use, process, transfer, disclose, manage, or store personal data of GP employees and others. Third Parties must comply with all applicable data privacy and security laws and must ensure appropriate security measures are applied and that personal data is only processed for legitimate business purposes, consistent with those purposes for which such data was initially collected. Third Parties should seek guidance from GP if they have any questions or concerns about GP's expectations for handling personal data.

4.5 Drug Free Workplace

GP is committed to providing a safe workplace that is free from the use of prohibited substances, including drugs and alcohol.

Our commitment to a drug and alcohol-free workplace is strictly enforced, and applies to Third Parties as follows:

- You may not unlawfully manufacture, distribute, sell, possess, be under the influence of or use illegal or controlled substances while conducting business for or on behalf of Georgia-Pacific, while on property owned, leased or occupied by Georgia-Pacific or while in Georgia-Pacific vehicles. You may not consume or be under the influence of alcohol on property owned, leased or occupied by Georgia-Pacific. Limited exceptions for consuming alcohol at a Georgia-Pacific-sponsored events may be permitted on a case-by-case basis.

Third Party employees suspected to be in violation of GP's drug and alcohol free workplace policies will be referred to their own employer and may be barred from GP premises. Under the terms of certain contracts and where allowed by law, Third Party employees may be required to submit to testing prior to being allowed on GP premises.

4.6 Workplace Nonviolence and Prohibition of Weapons

Georgia-Pacific is committed to a work environment free from violence, intimidation and other disruptive behavior. Bullying, violence, threats, harassment, intimidation and other disruptive behavior will not be tolerated. Such behavior can include oral or written statements, gestures or expressions that communicate a threat of physical harm.

Georgia-Pacific forbids Third Parties from bringing any firearm or other weapon, to include, but not limited to ammunition and explosives on any property owned, leased, or occupied by Georgia-Pacific. This includes a prohibition upon personally carrying or transporting any weapon in a personal or company-provided vehicle while on Georgia-Pacific property and/or while using Georgia-Pacific transportation, including a vehicle leased or owned by GP. Exceptions to this policy will be permitted only with prior written approval by Georgia-Pacific or as allowed by applicable laws.

5.0 PROPER USE OF ASSETS AND IDEAS

5.1 Protecting Georgia-Pacific's Intellectual Property and Confidential Information

The value of ideas, creations, innovations and information — intellectual property — often exceeds the value of more tangible items, such as physical property. Georgia-Pacific is committed to respecting intellectual property of others and protecting its intellectual property.

GP's intellectual property may only be used in the furtherance of the purposes for which GP has retained the Third Party. Third Parties are not allowed to use GP's intellectual property for personal benefit or for the profit or benefit of persons outside of GP. Third Parties also have an obligation to ensure the same respect for the intellectual property of persons other than GP. Third Parties shall not copy, distribute or otherwise use the intellectual property of others while on the premises of GP or while performing services for GP, unless authorized to do so.

5.2 Security and Proper Use of Georgia-Pacific Property

Third Parties may have access to Georgia-Pacific property or funds, and such Third Parties must manage these assets with integrity and avoid misuse. GP will not tolerate fraud, theft, embezzlement or other improper means of diverting GP's assets. Losses can often be limited through normal precautions, including, but not limited to, the following:

- Securing GP equipment, supplies and material against theft or unauthorized use and
- Reporting suspicious persons or activities to GP

5.3 Acceptable Electronic Usage

Third Parties are prohibited from inappropriate use of Georgia-Pacific-provided electronic communication tools including but not limited to e-mail, voice mail, telephone services and systems, printers, scanners, copiers, internet access, electronic file systems, and computers. Some inappropriate uses might include excessive personal use that results in inappropriate or unapproved costs or overload the company network (such as streaming radio, music, and videos); accessing, distributing, or storing materials that might be considered unethical, inappropriate, offensive, disrespectful, or abusive to others; sending or receiving information in violation of copyright laws; conducting illegal activities; representing GP without the appropriate authorization or agreements in place, or for other non-GP business purposes.

6.0 ENVIRONMENTAL, HEALTH AND SAFETY

To demonstrate our commitment to superior EHS performance, Georgia-Pacific is committed to:

- Continuing to integrate EHS concerns into all business and product planning decisions.
- Placing protection of health and safety and the environment first.
- Requiring a high level of commitment and performance for Third Parties that work in our facilities.
- Responding in a timely and appropriate manner if an EHS incident does occur.

Third Parties are expected to promote superior EHS practices in a manner that is appropriate to their business.

7.0 MANAGING COMPANY RECORDS AND INFORMATION

7.1 Managing GP Records

Third Parties must comply with GP's expectations regarding records (whether hard copy or electronic) related to the Third Party's relationship with GP:

- Compliance with laws or regulations mandating the retention of certain types of records;
- Preservation of records that may be relevant to any ongoing or expected litigation, audits or government investigations (as instructed by GP);
- Proper organization and labeling of records;
- Disposal of records having no continuing business value to GP;
- At the conclusion of the business relationship with GP, return of records to GP, or otherwise handle or dispose of them as instructed by GP.

7.2 Careful Communication

Third Parties are expected to conduct business communications in a responsible manner and with consideration for the intended business purpose. In all communications, it is important to tell the truth and to avoid exaggeration, speculation, inappropriate language and derogatory remarks or characterizations. This applies to communications of all kinds, whether written or verbal, and includes phone conversations, emails, instant messages, voice mail, daily planner notes, and other “informal” notes or memos. Third Parties must receive specific authorization from authorized representatives of GP to make any statement related to GP to any media representative, or in any social media environment.

8.0 AVOIDING CONFLICTS OF INTEREST

A conflict of interest arises when personal, social, financial, or political activities interfere with obligations and responsibilities owed to GP. Actual conflicts must be avoided. Even the appearance of a conflict can be damaging and should be avoided. Third Parties are expected to avoid any activities that may interfere, or have the appearance of interfering, with their performance in relation to GP and are expected to disclose actual or perceived conflicts of interest to GP.

8.1 Gifts, Gratuities and Entertainment

At times, and where allowed by law, it may be appropriate for Third Parties to exchange modest gifts or entertainment with Georgia-Pacific employees. Good judgment and common sense are also critical in determining the appropriateness of a gift or entertainment. Gifts are defined very broadly and can include anything of value, such as cash or cash equivalents, travel, transportation, lodging, meals, drinks, entertainment, use of company materials, facilities or equipment not available or offered to the general public, employment offers, a promise of future business opportunities, scholarships, and charitable contributions. Any gift or entertainment offered must be legal, of limited value and support a valid business purpose. No gifts of money, cards that can be used as cash or other cash equivalents should ever be given. Offering, giving, soliciting or receiving any form of bribe or kickback is strictly prohibited.

In no event may a Third Parties’ gifts, gratuities, or entertainment be given for the purpose of securing an improper business advantage (e.g., future contract work, favorable terms and conditions).

Before providing anything of value to a government official in connection with any Georgia-Pacific business, contact your Georgia-Pacific representative.

8.2 Securities Laws & Insider Trading

In the course of conducting business with or for Georgia-Pacific, Third Parties may gain information of a confidential nature regarding the business of a GP company or others such as customers, suppliers or venture participants. Third Parties are prohibited from buying, selling or otherwise transferring securities of a company while in possession of material, non-public information relating to that company or its securities. In addition, Third Parties must not “tip” others – meaning they must not disclose such information to others. If others act on the information you provide, you could both be violating the law and subject to severe penalties.

9.0 INTERACTIONS WITH THE GOVERNMENT

Interactions with governments are important to Georgia-Pacific's 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.

Each Third Party must know and comply with the laws and ethical standards of any government in the Third Party's territory with whom it has dealings on behalf of Georgia-Pacific. In addition, Georgia-Pacific wants to avoid even the appearance of impropriety when dealing with government agencies and their officials, employees or contractors. Therefore, each Third Party must always avoid activities that may be perceived as attempts to improperly influence any government agency or its officials, employees or contractors.

Without limiting the foregoing, if a Third Party has interaction with government representatives in connection with activities on behalf of Georgia-Pacific:

- Do not give government employees, public officials, or members of a public official's immediate family preferential treatment for business transactions.
- Before providing anything of value to a U.S. government official in connection with any Georgia-Pacific business, contact your Georgia-Pacific representative. Refer to the Gifts, Gratuities and Entertainment section for additional guidance.
- 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.
- Any misstatement, misunderstanding, material omission or other mistake, whether intentional or unintentional, must be disclosed immediately to Georgia-Pacific so that the issue can be resolved in accordance with the law and Georgia-Pacific policy.

9.1 Government Contracts

In pursuing business with government entities of various countries, the standards of conduct and prohibited practices may be very different and more complex than those adhered to in commercial business. The law may consider interactions with employees of government-owned companies as government interactions, even if the companies are operated like privately owned corporations or the employees do not believe themselves to be agents of the government. For these reasons, only certain individuals within Georgia-Pacific are authorized to negotiate or enter into a contract with any government entity.

Third Parties must not conduct business with any governmental entity on behalf of Georgia-Pacific without first obtaining written authorization from Georgia-Pacific. In cases where a Third Party is authorized by Georgia-Pacific to deal with a government entity, the Third Party shall inform and keep Georgia-Pacific properly advised of the governmental nature of any customer or proposed customer in its territory. The Third Party must also understand and advise Georgia-Pacific of all laws and regulations that govern the terms and conditions of a contract with the governmental customer.

If a Third Party has reason to believe that anyone has engaged in any of the behavior described above, or that Georgia-Pacific, or any entity or individual conducting business on behalf of Georgia-

Pacific has violated the terms of a government contract, you must immediately advise Georgia-Pacific.

9.2 Political Activities and Contributions

Each Third Party is responsible for ensuring that any political views expressed by the Third Party are not expressed in any manner that could reasonably cause such views to be attributed to Georgia-Pacific.

Third Parties are prohibited from making any payments on behalf of Georgia-Pacific to any political party, candidate committees.

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- Q: 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?
- A: Right. Your personal support is your personal business. However, a Third Party cannot use Georgia-Pacific's resources (e.g. the company name and logo) to advance the campaign.

9.3 Lobbying (Advocating Government Policy)

Lobbying activities can include direct and indirect interactions with governmental 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. Before engaging in any lobbying activities on behalf of Georgia-Pacific, contact your Georgia-Pacific representative.

10.0 CONDUCTING COMMERCIAL ACTIVITY LAWFULLY AND WITH INTEGRITY

This Code includes an overview of some of the key laws that govern Georgia-Pacific's commercial activity. However, the Code is not intended to address all the laws that may apply to business activities, nor does it necessarily provide complete guidance for those areas of law covered. For example, in some instances, activities carried out in one part of the world can result in prosecution under the laws of another country. You should always ensure you understand the law and business requirements that apply to your role. If you have any questions or concerns about a specific law or regulation, contact Georgia-Pacific.

Third Parties must comply with all applicable laws and regulations, including but not limited to laws and regulations referenced in the following subject matter area:

10.1 Anti-Corruption and Commercial Bribery

Most countries in which Georgia-Pacific conducts business have enacted strict anticorruption laws and regulations and international anti-corruption conventions. It is company policy to fully comply with the United States Foreign Corrupt Practices Act, United Kingdom Bribery Act, Brazilian Clean Companies Act, and all other applicable anti-corruption laws. These laws generally forbid soliciting, accepting, offering, providing or approving to provide anything of value, to anyone, either government officials or business associates or their immediate family members for the purpose of improperly obtaining or retaining business, or gaining improper advantage, or influencing a person to perform their duties improperly or to reward any such conduct. Each Third Party must know and

understand the anti-corruption laws applicable in its territory and must, at all times, comply with these laws in conducting its business activities.

Before providing anything of value to a non-U.S. government official in connection with any Georgia-Pacific business, contact your Georgia-Pacific representative. Refer to the Gifts, Gratuities and Entertainment section for additional guidance.

If you learn of a payment made or requested which might be in violation of any country's anticorruption law, immediately report your concerns to Georgia-Pacific.

Q: I was told that I could hire a consultant to assist Georgia-Pacific 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 do not really know where the money is going, do we have to worry about it?

A: Absolutely. Georgia-Pacific requires you to take steps to help ensure that this money is not used as a bribe. Third Parties must seek the advice of Georgia-Pacific.

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

A: It depends. "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. Third Parties must also respect customers' policies and any other applicable guidelines. If you have any doubts, seek the advice of Georgia-Pacific before taking action.

Q: Suppose Georgia-Pacific has a shipment stuck in customs abroad and our customs broker suggests that we just pay the local customs official US \$250 expediting fee to get the shipment cleared. Should you make this payment?

A: No. The payment is very likely to be unlawful under the local country law and U.S. laws. You must inform Georgia-Pacific when any such payments are suggested and prior to responding or taking any action in response.

10.2 Antitrust and Competition Laws

There is certain conduct that is typically recognized as illegal in the United States and in most countries where Georgia-Pacific does business.

In conducting business activities, Third Parties must never discuss or agree with competitors:

- On prices or other terms of sale relating to business with other 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

Competitors include any companies that sell products or services that compete with the products or services of Georgia-Pacific, any sales agents or representatives of those companies, and the managers and employees of any of the foregoing. It is also against the law for a company to try to "monopolize", or take over the market through unfair practices.

Third Parties must also not:

- Disparage or make false statements about Georgia-Pacific's competitors or their services
- Use unfair practices against Georgia-Pacific's 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

If you have questions or concerns about your responsibilities under the antitrust and competition laws of the United States, contact your Georgia-Pacific representative.

Third Parties must immediately contact Georgia-Pacific if you believe any person has had inappropriate contacts with a competitor or otherwise violated antitrust or competition laws in connection with activities conducted on behalf of Georgia-Pacific.

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- Q: In developing marketing strategy, it helps to have as much information as we can get on what competitors are doing. Is it okay simply to call competitors or their sales representatives and ask for their price lists or information about their production costs?
- A: No. You should get “competitive information” from the marketplace (customers, suppliers, and public sources) and not from competitors. Any “benchmarking” studies must be approved by Georgia-Pacific.
- Q: A competitor tells me “we’re killing each other by trying to take away each other’s long-standing 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?
- A: 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 criminal prosecution. Even suggestions to competitors to fix prices or allocate customers may result in a criminal investigation. Any offer to participate in such an agreement must be immediately and clearly rejected. Immediately contact your Georgia-Pacific representative to report the competitor’s suggestion.
- Q: Next week I am attending a meeting where competitors may be present (such as a trade association meeting). 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?
- A: No. You should not participate in or remain at a meeting at which are present competitors if competitively sensitive issues like 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 your Georgia-Pacific representative. 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.

10.3 Marketing and Advertising

Many of the legal jurisdictions in which GP 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 good and services. GP refers to these collectively as “promotional activities”.

All third parties 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.

10.4 Anti-Money Laundering Laws

Money laundering is the process by which the proceeds of illegal activities are moved through legitimate businesses and the world banking systems to disguise their illegal source. Anti-Money Laundering laws require us to implement procedures to ensure that financial transactions are from a legitimate source and not involved in unlawful activities.

Transactions that appear out of the ordinary, such as payments from unknown sources or to unnamed accounts, cash payments, unusual terms for payment, requests for payments to an unconnected account in a different name or country, urgent unexplained last minute change

requests, or using a bank account outside of the company's place of registration are all warning signs that should be resolved before accepting funds. Be alert for, and promptly report any concerns to Georgia-Pacific.

10.5 Antiboycott Laws

Georgia-Pacific conducts business in many countries. Some of these countries participate in an international boycott of another country, which the U.S. does not support. A boycott occurs when a person or group of people abstains from or enters an agreement to abstain from doing business (buying, selling, or using a service) with other individuals or countries. In those situations, most prominently regarding the Arab League boycott of Israel, the U.S. prohibits U.S. persons from participation in such boycotts and imposes tax penalties on U.S. persons whose foreign subsidiaries participate in such boycotts.

Third Parties must not cooperate with any boycott that is not sanctioned by applicable law. Because Georgia-Pacific has an obligation to report boycott activities to the U.S. government, all Third Parties must immediately inform Georgia-Pacific of any requests to engage in improper boycotting activity.

10.6 Customs Laws

Customs laws require Georgia-Pacific to determine the correct classification, value and country of origin of all of its imports. These laws apply to intra-company transfers as well as third-party transactions. As an importer, GP must be able to demonstrate by a documented, auditable trail that the company exercised reasonable care in ensuring that its imports comply with all applicable laws. This requires, at a minimum, the reporting of accurate and complete information regarding any imported item, its tariff classification, country of origin and customs value. Regulatory obligations may differ based on the facts and circumstances of each transaction. Virtually all countries in which Georgia-Pacific does business share these requirements.

Third Parties are expected to understand and advise Georgia-Pacific of the laws and regulations of each jurisdiction in its territory that are applicable to the importation of Georgia-Pacific's goods.

If you believe that Georgia-Pacific or any entity or individual conducting business on behalf of Georgia-Pacific has failed to comply with any of these laws or regulations, immediately report your concerns to Georgia-Pacific.

10.7 Export Controls and Trade Sanctions

Many countries, including the United States, have export controls and trade sanctions which restrict economic activities with specific countries, individuals, and entities, and limit the export or re-export of specific products and technologies. This may be for national security, non-proliferation, drug enforcement, and general foreign policy reasons. In some cases, these laws apply to subsidiaries that are located in different jurisdictions than the parent company. In order for Georgia-Pacific to comply with applicable export and trade sanction laws, Third Parties are expected to cooperate with inquiries from Georgia-Pacific related to the ultimate destination and use of Georgia-Pacific goods, as well as the true origin of goods.

When applicable and depending on the nature of the Third Party relationship to Georgia-Pacific, Third Parties must accurately disclose to Georgia-Pacific the true identity of each customer with which the Third Party conducts business and the use of Georgia-Pacific's goods by each customer.

In the event that a Third Party has reason to believe that a customer is purchasing Georgia-Pacific's goods for resale or export, or for the account of a third party, the Third Party must promptly advise Georgia-Pacific and should use reasonable efforts to determine the ultimate destination, purchaser and use of our goods.

11.0 CONCLUSION

We hope this Code has been of help to you in understanding Georgia-Pacific's expectations. Remember to **Stop, Think and Ask** if you should ever have a question or concern about whether a particular action or decision is in keeping with Georgia-Pacific's high standards for ethical business conduct. When in doubt, contact an appropriate Georgia-Pacific resource for further guidance.