



ANTI-CORRUPTION COMPLIANCE POLICY

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1 Overview

As a globally leading sustainability certification system, ISCC System GmbH is committed to conducting business ethically and maintains a zero-tolerance policy towards corruption of any kind, whether public or private, active or passive. All ISCC System GmbH employees must conduct themselves with the highest standards of honesty, integrity and fairness, including compliance with relevant Policies, Directives and all applicable anti-bribery and anti-corruption laws.

*Honesty,
integrity and
fairness in the
conduct of
business*

2 Purpose

The purpose of this document is to establish controls to ensure compliance with all applicable anti-bribery and anti-corruption regulations, as well as to ensure that ISCC's activities are conducted in a socially responsible manner.

*Anti corruptions
regulations*

3 Scope

This document is applicable to all ISCC System GmbH employees, working at all levels and grades, including board members, management, employees (whether permanent, fix term or temporary), consultants, contractors, trainees, volunteers, interns, working students or any other person associated with ISCC System GmbH (in this policy collectively referred to as "employees").

*Responsibility of
all ISCC
employees*

The term "third party" in this document refers to any individual or organization one may encounter during the course of their work for ISCC System GmbH and includes potential clients, customers, suppliers, distributors, business contacts, agents, advisers, non-governmental and international organizations

and their representatives, government and public bodies, including their advisers, representatives and officials, politicians and political parties.

This policy covers:

- Corruption and bribery
- Gifts and hospitality
- Political contributions
- Charitable contributions

4 Corruption and Bribery

As a responsible company, ISCC System GmbH must comply with the anti-corruption and anti-bribery laws and regulations in every country in which it operates. These laws are generally broad in their scope and application. However, they make it illegal for anyone to offer, promise, give, solicit or receive – directly or indirectly – money or “anything of value” in order to obtain or retain business or secure any other improper advantage.

Strong restrictions on unlawful, improper and ununethical use of resources

“Anything of value” is broadly interpreted under the law and in addition to money can mean providing gifts, promising to pay medical, educational or living expenses, extending employment or an unpaid internship to the relative of a key decision maker, conducting business at below market value of a company controlled by a public official who would benefit personally, or giving any other reward in order to gain improper commercial advantage.

- Employees must not engage in any form of bribery or corruption, either directly or through any third party.
- The use of ISCC System GmbH funds, assets or personnel for any unlawful, improper or unethical purpose is strictly prohibited.
- It is prohibited to offer, promise or directly or indirectly give any form of bribe to any person. Receiving of such bribes from any third party is strictly prohibited.

5 Gifts and Hospitality

Although the German Criminal Code does not establish quantitative or qualitative limitations on hospitality expenses, any attempt to influence future business decisions by extending gifts and hospitality is impermissible.

What constitutes legal and ethical gifts and reimbursements

Employees must not offer or give any gift of hospitality which could be illegal or improper or which violets the recipient's policies.

It is ISCC System GmbH's policy that gifts and hospitality are allowed only under these circumstances:

- Giving gifts or items of nominal value bearing the ISCC System GmbH logo or otherwise, generally distributed by ISCC System GmbH to its business partners and vendors as a token of goodwill.
- Giving gifts permitted under applicable law and, for employees of a governmental or international organization, the rules of that organization.
- Reimbursing travel and lodging expenses that are properly recorded and approved in accordance with ISCC System GmbH policies.
- Paying or being invited to entertainment meals that occur in connection with substantive business meetings as long as meal expenses are commensurate with generally accepted local customs for private business people and are permitted under applicable law for officers and employees of governmental or international organizations.
- Receiving gifts or items of nominal value bearing a company logo or otherwise, generally distributed by business partners and vendors as a token of goodwill.

6 Political Contributions

ISCC System GmbH will not make donations, whether in cash or kind, in Germany or any other area of operations, in support of any political parties or candidates, as this can be perceived as an attempt to gain improper business advantage.

Prohibited contributions to political parties or candidates

7 Charitable Contributions

Contributions to charities in the countries in which ISCC System GmbH operates or does business with must never be a condition for, or an effort to influence any governmental action or decision. Before donating ISCC System GmbH property or funds, all the relevant compliance policies must

Compliance rules for charitable contributions

be taken into account and it must be assured that such a donation is not made in order to gain any improper commercial advantage.

8 Employee Responsibilities

All employees are obliged to read and comply with this policy.

Individual responsibilities

The prevention, detection and reporting of bribery and other forms of corruption is the responsibility of all employees, and all employees are required to avoid any activity that might lead to, or suggest, a breach of this policy.

Employees must report to Head of Compliance (HC) whenever they become aware of any issue or practice that involves a violation or a potential violation of this policy or any anti-corruption laws. In case employees are not certain if the activity would breach of this policy, they are obliged to seek advice from HC.

9 Sanctions

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. ISCC System GmbH reserves the right to terminate its contractual relationship with an employee in the case of a breach or breaches of this policy.

Actions taken if misconduct is observed

Third parties who violate this policy are subject to termination of all commercial relationships with ISCC System GmbH.

Additionally, depending on the nature of the breaches, the employee or third party might be held accountable under the German Criminal Code, Sections 331 to 338.

10 Compliance Procedures

A copy of this document is distributed to all employees and they are obliged to sign the acknowledgment form. HC shall retain records of all such acknowledgements.

Training provided and rules acknowledged by all employees

Training on this policy forms a part of the induction process for all new employees. All existing employees will receive regular training on how to implement and adhere to this policy. In case of policy amendments, all

employees will be asked again to formally accept conformance to the policy's newest version.

11 Disclaimer

This policy cannot and is not intended to cover every aspect of governing anti-corruption laws or provide answers to all questions that might arise. Accordingly, ISCC System GmbH encourages each employee to seek guidance from HC on the appropriate course of conduct regarding issues arising under the policy.

This policy does not form part of any contract of employment and it may be amended at any time.