



C2CA Technology B.V.
Stationsplein 45, Unit A4.004
3013 AK Rotterdam
State Company ID (KVK): 66509424
VAT Number: NL856586663B01
Phone: +31103072314
Email: info@c2ca.tech
Website: www.c2ca.tech

C2CA Technology B.V. Code of Conduct

Anti-Corruption and Bribery Policy, Supplier Code of Conduct and Organizational Code of Conduct

C2CA Technology B.V. is committed to conducting business with integrity, transparency, and respect for the law. This Code of Conduct outlines the ethical standards and legal requirements that all employees, partners, and suppliers must adhere to in order to maintain a responsible and compliant business environment.

International Standards:

The C2CA Technology B.V. Code of Conduct aims to align with internationally recognized frameworks for human rights and responsible business conduct. Specifically, C2CA commits to:

- The UN Guiding Principles on Business and Human Rights, which guide our company in respecting and supporting human rights throughout their operations.
- The OECD Guidelines for Multinational Enterprises, providing recommendations for responsible business conduct in areas such as labor rights, the environment, and anti-corruption.
- The ILO (International Labour Organization) Conventions, which set international standards for labor rights, including fair working conditions, freedom of association, and the elimination of forced labor and child labor.
- The International Bill of Human Rights, consisting of the Universal Declaration of Human Rights (UDHR), the International Covenant on Civil and Political Rights (ICCPR), and the International Covenant on Economic, Social, and Cultural Rights (ICESCR).

By incorporating these principles into our code of conduct, C2CA Technology B.V. ensures that its operations promote and respect human rights and uphold ethical standards globally.

Reporting and Review Process:

- Quarterly Reports: A quarterly report will be submitted to the Supervisory Board to monitor compliance with the company's key policies.
- Annual Review: An annual review of the Anti-Corruption and Bribery Policy, Supplier Code of Conduct, and Organizational Code of Conduct will be conducted to assess the effectiveness of these policies and ensure they remain up to date with evolving laws and international standards.

Anti-Corruption and Bribery Policy

C2CA Technology B.V. is firmly committed to maintaining ethical business practices and adhering to all applicable anti-corruption and bribery laws. Our anti-corruption and bribery policy ensures that our operations remain free from any corrupt or unethical behavior, safeguarding the reputation and integrity of our company and staff.

Policy Guidelines:

- Zero tolerance for corruption or bribery: C2CA strictly prohibits the offering, giving, receiving, or soliciting of any bribes or unlawful incentives in the course of our business activities.
- Compliance with laws: All employees, contractors, and business partners are expected to comply with all national and international anti-corruption and anti-bribery laws.
- Prohibition of facilitation payments: C2CA prohibits the use of facilitation payments, which are typically unofficial payments made to expedite routine actions.
- Third-party due diligence: All third parties acting on behalf of C2CA must undergo appropriate due diligence to ensure they adhere to the same anti-corruption and bribery standards.
- Gifts and hospitality: Offering or accepting gifts, hospitality, or entertainment is only permissible when they are of a commercial value of maximum 50€.
- Reporting violations: Any suspected or actual violation of this policy must be reported via email to compliance@c2ca.tech. C2CA guarantees that reports will be treated confidentially and that there will be no retaliation for reporting in good faith.

Accountability:

All employees and partners of C2CA are expected to act with integrity and report any potential concerns related to corruption or bribery. Any breach of this policy may result in disciplinary action, including termination of employment or contract.

Supplier Code of Conduct (SCoC)

The C2CA supplier Code of Conduct (SCoC) outlines the minimum standards we expect all suppliers to meet in order to conduct business with C2CA and ensure responsible business conduct throughout the supply chain.

Compliance Check: C2CA will conduct a generic compliance check, including third-party searches for every partnership above 100.000€, to ensure alignment with our ethical standards and compliance with anti-corruption laws.

Supplier Responsibilities:

- **Anti-Corruption and Bribery:** Suppliers must comply with all applicable anti-corruption and bribery laws and must not engage in any form of corrupt practice.
- **Share code of conduct or code of ethics with C2CA.**
- **Incorporation in Contracts:** C2CA requires that all suppliers agree to and incorporate our anti-corruption and bribery requirements into their contracts with C2CA.
- **Ethical Business Practices:** Suppliers are expected to operate with transparency, maintain accurate records, and conduct business in an honest and ethical manner. Any suspicion of unethical or illegal activity must be reported to C2CA immediately.
- **Human Rights and Responsible Business Conduct:** Suppliers must commit to the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Conventions, and the International Bill of Human Rights (UDHR, ICCPR, and ICESCR).
- **Environmental Responsibility:** Suppliers must comply with all applicable environmental regulations and actively take steps to minimize their environmental impact.

Monitoring and Enforcement:

C2CA reserves the right to audit suppliers' compliance with this Code of Conduct. Audits may be conducted either by C2CA or a designated third party. Suppliers will be provided with reasonable notice and time to prepare for the audit, typically no less than 3 days.

In cases of non-compliance, suppliers may be required to take corrective actions within a specified timeframe. Failure to address non-compliance may result in further actions, up to and including the termination of the supplier relationship.

Grievance mechanism:

C2CA Technology B.V. provides a secure and confidential channel for reporting concerns related to non-compliance with anti-corruption and bribery policies. Suppliers, employees, and partners can report any violations or unethical activities by emailing compliance@c2ca.tech. C2CA ensures that all reports will be treated with confidentiality and without fear of retaliation.

Organizational Code of Conduct

The C2CA Technology B.V. Organizational Code of Conduct establishes ethical standards and guidelines for all employees, contractors, and business partners, ensuring transparency, integrity, and responsible conduct across our entire business ecosystem. This code serves as a foundation for behavior within the company and in our interactions with external stakeholders, promoting a work environment that is respectful, accountable, and aligned with both legal and ethical obligations.

Fair Competition:

C2CA is committed to promoting fair and transparent competition in all business practices. We strictly prohibit any form of anti-competitive behavior, including price-fixing, market manipulation, or abuse of market dominance.

Human Rights:

C2CA upholds and respects human rights in line with the UN Guiding Principles on Business and Human Rights. We are committed to fair treatment, non-discrimination, and freedom from any form of forced or child labor, ensuring that all employees and partners work under safe and respectful conditions.

Human Rights Due Diligence:

C2CA is committed to identifying, preventing, and mitigating any adverse human rights impacts across our operations and supply chain. We perform regular human rights due diligence to ensure compliance with international human rights standards and to address any potential or actual human rights risks.

Labor Rights:

C2CA fully complies with the International Labour Organization (ILO) Conventions, ensuring fair wages, reasonable working hours, the right to collective bargaining, and protection from workplace harassment or exploitation.

Fair Wages and Benefits:

C2CA is committed to ensuring that all employees receive fair wages and benefits in accordance with national laws and international labor standards. We ensure that all employees are paid at least the legal minimum wage and receive appropriate benefits to maintain a fair standard of living.

Freedom of Association and Collective Bargaining:

C2CA fully supports the rights of employees to freely associate and join unions, engage in collective bargaining, and participate in worker organizations without fear of retaliation. C2CA respects all employees' rights to choose whether or not to join such organizations, and any form of discrimination or reprisal based on union membership or activities is strictly prohibited.

Prohibition of Forced Labor and Child Labor:

C2CA strictly prohibits the use of forced labor, human trafficking, and child labor in any part of our operations or supply chain. All work must be voluntary, and employees must have the freedom to terminate their employment at any time. C2CA complies with all local and international laws regarding minimum working age and the prohibition of child labor.

Grievance Mechanism for Human Rights and Labor Standards:



C2CA provides a secure and confidential mechanism for reporting concerns related to human rights, labor standards, and environmental issues. All reports can be made anonymously through the whistleblower hotline at compliance@c2ca.tech. C2CA will investigate all claims thoroughly and ensure that there is no retaliation against those who report in good faith.

Commitment to Environmental Sustainability:

C2CA is committed to minimizing our environmental impact and supporting the transition to a sustainable, low-carbon economy. We actively work to reduce greenhouse gas emissions, improve resource efficiency, and mitigate adverse environmental impacts across our operations and supply chain.

Taxes:

C2CA is committed to transparency in all fiscal matters and complies with local and international tax laws. We aim to avoid aggressive tax planning strategies and ensure that our business activities are taxed appropriately, promoting the fair allocation of tax responsibilities.

Commitment to Diversity, Equity, and Inclusion:

C2CA is committed to fostering a diverse and inclusive workplace. We value individuals from all backgrounds, regardless of race, gender, sexual orientation, religion, age, disability, or any other characteristic. C2CA promotes equity in opportunities, resources, and treatment for all employees, partners, and stakeholders. Diversity and inclusion are key components of our business success, and we encourage an environment where all individuals feel respected and able to contribute fully.

Non-Discrimination and Zero Tolerance for Harassment:

At C2CA Technology B.V., discrimination of any form—based on gender, sexual orientation, disability, race, religion, or any other characteristic—is strictly prohibited. There is zero tolerance for discrimination, harassment, or bullying.

Any allegations of such behavior should be reported immediately to a supervisor or via the anonymous whistleblower hotline by emailing compliance@c2ca.tech. All reports will be treated with confidentiality and investigated thoroughly, with appropriate actions taken to address any violations. C2CA guarantees that there will be no retaliation for reporting in good faith.

Health and Safety Standards:

C2CA is committed to providing a safe and healthy working environment for all employees. We adhere to international safety standards and conduct regular risk assessments and safety training to prevent accidents and injuries. Employees are encouraged to report any unsafe conditions, and C2CA will take immediate corrective actions to ensure a safe workplace.

- Health: Employees should maintain awareness of their own physical and mental health, adopt and engage in health-promoting practices, such as regular exercise and mindfulness techniques, and collaborate with colleagues to adhere to and reinforce safety measures.
- Safety: Employees should have successfully completed mandatory safety training. C2CA must comply with its OHS policy and perform regular risk assessments.

Behavioral Guidelines

- Professionalism: Employees must maintain a professional appearance and ensure workspaces are organized. Clear and direct communication is expected at all times.
- Integrity and Ethics: Uphold high ethical standards and take responsibility for actions and outcomes.
- Confidentiality: Safeguard all confidential information and ensure it is disclosed only to authorized parties.



- Conflict of Interest: Disclose any actual or potential conflicts of interest. Avoid personal interests that conflict with professional duties, and recuse yourself from decisions when necessary.
- Respect and Inclusion: Treat colleagues with respect and promote inclusive decision-making. Value diverse perspectives and demonstrate empathy in all interactions.

Speaking Up and Reporting

At C2CA Technology B.V., every employee is empowered and encouraged to speak up if they witness non-compliance, disrespect, or any behavior that contradicts our company values and code of conduct. If you see an issue, it is your responsibility to report it promptly.

- Report Issues: If you witness any form of misconduct, non-compliance, or unethical behavior, it is your duty to report it to your supervisor or the relevant department immediately.
- Zero Tolerance for Retaliation: We maintain a strict no-retaliation policy for employees who raise concerns in good faith.
- Anonymous Reporting: To avoid fear of bias or reprisals, C2CA provides an anonymous whistleblower hotline. Employees can report concerns confidentially by emailing compliance@c2ca.tech. All reports will be handled with full discretion and without fear of retaliation.

Conflict Resolution:

In the event of conflicts or disagreements between colleagues, peaceful and constructive resolution is essential. At C2CA Technology B.V., we train our employees in conflict resolution techniques to ensure that all issues are handled respectfully and professionally.

- Open Communication: Employees are encouraged to discuss conflicts directly with the colleague involved, always maintaining respect and professionalism.
- Seek Mediation: If the conflict cannot be resolved directly, employees should seek mediation through a supervisor or the HR department.
- Training: We offer conflict resolution and communication training to help employees navigate challenging situations and ensure peaceful, productive outcomes.

By addressing issues as they arise and resolving conflicts peacefully, we foster a collaborative and harmonious work environment for all employees.

Use of Company Resources:

Laptops issued to employees are to be used solely for work-related purposes, in alignment with company objectives and regulations.

Employees must not install unauthorized software, access inappropriate websites, or use company laptops for personal gain or any illegal activity.

Employees are responsible for safeguarding the laptop from theft, damage, or unauthorized access. Lost or compromised devices must be reported immediately.

All R&D materials, including but not limited to research documents, prototypes, and intellectual property, are the sole property of the company and must not be disclosed, copied, or used for purposes outside of company projects.

Access to sensitive R&D materials is restricted to authorized personnel. Unauthorized sharing or misuse of R&D materials is prohibited and will be subject to disciplinary action, including termination and legal proceedings, in accordance with confidentiality and intellectual property laws.

Office Cleanliness and Tidiness

At C2CA Technology B.V., we adhere to the 5S methodology for maintaining a clean, organized, and efficient workspace. All employees are responsible for following these principles:

- Sort (Seiri): Keep only essential items at your workstation. Remove any unnecessary items to minimize clutter and create a more organized environment.
- Set in Order (Seiton): Organize tools, documents, and office supplies for easy access. Ensure that everything has a designated place and is returned to its proper location after use.
- Shine (Seiso): Maintain cleanliness by regularly cleaning your workspace. Ensure that common areas, are left in a tidy and clean state after use.
- Standardize (Seiketsu): Follow the established cleaning and organizing routines. Ensure that all employees adhere to the same cleanliness standards to maintain a consistent and tidy work environment.
- Sustain (Shitsuke): Commit to these practices every day. It is every employee's responsibility to uphold these standards, fostering a professional and organized workplace culture.

By embracing the 5S methodology, we contribute to a safer, more productive, and pleasant working environment for everyone at C2CA Technology B.V.

Violations:

Any violations of this policy, including misuse of company resources or non-adherence to professional standards, may result in disciplinary action, up to and including termination, and may involve legal action.

Name: Thomas Petithuguenin
Title: CEO, C2CA Technology
Date:

Signature:

Name: Carsten Riisberg Lund
Title: Board Chairman, C2CA Technology
Date:

Signature: