

COMPLIANCE POLICY

As a neutral and independent internationally operating company we have a considerable responsibility towards our international clients, but above all towards our employees.

In this context, our main focus lies on the protection of human rights as well as fundamental rights at work, equality between men and women, prohibition of corruption and compliance with national and international laws and provisions.

These principles apply to all our employees regardless of their employment agreement or rank, and we encourage our business partners to commit themselves to these principles as well.

Due to the principle of neutrality, all employees are obliged to carry out their professional investigations without influence of third parties.

All activities of Mund + Bruns are carried out on an economically independent basis. Any attempt to influence this independency is strictly prohibited and will be severely dealt with.

We have set ourselves the corporate goal, in addition to the general dedicated and certified quality objectives, to comply with the principles stated here as far as our activities are concerned.

As far as we are legally able, we also try to convince our business partners of these goals.

Based on these central corporate goals and the responsibility described, our mission statement is derived from its core tasks.

The mission statement serves the consistent assurance of the highest quality of professional practice by our permanent experts, auditors, agents, technical experts and potential suppliers.

1. Core mission

All employees are committed to integrity and have above-average expertise and sound practical experience in their respective fields.

They provide their specialized expert knowledge to administrations, authorities, companies and private clients in a trusting and useful way.

Auditors, representatives, compliance officers, inspectors, specialists, technical experts and /or appraisers assess, review and / or control in their capacity as experts complex issues, which require a high level of expertise and experience, taking into account requirements, standards or legal requirements, and provide qualified analysis, expertise, reports and predictions.

The neutrality obliges all employees to make all professionally substantiated findings independently of any instruction from third parties.

They make unbiased decisions in the context of their professional activities without favoring or discriminating against specific persons or parties with their respective interests. They uphold the preparation and preparation of their opinions and comments strict neutrality.

All activities of Mund + Bruns GmbH are made economically independently. Any attempt to influence the independence is prohibited and will be punished according to the respective laws.

Any knowledge, information or confidentialities acquired during the performance of their professional activities will be disclosed to third parties at any time.

The only exception is the clear commissioning by the client.

2. Human rights and discrimination

The abidance by the human rights in our company applies to customers, employees, suppliers and other business related partners.

Any form of discrimination based on skin color, political attitudes, origin, gender, disability, age, sexual orientation, race, other beliefs, religion, social background and any other status is not tolerated in our company.

3. Protection of fundamental rights at work

A fundamental tenet in our business is compliance with all laws and regulations that protect the health of our employees.

In addition, and in accordance with the applicable regulations and the SCC2011* standard, we create an occupational health and safety system which is subject to constant improvement through regular internal and annual independent external audits.

4. Anticorruption

Corruption means for Mund + Bruns GmbH and its employees the risk of loss of neutral reputation, criminal prosecution, fines and other sanctions.

This is in clear contradiction to everything we stand for as a neutral expert office.

Therefore, we follow a zero-tolerance policy with regard to bribery and corruption.

Bribery or corruption is by definition:

Any direct or indirect promise, offer, request or accept of ANY ADVANTAGE, in order to cause or reward improper conduct (for example, illegal, unethical or improper conduct).

Examples of "advantages" of financial and/or non-financial nature are:

- any amount of money;
- loans;
- donations (including charitable donations);
- contract awards;
- employment contracts;
- consultancy contracts;
- preferred treatments;
- confidential information;
- gifts and entertainment (see our gifts & services policy);
- vacation;
- any other benefit which may be to the recipient or to another person (e.g. relatives or friend of the recipient) has a value or this appears

Improper behavior is an illegal, unethical or unlawful behavior.

Unethical behavior is a behavior that is not illegal but "incorrect" according to general opinion and should not be expected from an employee of the Mund + Bruns Group or other persons.

5. Respect of national and international laws and regulations

Our company processes all working orders exclusively in compliance with legal regulations.

We observe that national and international laws and guidelines be respected at any time. All standards of private, public and criminal law will be considered.

Foreign law must also be observed in principle, unless the foreign law, insofar as it is applicable to the respective facts, deviates considerably from the basic concepts of national law and thus the Ordre-public-reservation applies.

Ordre-public-reservation is understood in international private law and in international public law as the basic of domestic moral concept and values.

In particular, this includes the reservation in the field of international law to an arbitral award of an international organization or to the application of a treaty under international law if it conflicts with essential national legal principles.

Violations of applicable law can have civil consequences in the form of actions for damages as well as criminal law relevance. For example, criminal acts such as fraud, insider trading, unfair competition or money laundering lead to the criminal liability of the agents and the management.