

CORPORATE POLICY

Code of Conduct & Business Ethics Policy

How we do business at Resourcify: the standards of integrity that apply to everyone acting for the company, in every market we serve.

DOCUMENT OWNER

**Ethics & Compliance
Officer**

APPROVED BY

**Management of
Resourcify GmbH**

ISSUE DATE

July 2026

SUPERSEDES

**Standalone conduct
guidance**

2022 – 2025, see document
control

APPLIES TO

**All employees,
contractors & officers**

REVIEW CYCLE

Annual

Next review: July 2027

VERSION

1.0

CLASSIFICATION

Public

A message from our founders. Resourcify exists to make the circular economy work in practice. Our customers trust us with their operational data, their regulatory obligations and, increasingly, with material flows that carry real environmental and social consequences. That trust is our licence to operate, and it is only ever as strong as the judgement of the people who work here.

Gary Lewis, Chief Executive Officer & Co-Founder · **Felix Heinricy**, Managing Director & Co-Founder

1 Purpose and scope

This Code of Conduct defines the binding ethical standards for all business conduct at Resourcify GmbH (“Resourcify”, “we”). It applies to every employee (permanent, fixed-term and working students), the managing directors, and to freelancers, contractors and temporary staff while they work for us — regardless of role, seniority, location or country of employment. Where we engage suppliers, subcontractors or operational service partners, we expect equivalent standards, as set out in our *Supplier & Subcontractor Code of Conduct* (RSF-POL-004).

Resourcify is a remote-first company headquartered in Hamburg, Germany, with a team working from four countries and customers in 19 countries across Europe and North America. This Code applies wherever we work. Where local law sets a higher standard than this Code, local law prevails; where this Code is stricter than local law, the Code prevails.

2 Our principles

- **We comply with the law** in every country where we operate — without exception, even where a shortcut would be commercially convenient.
- **We win business on merit.** The quality of our platform and our service earns contracts; payments, favours or pressure never do.
- **We protect what is entrusted to us** — customer data, personal data, confidential information and company assets.
- **We treat people with respect** and maintain a workplace free from discrimination and harassment, as detailed in our Human Rights Policy (RSF-POL-002).
- **We speak up.** Raising a concern is always the right decision, and retaliation against anyone who does so in good faith is itself a violation of this Code.

3 Integrity in business

3.1 Bribery and corruption

Resourcify applies a **zero-tolerance standard on bribery and corruption** in any form, whether involving public officials or private business partners, and whether the advantage is offered, promised, given, requested or accepted. This includes facilitation payments — small payments to speed up routine administrative acts — which are prohibited even where local practice tolerates them. We comply with the German Criminal Code (§§ 299, 331–335 StGB) and with applicable anti-corruption law in every country where we do business, including the principles of the UK Bribery Act and the US Foreign Corrupt Practices Act where they reach our activities.

No employee will ever be penalised for losing business or delaying a deal because they refused to pay or accept a bribe.

3.2 Gifts, hospitality and invitations

Modest, occasional gifts and hospitality are a normal part of business relationships. They cross the line when they are intended — or could reasonably appear intended — to influence a decision. The following rules apply:

- Gifts and hospitality given or received must be reasonable, infrequent and transparent. As a guide, anything above **€60 in value per occasion** requires prior approval by a managing director and entry in the gifts & hospitality register maintained by Finance.
- Cash and cash equivalents (vouchers, crypto assets) may never be given or accepted, in any amount.
- Stricter care applies to public officials: nothing of value may be offered to a public official without prior written approval by a managing director.
- During an active tender, procurement process or contract negotiation, gifts and hospitality to or from the counterparty are not permitted beyond ordinary working refreshments.

3.3 Conflicts of interest

We make business decisions in the interest of Resourcify, not for personal benefit. A conflict of interest exists whenever private interests — financial interests, secondary employment, family or close personal relationships — could interfere, or appear to interfere, with professional judgement. Conflicts are not misconduct; concealing them is. Employees must disclose actual or potential conflicts to their manager or the Ethics & Compliance Officer, who will document the disclosure and agree appropriate safeguards (for example recusal from a supplier selection).

3.4 Fair competition

We compete vigorously and fairly, and we comply with EU and national competition law. We do not agree with competitors on prices, markets, customers or bid behaviour; we do not exchange competitively sensitive information; and we do not abuse a position of market strength. Because our platform brings multiple market participants — customers, recyclers, logistics and disposal partners — into contact, employees who manage partner networks receive specific guidance on handling commercially sensitive information belonging to different parties, and must never use one partner's confidential terms to advantage another.

3.5 Money laundering, sanctions and export controls

We only do business with customers and partners engaged in legitimate activities and funded by legitimate means. We comply with applicable EU, UN, UK and US sanctions and export-control regimes, and we screen counterparties where risk indicators or applicable law require it. Unusual payment requests — third-party payments, unexplained intermediaries, requests to route funds through unrelated accounts or countries — must be declined and reported to Finance.

3.6 Accurate records and financial integrity

Every business record — invoices, expense claims, time and holiday records, contracts, platform data and reports we generate for customers — must be accurate, complete and created at the time of the underlying events. Falsifying records, including the sustainability and material-flow reporting our customers rely on for their own regulatory obligations, is among the most serious violations of this Code.

4 Information, data and technology

4.1 Data protection and confidentiality

We process personal data lawfully, transparently and only for defined purposes, in accordance with the EU General Data Protection Regulation (GDPR) and applicable national law. Customer data is processed only under and within

the limits of our contracts and data-processing agreements. Confidential information — ours, our customers' and our partners' — must be protected during and after employment, shared strictly on a need-to-know basis, and never used for private advantage.

4.2 Information security

Every employee is part of our security posture. We use company-managed accounts and approved tools, protect credentials, apply multi-factor authentication where offered, report suspected phishing or security incidents immediately, and complete the mandatory security-awareness training described in our Training Programme (RSF-PRG-008). Suspected incidents must be reported without delay — early reporting is always treated as the right behaviour, even when the person reporting caused the incident.

4.3 Responsible use of artificial intelligence

Our platform uses AI, including for automated document processing, and our teams use AI tools in their daily work. We use AI responsibly: customer and personal data is only processed with AI services approved by Resourcify and covered by our data-processing agreements; outputs that affect customers, employees or regulatory reporting are reviewed by a human before they are relied upon; and we do not use AI to generate misleading content or to make automated decisions with legal effect on individuals.

4.4 Company assets and intellectual property

We treat company assets — equipment, funds, software, and the intellectual property embodied in our platform — with care and use them for business purposes. Reasonable private use of IT equipment is acceptable where it does not create security risks or conflict with this Code. We respect the intellectual property of third parties, including open-source licence obligations in our software supply chain.

5 People, workplace and society

We are committed to a workplace where everyone is treated with dignity and respect. We do not tolerate discrimination or harassment of any kind — including on the grounds of ethnic or social origin, nationality, gender, gender identity, sexual orientation, religion or belief, disability, age, or family status — in hiring, pay, development or any other employment decision. The detailed commitments, and the standards we apply to human rights across our own operations and value chain, are set out in our *Human Rights Policy* (RSF-POL-002) and our *Employee Wellbeing, Health & Safety Policy* (RSF-POL-003).

Resourcify is politically neutral: we do not make corporate donations to political parties or candidates. Charitable contributions and sponsorships require managing-director approval and must never be a disguised inducement. Employees engaging in personal political or community activity do so in their own name, not the company's.

Our environmental responsibility is inseparable from our business: we build the tooling that helps organisations recycle more and waste less, and we hold ourselves to the same standard of honest, verifiable sustainability data that our platform provides to customers. We do not overstate environmental claims — our own or our customers'.

6 Speaking up

Anyone — employees, contractors, suppliers, business partners or other third parties — can raise a concern about a suspected violation of this Code, of the law, or of any Resourcify policy. Several channels are available, and all of them may be used in confidence:

CHANNEL	WHEN TO USE IT
Your manager or any managing director	The default route for most concerns — direct, fast and informal.
Ethics & Compliance Officer ethics@resourcify.com	Confidential reporting channel, also open to external parties. Reports are handled under our internal reporting procedure implementing the EU Whistleblower Directive (2019/1937) and the German Whistleblower Protection Act (HinSchG). Anonymous reports are accepted and investigated.
People & Culture	Concerns about discrimination, harassment or other workplace conduct, where a people-first, supportive handling is wanted.
Anonymous reporting tool (in Leapsome)	Our established anonymous channel, available to all employees through the engagement platform already in daily use. Reports route to the Ethics & Compliance Officer without revealing the reporter's identity.

Non-retaliation. Resourcify prohibits retaliation of any kind against anyone who reports a concern in good faith or participates in an investigation — including dismissal, demotion, exclusion, or informal disadvantage. Retaliation is itself a serious violation of this Code and will be sanctioned, up to and including termination.

Every report is acknowledged within **seven days** (HinSchG standard: without undue delay), investigated objectively and proportionately by people without a conflict of interest, and concluded with feedback to the reporter within **three months** at the latest. Records of reports and outcomes are kept confidentially and reported to the managing directors in aggregate form at least annually.

7 Responsibilities and consequences

- **Every employee** is responsible for knowing this Code, completing the associated training, and asking before acting when the right course is unclear.
- **Managers** are responsible for modelling the Code, making it discussable in their teams, and never instructing or pressuring anyone to violate it. “My manager told me to” and “everyone does it” are not defences — for either party.
- **The managing directors** own this Code, provide the resources to implement it, and review its effectiveness annually.
- **The Ethics & Compliance Officer** maintains the Code, runs the training and acknowledgement cycle, operates the reporting channel and advises on individual cases.

Violations of this Code have consequences proportionate to their severity, up to and including termination of employment or contract and, where applicable, civil claims or referral to authorities. Mitigating weight is given to prompt self-reporting and cooperation.

8 Acknowledgement and training

Every new employee receives this Code during onboarding and confirms in writing (electronic acknowledgement) that they have read and understood it — within their first 30 days. All employees re-acknowledge the Code annually. Code-of-Conduct training is mandatory for all staff on joining and refreshed annually; employees in exposed roles (sales, partnerships, procurement, finance, management) complete additional anti-corruption training. The curriculum,

tracking and completion targets are defined in the *Ethics, Human Rights & Compliance Training Programme* (RSF-PRG-008).

9 Objectives and indicators

We measure whether this Code is working. The Ethics & Compliance Officer reports the following indicators to the managing directors annually:

OBJECTIVE	INDICATOR	TARGET
Everyone acting for Resourcify knows and accepts the Code	Signed acknowledgements (new joiners / annual re-acknowledgement)	100% within 30 days of joining; 100% annually
Ethics awareness is current across the company	Code & ethics training completion	≥ 95% within 30 days of assignment; 100% within the cycle
Exposed roles are specifically prepared	Anti-corruption training, exposed roles	100% annually
Concerns are raised early and handled well	Speak-up reports acknowledged ≤ 7 days; feedback ≤ 3 months	100% of reports
Corruption does not occur in our business	Confirmed incidents of bribery or corruption	0
Gifts and hospitality stay transparent	Register review by Finance	Semi-annual, with findings reported to management

10 Governance and review

This Code is approved by the management of Resourcify GmbH and reviewed at least annually, and additionally whenever legal requirements, our business model or lessons from incidents make an update necessary. It consolidates and formalises standards of conduct that have governed our work since the company's founding. The current version is published on our website and available to all employees in the company handbook; material changes are announced at an all-hands meeting and trigger a fresh acknowledgement cycle.

11 Related documents

RSF-POL-002	Human Rights Policy
RSF-POL-003	Employee Wellbeing, Health & Safety Policy
RSF-POL-004	Supplier & Subcontractor Code of Conduct
RSF-SOP-005	Legal Compliance & Regulatory Monitoring Procedure
RSF-POL-006	Enterprise Risk Management Policy
RSF-PRG-008	Ethics, Human Rights & Compliance Training Programme

12 Document control

VERSION	DATE	AUTHOR / OWNER	CHANGE
1.0	July 2026	Ethics & Compliance Officer	First consolidated edition. Supersedes and consolidates conduct standards previously maintained in separate documents and guidance, including <i>Inclusivity & Equality at Resourcify</i> (2022), the Resourcify IT security concept (2022), interviewer conduct training, and established gift, expense and confidentiality practice.

Adopted by the management of Resourcify GmbH, Hamburg.



Gary Lewis

Chief Executive Officer & Co-Founder



Felix Heinrich

Managing Director & Co-Founder