

# **CODE OF CONDUCT**

## Preface

This iCC Code of Conduct provides a framework for our daily behavior within the iCC Group and towards our customers, business partners and suppliers.

Capable and motivated employees are the core of our company. We expect our employees to act in an entrepreneurial manner. The use of "common sense", also referred to as the GMV principle, and independent action, are encouraged.

The following principles guide our business practices:

- **Pragmatism:** Guided by common sense, we prioritize swift, solution-driven decisions.
- **Excellence:** Our promise? Unparalleled, state-of-the-art solutions or how we like to call it: #IAMExcellence.
- **Efficiency:** Innovation drives our continuous pursuit of service improvement to drive efficient outcomes for our customers.
- **Freedom:** At iC Consult, we embrace autonomy, allowing each individual to shape their work life and fully leverage their unique strengths.
- **Collaboration:** Unity is our strength, be it within our teams or with our customers and partners.

**Every employee is important! Act courageously but not recklessly, make decisions, do not stay on the sidelines, and do not hide.**

We are authentic and our actions are in the interest of our customers. We communicate actively and open. Our employees are involved in our decision-making processes as well as in goal setting and we strive to create equal opportunities across the entire business.

This Code of Conduct applies to every one of us. We thus ask of you to:

**Follow this Policy** – Comply with the content and spirit of iC Consult's Code of Conduct.

**Speak up** – If you see or hear of any violation of iC Consult's Code of Conduct, other iC Consult policies, or legal or regulatory requirements, report it immediately to your disciplinary supervisor or the Ambassador Team to enable an investigation. The report and your identity will be treated confidentially. iC Consult will act in each case, as necessary.

**Use common sense and ask questions** – Apply iC Consult's principles of business practice and review our policies and legal requirements.

# 1 Quality and Customer Satisfaction

At iC Consult, we are dedicated to delivering high-quality services that consistently meet our customers' needs.

Every employee at iC Consult plays a crucial role in upholding our commitment to quality. Through continuous improvement initiatives and attention to detail, each team member contributes to exceeding customer expectations and upholding their satisfaction.

Our customers are our top priority, and we prioritize their success in every endeavor. By fostering open communication and collaboration, we build strong relationships based on trust and mutual respect.

Adhering to ISO 9001 standards, we ensure excellence in all our operations. Our Quality Management System, overseen by our dedicated Quality Management team, plays a pivotal role in maintaining and improving our quality standards.

Together, we work towards our shared goal of delivering exceptional value and service excellence to our customers and stakeholders.

## 2 Financial responsibility

iC Consult ensures that all financial records are accurate, complete and maintained in accordance with legal requirements and accepted accounting standards. Our annual report is audited by an external third party.

## 3 Transparency and Openness

Transparency is a top priority for us. We maintain an open and collaborative relationship with our customers, employees, suppliers, and business partners. We communicate our ethical and social principles as well as the quality of our services to our customers.

## 4 Conflicts of Interest

If you find yourself in a position where your personal and business interests potentially come into conflict, you are required to declare, obtain approval, and register these potential conflicts of interests. A conflict of interest is any activity that may damage iC Consult's reputation or financial interests or gives the appearance of impropriety or divided loyalty. Avoid any situation that creates a real or perceived conflict of interest.

## 5 Working Conditions

iC Consult offers its employees attractive working conditions and guarantees appropriate remuneration and the applicable national statutory minimum wage. Our work is based on mutual respect and honesty. Regarding working conditions and working hours, we comply with the applicable country-specific legal regulations. In accordance with individual agreements, employees are given the opportunity to reduce

overtime in the form of free time. Employees are also entitled to parental leave in compliance with local laws and regulations.

The freedom of association and collective bargaining of our employees is always guaranteed. We comply with applicable law regarding the freedom of association of our employees and prohibit any restriction or suppression of employee representation activities. We respect the right of our employees to collective bargaining.

## **6 Right to Digital Disconnection**

At iC Consult, we respect every employee's right to disconnect from work during non-working hours. To support work-life balance and mental well-being, the company is committed to ensuring a clear separation between working time and rest periods.

All employees, regardless of their role, working hours, or location, are not expected to read or respond to work-related communication such as emails, calls, or messages (e.g. via Teams) outside of their defined working hours. This applies to employees working on-site, remotely, in full-time or part-time roles, and in all functions including management.

Managers are expected to respect these boundaries and lead by example. Meetings and communication should be scheduled during regular working hours. Exceptions may only be made for urgent operational reasons and must be minimized.

All employees are encouraged to refrain from initiating non-urgent work-related contact outside of regular working hours. Exceptions may only be made for urgent operational reasons and must be kept to a minimum or for contractually agreed on-call duty.

## **7 Occupational Health and Safety**

iC Consult delivers its OHS policy program through the structured implementation of a health and safety management system, based on the ISO 45001 standard. As such we follow a plan, do, check, act approach to ensure the health and safety of our employees. Each of our employees contributes to this by complying with the communicated regulation on occupational health and safety.

## **8 Diversity, Equity, and Inclusion**

The multicultural composition of our employees strongly influences our corporate culture. We recognize the importance of diversity in our workspaces. We will not tolerate any form of discrimination especially related but not limited to age, gender, disability, gender identity, sexual orientation, cultural background, or belief. We base relationships with and between employees on respect for individuals and their human rights. We must all challenge discriminatory behavior when we see it. We want everyone to feel able to raise any concerns. We respect the privacy and rights of every individual. We engage in ethical recruitment, hiring workers lawfully and in a fair and transparent manner that respects and protects their rights, while adhering to ethical and professional conduct.

## 9 Anti-Corruption and Money Laundering (Anti Bribery)

Bribery is the offering, promising, giving, or accepting of an improper financial or other advantage to or by another person, such as, a national, local, or international public official; a political party, party official, or candidate; and a director, officer, employee, or agent of another organization or individual, to obtain or retain a business or other advantage that is not through legitimate and appropriate channels.

iC Consult has a zero-tolerance policy toward bribery and corruption. We do not give or accept bribes, including improper gifts, and we obtain the necessary approvals before offering gifts. iC Consult prohibits bribery and corruption at any time and in any form, whether directly or indirectly, including through agents, partners, or other intermediaries.

It is our policy to comply with all laws, rules and regulations regarding bribery and corruption in all countries where we do business. Bribery is illegal and can lead to severe penalties. This policy extends to all our business relationships and transactions in all countries in which iC Consult and/or our subsidiaries and affiliates operate. Local customs and practices are never a reason to deviate from this policy.

iC Consult will take any suspicion of bribery or corruption seriously. Any proven instance will result in disciplinary action against those involved, up to and including termination of employment or contract and reporting of such individuals to the appropriate regulatory and criminal authorities.

If bribery or corruption is identified, iC Consult will take prompt remedial and disciplinary action. For the avoidance of doubt, in the event of bribery or corruption, we will seek legal advice to dismiss the employees involved and instruct the relevant authorities to deal with such matters in accordance with the law.

Each of us must take personal responsibility for adhering to this policy. This includes our most senior leaders. Furthermore, the Compliance Coordinator is responsible for overseeing the implementation of this policy and ensuring that employees are trained and educated on their obligations to prevent bribery and corruption.

iC Consult will routinely assess the risks of bribery and corruption and take action based on these assessments.

## 10 Intellectual Property

Our intellectual property is a valuable asset which differentiates us from our competitors. Each of us is responsible for ensuring we manage our intellectual property and prevent its unauthorized use. It is equally important that we respect third-party intellectual property. We do not use the intellectual property of any third party without permission or legal right.

## 11 Fair Competition

We are committed to fair competition and abide by these laws and rules. Relationships and agreements with competitors, suppliers, distributors, and other parties that impair fair competition are prohibited. This includes, for example, price fixing, sharing customers or sales territories between competitors, anti-competitive boycotts, and other unfair methods of competition.

## 12 Human Trafficking and Child Labor

We reject any form of human trafficking and strictly avoid any business activities that could be related to the consequences of such practices. The principle of freely chosen employment is a foundation of moral and sustainable business activity. We do not tolerate forced or child labor.

## 13 Donations

We make charitable donations and other forms of social commitments solely for the positive impact they create. We do not make any financial contributions, in particular donations and sponsoring measures, to political parties in Germany or abroad, to organizations affiliated with or similar to political parties, to individual elected officials or to candidates for political office.

## 14 Supply Chain

We expect our suppliers to adhere to the same high standards as we do. As such iC Consult has developed a comprehensive Supplier Code of Conduct which we require all our suppliers to comply with. We conduct yearly evaluations of our suppliers, in order to ensure their adherence to our ethical and business standards.

## 15 Export controls and economic sanctions

iC Consult complies with all applicable export control laws, international sanctions, and embargoes imposed by our government and any other applicable international bodies.

## 16 Environment

Wherever we operate we act in accordance with applicable national and international legislation and standards on environmental protection. We continuously work on minimizing our environmental impact and improving environmental protection. For further information see our Environmental Policy.

## 17 Information Security & Data Protection

iC Consult and its business partners are highly dependent on the security of essential information. This information is predominantly stored in IT systems. Therefore, there is a high dependency on the corresponding IT systems and the secure and reliable functioning and application of these systems. To ensure data security, we rely on the expertise of our Information Security Officer and various certifications such as ISO 27001 and AICPA SOC II. These certifications underscore our commitment to robust data security measures and compliance with international standards.

The Executive Board takes responsibility for the appropriate handling and secure processing of information within these systems. We recognize that information security is a shared responsibility among all employees of the company. Through training, adherence to policies, and proactive engagement, we all contribute to ensuring the integrity and confidentiality of our data.

The protection of personal data is of particular importance to us. We have set out all the details in our privacy policy, which can also be found on our [website](#).

## 18 Whistleblowing

iC Consult complies with the EU Whistleblowing Directive through its Whistleblowing Policy and provides an independent, third party whistleblower system, which enables our employees to report misconduct anonymously.

## 19 Not applicable to iC Consult

This Code of Conduct does not include guidance on the below listed topics, as they are not material to our business:

- Counterfeit parts
- Use of land, forest and water rights and forced eviction,
- Use of private or public security forces, as these are not relevant to the business.