



Puro.earth Policy

Anti-Bribery, Anti-Corruption Policies

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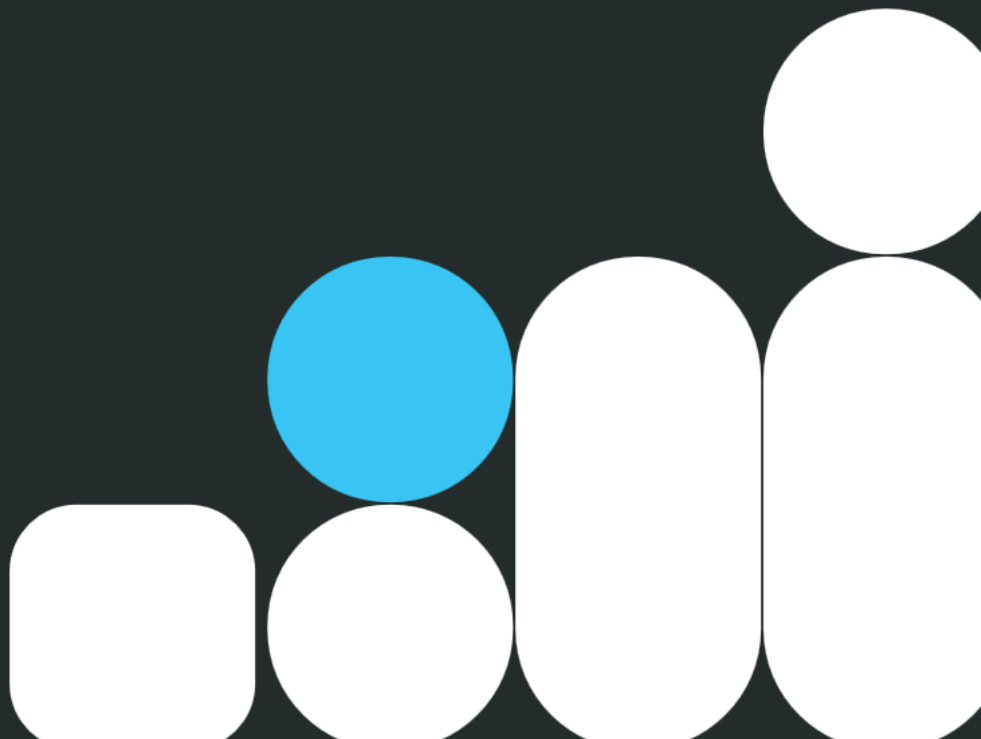


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1. Purpose

Puro.earth has a zero-tolerance policy towards bribery and corruption and all employees and contractors are expected to maintain the highest level of integrity in all business exchanges. Offering or accepting a gift in exchange for taking action, or even just to influence someone to act, may violate anti-corruption laws which can result in criminal prosecution, regulatory action, and/or civil fines. Even where there is no improper intent, giving or accepting gifts can generate a sense of personal obligation on the part of the recipient. It may also give the impression to others that business dealings may be influenced by personal favors. It is the duty and responsibility of every employee and contractor to behave ethically and follow all relevant laws in the countries where Puro.earth operates its business. If they do not, they may face disciplinary action, up to and including dismissal.

2. Scope

This policy applies to all employees and contractors of Puro.earth.

Improper payments prohibited by these policies include bribes, kickbacks, excessive gifts or entertainment, or any other payment made or offered to obtain an undue business advantage. These payments should not be confused with reasonable and limited expenditures on gifts, business entertainment and other legitimate activities directly related to the conduct of Puro.earth's business.

Any such gifts made or received should be reported in the internal company "gift log", and the acceptable value threshold is €100 (or equivalent in foreign currency). Anything exceeding that value requires sign-off from the relevant line manager along with a recorded explanation which explains how the gift is consistent with this policy and any mitigating actions. For avoidance of doubt, payment made or received for meals and/or drinks would be in scope of the gift log.

3. Definition of Gift

A gift is anything for which the recipient does not pay fair market value – it includes both items and service provided for free or at a reduced cost. It includes merchandise, travel and hospitality, meals, drinks, services, cash or cash equivalents, donations, and opportunities.

3.1. Prohibited and Highly Restricted Gifts

- Gifts provided to influence the other party or for an improper purpose, or in response to a solicitation for a gift
- Gifts that would violate a contractual commitment made by Puro.earth
- Gifts that violate a professional standard applicable to the recipient
- Gifts that violate a corporate policy of the recipient
- Gifts to an Associate from an entity involved in a regulatory matter or investigation in which they are involved
- Cash, cash equivalents, securities, or digital assets
- Facilitation payments
- Gifts involving Government Officials (which include employees of state-owned enterprises)

- Gifts involving independent auditors
- Gifts involving travel or accommodation
- Charitable donations
- Political contributions

4. Anti-Corruption Procedures

All contractors must be screened through a contractor risk management program prior to engagement.

5. Implementation

The Management Team will maintain the gift log which will include evidence relating to gifts and/or entertainment. All employees and contractors report gifts and entertainment as required.

If an employee or contractor becomes aware of a potential violation of this policy or any corruption laws or regulations (or any investigations related thereto) or any investigation related to an alleged violation, then all records must be preserved. In the event an employee or contractor learns that a third-party provided a gift and/or entertainment on Puro.earth's behalf or where it would appear to be on Puro.earth's behalf, it must be reported to the Management Team at compliance@puro.earth.

6. Training

All employees and contractors are informed of this policy and are required to undergo regular training. The training will cover the following topics:

- The definition and scope of bribery and corruption
- The legal and ethical consequences of engaging in or facilitating bribery and corruption
- The roles and responsibilities of the Management Team
- The procedures for reporting and investigating any suspected or actual violations of this policy or the law
- The examples and scenarios of common bribery and corruption risks and how to prevent
- The best practices and guidance for dealing with third parties, gifts and hospitality, and donations.

The Management Team will keep a record of all the training sessions, including the names, dates, and scores of the participants. The Management Team will also monitor and evaluate the effectiveness of the training and make improvements as needed. The Management Team will report the results of the training to the Board of Directors on an annual basis.

7.Document History

Version	Issue Date	Comment
V1.0	25 March 2024	Initial version published
V1.1	28 April 2026	Update of responsible party for policy management due to organisational change Addition of document history



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Puro.earth is the world's leading market infrastructure provider for engineered carbon dioxide removal (CDR). We provide the certification frameworks, scientific standards, and digital systems that allow engineered CDR to scale as an investment-grade market.

At the core of this infrastructure is the Puro Standard - the world's first dedicated standard built for the needs of an engineered CDR market. We certify suppliers under the Puro Standard that durably store carbon dioxide for at least 100 years, and in many cases over 1,000 years. To date, we have certified over 100 engineered CDR projects, resulting in the issuance of over 1.5 million CO₂ Removal Certificates (CORCs) in the Puro Registry as verified, traceable, investable assets. Our infrastructure is trusted by over 700 companies worldwide to procure carbon removals with confidence.

Nasdaq has owned a majority stake in Puro.earth since 2021. This brings 50+ years of expertise in building and operating the world's most trusted markets, strengthening Puro.earth's ability to deliver the transparency, rigor, and operational capacity needed to make CDR an institutional-grade asset class.

Puro.earth is an ICVCM Eligible Carbon Crediting Programme.