



CODE OF CONDUCT

SWE (Sustainable We Co., Ltd.)

*Your Part to
Sustainability*



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MESSAGE FROM THE CHAIMAN

Dear colleagues,

Integrity is the core of SWE business.

The trust that we build with our customers and stakeholders is fundamental to our success — both as an organization and as individuals.

As a leader in the verification/validation and certification industry, we hold ourselves to the highest standards of professional behavior and integrity in everything we do.

Our **SWE Code of Integrity** is the foundation for our actions and represents the core values shared across SWE and its various operations. This Code guides our decision-making to help us navigate complex and challenging situations.

We are the custodians of the SWE brand and reputation, and we are committed to continuously upholding and defending the values we stand for in the market.

To this end, we pledge to act with honesty and transparency in all our interactions — with colleagues, customers, and partners alike.

As part of this commitment, we foster an open culture that encourages sharing of ideas and information, seeking advice, and raising concerns without fear of retaliation.

The SWE Code of Integrity allows us to align our work with SWE's core principles. Together, we can maintain the highest standards of ethical conduct and integrity, contributing to a better, sustainable world.

Surin N.

Surin Natha
Managing Director

INTRODUCTION

At Sustainable WE Co., Ltd. (SWE), integrity is at the heart of our business. The trust that we inspire in our clients, partners, stakeholders, and society is essential to our success as a provider of independent verification, validation, and certification services.

This Code of Conduct sets out the ethical and professional expectations of all personnel involved in SWE activities. All SWE employees, contractors, subcontractors and related parties shall:

- Act with honesty, impartiality and transparency.
- Avoid any behavior that may impair, or appear to impair, impartiality.
- Maintain confidentiality and protect information.
- Ensure compliance with laws, standards, and SWE policies.
- Uphold SWE's reputation for professionalism and integrity.

This Code supports our compliance with:

- ISO/IEC 17021-1 (Certification)
- ISO/IEC 17029 (Validation and Verification)
- ISO 14065 + ISO 14064-3 (GHG Verification/Validation)
- TGO and other programme rules (CFO, CFP, TVER)

INTEGRITY OF SERVICE

Professional Delivery

- SWE's verification, validation, and certification services shall be delivered objectively and in accordance with approved methods and standards.
- Findings and conclusions shall be supported by evidence and shall not be influenced by external pressures.

Documentation and Process Integrity

- All records and reports shall be accurate, complete, and maintained in accordance with SWE procedures.
- Any alterations to documents must be traceable.

Service Expertise

- SWE personnel shall maintain competence appropriate to their assigned tasks.
- Misrepresentation of qualifications or falsification of records is prohibited.



SUPPLIERS AND BUSINESS PARTNERS

Selection and Procurement

- Suppliers and partners shall be selected fairly, based on competence, integrity, and business needs.
- SWE does not permit selection based on personal relationships or preferences.

No Improper Advantages

- Soliciting or accepting improper advantages from suppliers or business partners is prohibited.
- Procurement decisions must be transparent and documented.



CONFLICTS OF INTEREST

General Principles

- All personnel must avoid situations where personal interests conflict with SWE responsibilities.
- Potential conflicts must be declared to management immediately.

Specific Prohibitions

- No personnel shall provide services to clients in which they hold financial or managerial interests.
- Personnel are prohibited from influencing procurement involving suppliers where they or relatives have interests



GIFTS, ENTERTAINMENT AND HOSPITALITY

- SWE operates a No Gift Policy. Gifts, entertainment, or hospitality shall not be accepted or offered if they may influence decisions or create an appearance of impropriety.
- Only small promotional items or modest hospitality related to business purposes are acceptable, following SWE policy.

FAIR COMPETITION

- SWE competes fairly and honestly.
- No collusion or anti-competitive practices are permitted.
- Misrepresentation of competitors or deceptive marketing is prohibited.

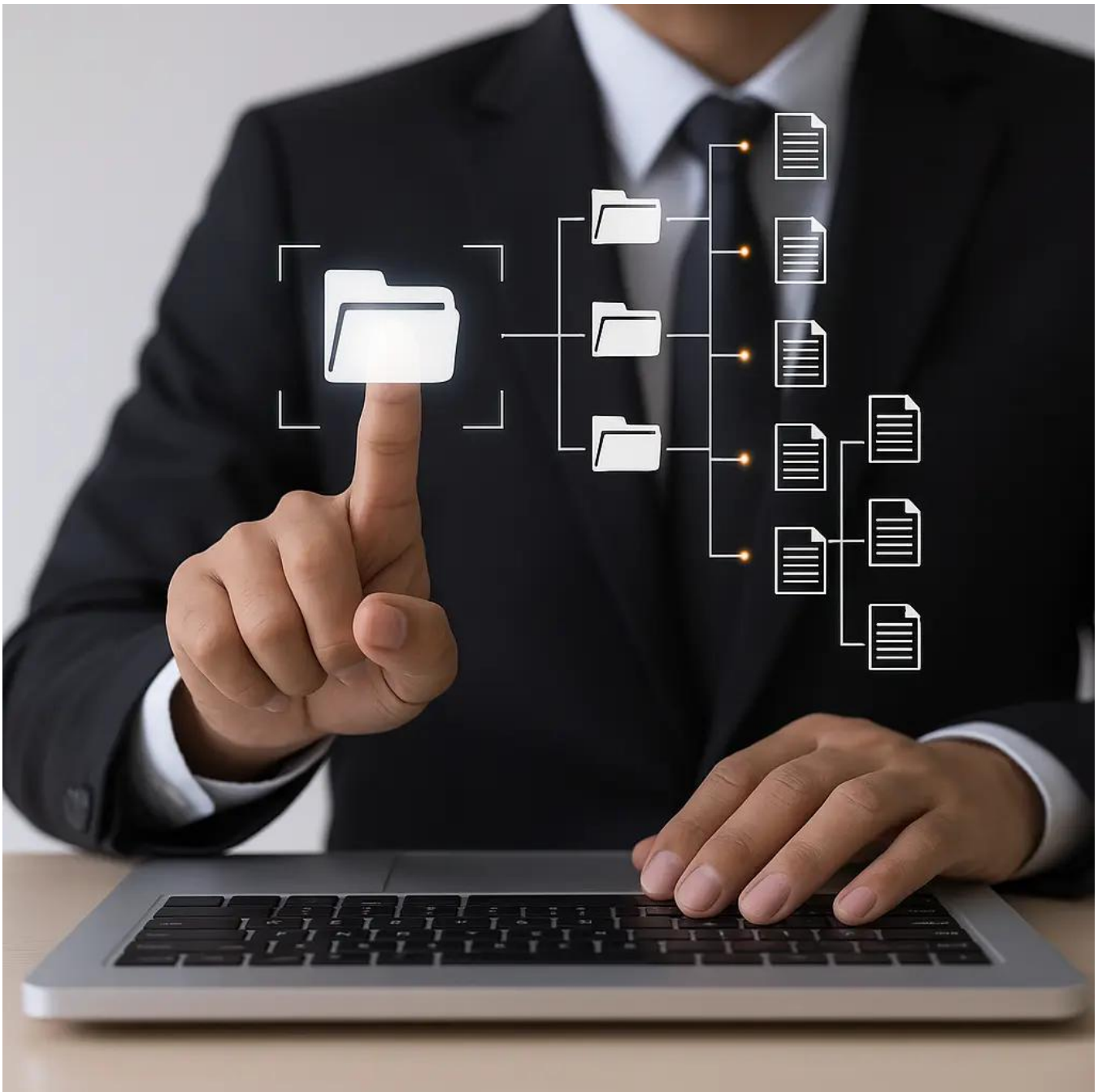
CONFIDENTIALITY AND PROTECTION OF INFORMATION

- Confidential and personal data shall be protected and used only for legitimate purposes.
- All personnel of SWE signed non-disclosure agreements, which will be extended beyond termination of all agreements.



ACCURATE BUSINESS RECORDS

- All business records shall be complete, accurate, and maintained in accordance with applicable standards and laws.
- Falsification, misrepresentation, or destruction of records to hide information is prohibited.



HEALTH, SAFETY, AND ENVIRONMENT

- SWE is committed to protecting health and safety.
- Employees shall comply with safe work practices.
- Environmental protection and compliance with environmental laws is mandatory.



ANTI-CORRUPTION AND COMPLIANCE WITH LAWS

- SWE prohibits bribery and corruption in any form.
- Facilitation payments and improper benefits are not allowed.
- Compliance with all applicable laws, including sanctions and trade controls, is mandatory.

REPORTING VIOLATIONS

- All employees have a duty to report suspected breaches of this Code.
- SWE ensures protection against retaliation for good faith reporting.
- Reports shall be handled confidentially and investigated appropriately.

ACKNOWLEDGMENT AND COMMITMENT

All SWE personnel must read, understand and sign this Code annually as a condition of participation in SWE's activities.

Signature:

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Name:

Position:

Date: