

# Tree-Nation Code of Conduct

*(Applicable to Tree-Nation – Neovee Solutions S.L., its employees, officers, directors, contractors and representatives)*

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## 1. Purpose

Tree-Nation (Neovee Solutions S.L.) is a technology company incorporated in Spain and operating a global digital platform connecting sponsors with independent reforestation projects.

This Code of Conduct defines the ethical, legal, and professional standards governing how Tree-Nation conducts its business.

It applies to:

- All employees
- Founders and directors
- Contractors and consultants
- Temporary staff and representatives

This Code establishes minimum standards and may be complemented by additional internal policies.

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## 2. Legal Compliance

Tree-Nation complies with applicable Spanish law and with other legal requirements relevant to its digital platform activities.

Compliance with the law is mandatory. Where this Code establishes a higher standard than applicable law, the higher standard applies.

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### 3. Integrity and Anti-Corruption

Tree-Nation maintains zero tolerance for corruption and improper influence.

We do not:

- Offer, promise, or provide bribes or improper advantages
- Accept bribes or facilitation payments
- Engage in fraud, misrepresentation, or deceptive practices

All financial transactions must be:

- Properly authorized
- Accurately recorded
- Transparent and auditable

Conflicts of interest must be disclosed promptly to management.

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### 4. Responsible Environmental Communication

Tree-Nation operates in a sector subject to increasing regulatory scrutiny and public debate regarding environmental claims.

We commit to:

- Ensuring that environmental communications are accurate, measurable, and supported by verifiable project data
- Avoiding misleading, exaggerated, or unsubstantiated claims
- Communicating impact transparently without overstating or understating measurable outcomes

Tree planting on the platform inherently includes the carbon sequestration potential of growing trees. Impact communications must reflect this integrated biological reality and remain aligned with scientific understanding.

Marketing and public communications must accurately represent the scope and limits of the services provided.

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## 5. Platform Governance and Project Relationships

Tree-Nation hosts independent reforestation projects on its digital platform. We apply selection and monitoring criteria to all hosted projects.

We commit to:

- Conducting structured onboarding reviews
- Requiring acknowledgment of our Project Code of Conduct
- Monitoring compliance where feasible
- Taking corrective action, including suspension or termination, when violations occur

We recognize that platform governance is central to credibility.

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## 6. Human Rights Commitment

Tree-Nation supports internationally recognized human rights principles.

We commit to:

- Avoiding complicity in human rights abuses
- Applying reasonable due diligence in project onboarding
- Discontinuing partnerships where severe and substantiated violations are identified

Operations involving projects in developing regions require heightened attention to ethical risk management.

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## 7. Labor Standards and Workplace Conduct

Tree-Nation provides a professional environment based on dignity, respect, and equal opportunity.

We prohibit:

- Discrimination based on legally protected characteristics
- Harassment, including sexual harassment
- Retaliation against individuals who raise concerns in good faith

We promote:

- Fair remuneration practices
- Safe and healthy working conditions
- Respectful professional conduct

Constructive disagreement and open dialogue are encouraged within professional boundaries.

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## 8. Data Protection and Privacy

Tree-Nation processes corporate client data, user information, and project-related data.

We commit to:

- Compliance with applicable data protection laws, including GDPR where applicable
- Secure storage and processing of data

- Restricting access to sensitive information
- Sharing data only for legitimate business purposes

Data is processed lawfully, transparently, and proportionately.

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## 9. Fair Competition and Business Practices

Tree-Nation competes fairly and ethically.

We do not:

- Engage in anti-competitive agreements
- Misrepresent competitors
- Improperly obtain or use confidential information

Partnerships and client relationships must be governed by transparent contractual arrangements.

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## 10. Financial Responsibility

Tree-Nation commits to responsible financial management and transparent business practices.

We ensure:

- Transparent billing and pricing structures
- Accurate reporting of purchased impact
- Clear contractual terms with clients and partners
- Responsible stewardship of company funds

Revenue generation must not compromise legal compliance or ethical standards.

## 11. Gifts, Hospitality and External Influence

Employees and representatives may not:

- Accept gifts, payments, or benefits intended to influence business decisions
- Offer improper advantages to clients, partners, or public officials

Reasonable and proportionate business hospitality may be permitted if it:

- Is transparent
  - Does not influence decision-making
  - Complies with applicable law
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## 12. Political Neutrality

Tree-Nation does not provide financial support to political parties or candidates.

Employees may engage in political activities in a personal capacity but must not present such activities as endorsed by the company.

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## 13. Reporting and Whistleblowing

Employees and partners are encouraged to report suspected violations of this Code.

Tree-Nation commits to:

- Protecting individuals who report concerns in good faith from retaliation
- Investigating allegations objectively and proportionately

- Taking appropriate corrective action where violations are confirmed

Reports may be made through designated internal channels.

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## 14. Enforcement

Violation of this Code may result in:

- Disciplinary action
- Termination of employment or contract
- Legal action where appropriate

Company leadership is responsible for overseeing compliance.

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## 15. Review and Continuous Improvement

Tree-Nation recognizes that governance standards evolve over time.

This Code will be periodically reviewed and updated to reflect regulatory developments, operational growth, and best practices in corporate governance.