

## **C. Compliance Policy Muster**

### **Prohibited Business Practices Policy**

It is the policy of (Name der Gesellschaft), including all of its subsidiaries and affiliates wherever they may be located (hereafter collectively referred to as the "Company"), to, at all times, conduct its affairs in such a manner so as to avoid even the appearance of impropriety. This policy extends to all officers, directors, employees of the Company (hereafter collectively referred to as "personal") and any individual or entity acting for or on behalf of the Company as an agent, representative, consultant, or in any other capacity (hereafter collectively referred to as "agents").

### **Compliance with all Laws and Regulations**

It is the general policy of the Company that all of its personnel and agents comply with all applicable laws and regulations in carrying out their responsibilities on behalf of the Company. Because a certain practice may be followed in a particular country, or region of a country, does not make the practice lawful. Nor is a practice lawful because other individuals and entities engage in the practice. The guiding principle must always be whether the practice is prohibited by the written law of a country or unit of government that has the power or jurisdiction to prohibit the practice that may be in question.

This seemingly simple policy can prove to be terrible complex, confusing, and difficult when one is confronted with the practical realities associated with conducting business in unfamiliar settings and in many parts of the world. There may also be situations that arise where it may not be possible to comply with the laws of one country without violating the laws of another country. When questions arise as to what may be permitted or as to how to handle a situation, it is important that advice be promptly sought.

Any personnel or agents who may have a question or a concern or need advice or assistance in addressing a situation should contact \_\_\_\_\_. Seeking assistance should never serve as a basis for any form of retaliation. Should there be a concern that seeking assistance or raising a concern may lead to some form of retaliation, contact should be made with \_\_\_\_\_.

### **Prohibited offers or payments to public officials**

Except with the prior written approval of \_\_\_\_\_, no offer, promise, or payment of anything of value may be made, directly or indirectly, to or for the benefit of a public official, that is or may appear to be related to obtaining, retaining or directing business or for any other improper advantage. In addition to a government official, a public official includes a candidate or prospective candidate for political office, or anyone acting on their behalf, and an official, employee, or

agent of a political party, an international governmental organization, a state owned enterprise, or an entity owned or controlled by a unit of government.

### **Agents and Consultants**

The use of intermediaries for the purpose of facilitating prohibited transactions is prohibited. No agent, representative, or consultant may be retained without the written approval of \_\_\_\_\_ after the satisfactory completion of specific due diligence procedures established by \_\_\_\_\_.

### **Political Contribution**

Without prior written approval, no funds, facilities, or services of any kind may be paid or furnished to any political candidate or prospective candidate for public office, to any political party, or to any political initiative, referendum, or other form of political campaign. When any type of political contribution is being considered, the final determination in terms of amount, timing, and means of contribution shall be subject to the prior written approval of \_\_\_\_\_.

### **Facilitating Payments**

“Facilitating payments” are small payments made to a public official necessary to expedite or secure performance of a routine governmental action. Facilitating payments can never be made to assist in obtaining or retaining business, to influence a particular decision or transaction, or for any other improper purpose. Although strongly discouraged, facilitating payments may be made in certain limited circumstances, but only with the prior written approval of \_\_\_\_\_.

### **Bona fide and reasonable reimbursement of Business Expenses**

Offers to reimburse and the actual reimbursement of expenses to a public official shall be documented. The amount and the reimbursement must be reasonable, and the purpose must relate directly to the promotion, demonstration, or explanation of products or services of the Company or to the execution or performance of a contract of the Company with a government, government agency, or government-owned or government-controlled enterprise.

### **Accounting and Record-Keeping requirements**

It is the policy of the Company that all transactions be recorded in a timely and accurate manner. Transaction must be accurately recorded in terms of amount, accounting period, accounting classification, and in terms of Company policy. Any information material to a transaction must be recorded. No transaction shall be entered into that requires or contemplates the making of false or fictitious entries or records in whole or in part.

## **Inquiries from Auditors**

Any inquiry from the internal or independent auditors of the Company must be responded to fully and promptly. No information shall be withheld that may be material to providing a complete and accurate answer.

## **Accounting Practices**

Each transaction and disposition of assets by the Company must have proper authorization. No secret, unrecorded, or unreported fund or asset of the Company shall be created or maintained. No accounting balances shall be created or maintained that have no documentary support, that are fictitious in whole or in part, or that have no reasonable basis in fact. Without the prior written approval of \_\_\_\_\_, no third-party accounts for the Company shall be established other than in the name of the Company.

## **Prohibited Means of Payment**

Without prior written approval of \_\_\_\_\_, no payment by the Company shall be made to an individual or entity other than those with whom the Company has contracted. No payments shall be made outside the country of the principal place of business of the recipient without the prior written approval of \_\_\_\_\_.

No corporate checks shall be written to "cash," "bearer," or third-party designees of a party entitled to payment. Other than fully-documented petty cash transactions, no transaction in cash that is not evidenced by a receipt bearing the signature of the recipient shall be made. In those situations, the recipient must also be the acting party in a fully-documented business relationship with the Company.

## **Accounting Adjustments**

Adjustments to accounting records must follow established procedures. Once finalized, documents are not to be altered. Without written approval of \_\_\_\_\_, last-minute adjustments that significantly affect financials results of a unit of the Company are prohibited.

## **Maintenance and Retention of Records**

Access to systems of accounting or financial records shall not be permitted for individuals without proper authorization. Record destruction can be undertaken only in compliance with the Company's policy concerning the retention and destruction of records. Records in their original form shall not be removed from the Company without prior written authorization.

## **Disclosure Obligations**

Any personnel or agents of the Company who become aware of a failure on the part of anyone associated with the Company to abide by the terms of the Prohibited Business Practices Policy shall make known the information that has come to their attention by contracting.

## **D. Compliance Bestätigung**

### **1. Kurzform**

To:

Date:

From:

Re: **Review of Prohibited Business Practices Policy**

I have received a copy [Name der Gesellschaft] compliance policy, which is entitled Prohibited Business Practices Policy.

I hereby certify that I have reviewed the Prohibited Business Practices Policy, and I agree to abide by its terms. This includes agreeing to report to \_\_\_\_\_ any violations or suspected violations that may come to my attention. I further certify that the Prohibited Business practices Policy is in effect at the operating unit of \_\_\_\_\_ at which I am employed or for which I act as an agent, representative, or consultant.

Except for the situations that are set forth below or previously disclosed to \_\_\_\_\_ (identify person or persons) on \_\_\_\_\_ (insert date or dates), I am not aware of any information that has come to my attention from any source that might suggest that \_\_\_\_\_ or anyone acting on behalf of \_\_\_\_\_ is suspected of having engaged in or being engaged in conduct prohibited by the Prohibited Business Practices Policy.

\_\_\_\_\_

[Name]

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## 2. Langform

### Memorandum

To:

From:

Date:

Subject: **Certification of Compliance – Prohibited Business Practices**

It is the policy of [Name der Gesellschaft], including all of its subsidiaries and affiliates wherever they may be located (collectively referred to as the “Company”), to comply with all laws and regulations that may apply to any of the Company’s activities and operations. No officer, director, employee, or agent of the Company shall take or authorize any action that could raise the appearance of impropriety. It is therefore essential that all officers, directors, employees, and agents of the Company comply with all applicable laws in carrying out their responsibilities on behalf of the Company.

### **Compliance with all Laws**

Compliance with all laws includes compliance with not only the laws of the United States but also the laws of foreign countries in which the Company carries on business. An overview is provided of prohibited business practices. This overview is not comprehensive. Simply because certain business practices are not expressly addressed does not mean that they are of no concern to the Company. Good judgement must always be exercised, and advice should always be sought if questions or concerns arise.

You are requested to carefully review the summary of prohibited business practices and to sign and return the attached Certification of Compliance-Prohibited Business Practices no later than \_\_\_\_\_. Completion of this certification is an annual requirement. To ensure that all components of the Company are in compliance with its policies with respect to prohibited business practices, it will be the responsibility of the Company’s \_\_\_\_\_ to verify your receipt of this certification and the return of a completed certification. If you have any questions relative to any aspect of this certification, you should contact a member of the \_\_\_\_\_. If you have a concern as to whether a truthful

answer may subject you or a member of your staff to any form of retaliation, you may contact directly \_\_\_\_\_. If, given the concerns that you may have, none of these options are acceptable, you may contact \_\_\_\_\_.

### **Prohibited Offers or Payments**

Except with the prior written approval of \_\_\_\_\_, no offer, promise, or payment of anything of value may be made, directly or indirectly, including through intermediaries, to or for the benefit of a public official, a political party, a party official, or a candidate or prospective candidate for political office, that is or may appear to be related to obtaining, retaining or directing business or for any other improper advantage. This includes any offers, promises, or payments that may imply an understanding that all or part of what is being offered, promised, or paid is to directly or indirectly benefit the public official. A public official includes an employee of an international governmental organization, a government-owned enterprise, or an entity owned or controlled by a government.

### **Consultant and Agents**

The use of intermediaries for the purpose of facilitating prohibited transactions is prohibited. No agent, representative, or consultant may be retained without the express written approval of the \_\_\_\_\_ after the satisfactory completion of specific due diligence procedures established by the \_\_\_\_\_.

### **Political Contributions**

Except with prior written approval, no funds, facilities, or services of any kind may be paid or furnished to any political candidate or prospective candidate for public office, to any political party, or to any political initiative, referendum, or other form of political campaign. When any type of political contribution is being considered, the final determination in terms of amount, timing, and means of contribution shall be subject to the written approval, in advance, by \_\_\_\_\_.

### **Facilitating Payments**

“Facilitating payments” are small payments made to a public official necessary to expedite or secure performance of a routine governmental action, such as obtaining official documents, processing governmental papers, or providing postal or utility services. Facilitating payments can never be made to assist in obtaining or retaining business, to influence a particular decision or transaction, or for any other improper purpose. Although strongly discouraged, facilitating payments may be made in certain limited circumstances, but only with the prior written approval of \_\_\_\_\_.

## **Bona fide and reasonable reimbursement of Business Expenses**

Offers to reimburse and the actual reimbursement of expenses to a public official shall be documented. The amount and the reimbursement must be reasonable, and the purpose must relate directly to the promotion, demonstration, or explanation of products or services of the Company or to the execution or performance of a contract of the Company with a government, government agency, or government-owned or government-controlled enterprise.

## **Internal Accounting Controls and Accurate Record-Keeping**

It is the policy of the Company that all transactions be recorded in a timely, consistent, and accurate manner in terms of amount, accounting period, and accounting classification, and be recorded in accordance with Company policy. Any information material to a transaction must be recorded. No transaction shall be entered into that requires or contemplates the making of false or fictitious entries or records in whole or in part.

## **Inquiries from Auditors**

Any inquiry from the internal or independent auditors of the Company must be responded to fully and promptly. No information shall be withheld that may be material to providing a complete and accurate answer.

## **Accounting Practices**

Each transaction and disposition of assets by the Company must have proper authorization. No secret or unrecorded fund or asset of the Company shall be created or maintained. No accounting balances shall be created or maintained that have no documentary support, that are fictitious in whole or in part, or that have no reasonable basis in fact. Without the prior written approval of \_\_\_\_\_, no third-party accounts for the Company shall be established other than in the name of the Company.

## **Prohibited Means of Payment**

Without prior written approval of \_\_\_\_\_, no payment by the Company shall be made to an individual or entity other than those with whom the Company has contracted. No payments shall be made outside the country of the principal place of business of the recipient without the prior written approval of \_\_\_\_\_.

No corporate checks shall be written to "cash," "bearer," or third-party designees of a party entitled to payment. Other than fully-documented petty cash transaction in cash that is not evidenced by a receipt bearing the signature of the recipient shall be



made. In those situations, the recipient must also be the acting party in a fully-document business relationship with the Company.

### **Accounting Adjustments**

Adjustments to accounting records must follow established procedures. Once finalized, documents are not to be altered. Without securing written approval of \_\_\_\_\_, last-minute adjustments that significantly affect financial results of a unit of the Company are prohibited.

### **Maintenance and Retention of Records**

Access to systems of accounting of financial records shall not be permitted for individuals without proper authorization. Record destruction can be undertaken only in compliance with the Company's policy concerning the retention and destruction of records. Records in their original form shall not be removed from the Company without prior written authorization.

### **Ongoing Compliance Obligations**

Each recipient of this memorandum shall be responsible for the enforcement of and compliance with the foregoing policies within his or her area of responsibility. This includes distribution to ensure knowledge and compliance. Any personnel or agents of the Company who become aware of a failure on the part of anyone associated with the Company to abide by the terms of the Prohibited Business Practices Policy shall make known the information that has come to their attention by contracting \_\_\_\_\_ . Questions of interpretation of these policies are to be referred to \_\_\_\_\_.

## **E. Muster Vertragsklausel**

### **1. Kurzform:**

#### Article X - Compliance

##### X.1 Compliance with Laws

X.1.1 Distributor shall market and distribute the Product in the Territory in compliance with all applicable laws and regulations and good commercial practice and for uses and applications approved by GESELLSCHAFT in writing for the Product. Distributor shall comply with all laws, rules and regulations as applicable to the marketing, distribution and sale of the Product in the Territory or any part of it. Distributor further agrees to comply with the U.S. Foreign Corrupt Practices Act of 1977, as amended (the "FCPA") and all applicable export laws, restrictions and regulations of any U.S. or foreign agency or authority and not to export or re-export or allow the export or re-export of the Product or any related technology or information in violation of any such laws, restrictions or regulations. A copy of the FCPA is attached to this Agreement as Appendix X.

X.1.2 Distributor hereby declares that it has read and understood the provisions of the FCPA and, on that basis, it further represents and covenants that neither it nor any of its employees or agents have taken or will take any action to cause Distributor to be in violation of the FCPA. Specifically, Distributor hereby certifies that it has not paid, nor offered or agreed to pay, nor has caused to be paid, or offered or agreed to be paid, directly or indirectly, in respect of this Agreement, any political contributions, fees or commissions to any public or governmental employee or official anywhere for the purpose of influencing such official's act or decision to provide business to Distributor. Distributor further certifies that it will not, directly or indirectly, in connection with this Agreement and the business resulting there from, offer, pay, promise to pay, or authorize the giving of money or anything of value to any public or governmental employee or official, to any political party or official thereof or to any candidate for political office, or to any person, while knowing or being aware of a high probability that all or a portion of

such money or thing of value will be offered, given or promised, directly or indirectly, to any public or government official, to any political party or official thereof, or to any candidate to political office, for the purpose of: (a) influencing any act or decision of such official, political party, party official, or candidate in his or its official capacity, including a decision to fail to perform his or its official functions; or (b) inducing such official, political party, party official or candidate to use his or its influence with the government or instrumentality thereof to affect or influence any act or decision of such government or instrumentality, in order to assist GESELLSCHAFT or Distributor in obtaining or retaining business for or with, or directing business to any third party.

X.1.3 Distributor agrees that if subsequent developments cause the certifications and information reported herein to be no longer accurate or complete, Distributor will immediately so advise GESELLSCHAFT. Distributor further agrees that its violation of any part of this Section 5.5 will be a material breach of this Agreement and cause for immediate termination, without further liability or obligation on the part of GESELLSCHAFT notwithstanding anything to the contrary provided in this Agreement.

## **2. Langform:**

### Article X - Compliance

#### X.1 Compliance with Laws

X.1.1 The parties agree to comply with all applicable laws, rules and regulations, including, without limitation, those of their respective countries of incorporation or principal place of business, and of the country of operations, (collectively referred to as “applicable laws”), directly and adversely affecting the work to be performed under this contract (hereinafter referred to as “the Work”) or the performance of either party’s obligations under this contract.

X.1.2 Notwithstanding any provision in this contract to the contrary, the parties agree that the failure by one party, solely on account of conflict of laws, to comply with

applicable laws directly affecting the Work or performance of such party's obligations under this contract shall not constitute a breach of this contract.

## Optional

X.1.3 Notwithstanding any provision in this contract to the contrary, the parties agree that in undertaking the work and performing their respective obligations under this contract, neither party agrees to nor shall either party be obligated to engage in any act or omission to act, which is prohibited by or penalized under the laws, or regulations of [name of country].

## X.2 Compliance Policies and Procedures

X.2.1 The parties shall endeavour to ensure through the establishment, implementation, monitoring and active enforcement of pertinent policies and procedures, including without limitation, the keeping of accurate books and records, that there is continuous and full compliance with all of the provisions of Article X.

X.2.2 The parties shall fully cooperate with each other, including, without limitation, sharing information, making necessary disclosures, and addressing concerns raised by the other party or by government officials, to endeavour to ensure that there is continuous and full compliance with all of the provisions of Article X.

## X.3 Improper Government Influence

X.3.1 [name of party] shall not permit or countenance any member of its organization, or any individual or entity acting on its behalf, and [name of other party] shall not permit or countenance any member of its organization, or any individual or entity acting on its behalf, offering, promising or giving, in connection with carrying out the obligations or performing the Work under this contract, any undue pecuniary or other advantage, whether directly through intermediaries, to a Public Official,

for that official or for a third party, to act or refrain from acting in relation to the performance of official duties, to

#### Alternative 1

obtain or retain business or other improper advantage.

#### Alternative 2

obtain or retain business or other improper advantage. The prohibitions of Article X.3.1 shall also extend and apply to any facilitating or expediting payment to a public official to secure the performance of routine governmental action.

#### Alternative 3

obtain or retain business or other improper advantage. Notwithstanding any provision in this contract to the contrary, the prohibitions of this contract shall not apply to any facilitating or expediting payment to secure the performance of routine governmental action unrelated to the terms, award or continuation of this contract.

X.3.2 For purposes for Article X.3.1, “Public Official” means,

#### Alternative 1

any individual holding a legislative, administrative or judicial office, whether appointed or elected; any individual exercising a public function for a foreign country, including, without limitation, for a public agency or public enterprise; any official or agent of a public international organization; and any political party or party official, or any candidate for public office.

#### Alternative 2

any individual holding a legislative, administrative or judicial office, whether appointed or elected; any individual exercising a public function for a foreign country, including, without limitation, for a public agency or public enterprise; and any official or agent of a public international organization.

#### X.4 Termination for Non-Compliance

If either party breaches (Optional Article X.1.3) Article X.3, the other party may terminate this contract on \_\_\_\_\_ days' notice.

If either party breaches (Optional Article X.1.3) Article X.2, it shall be considered a default which directly and adversely affects the work or the performance of either party's obligations under this contract and termination for such breach shall be governed by the basic default provision in Article \_\_\_\_\_ of the contract.