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10117 Berlin  
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**WWF** *for a living planet*®

# Development of a database on nature-related regulatory risk and opportunity and assessment methodology

## BACKGROUND

Biological diversity and ecosystem services globally are declining at an unprecedented rate. To address this challenge, NGOs, governments and the public are calling for actions by the private sector to reduce their negative impacts, harness opportunities and support a transition to a more nature-positive economy. Multiple climate-, water- and nature-related risk management and disclosure frameworks are also currently under development (e.g., the Task Force for Nature-related Financial Disclosures), and firms will be challenged with implementing and complying with these frameworks in the near future. Data availability remains a major challenge to the implementation of these frameworks and to the understanding and management of the aforementioned risks and opportunities which we will collectively refer to as “nature-related risk and opportunities”.

WWF has developed a suite of spatially-explicit tools (the WWF Risk Filter Suite) to support the private sector in understanding their nature-related risks and opportunities, including the Water Risk Filter and Biodiversity Risk Filter. The WWF Risk Filter Suite provides firms with tools to screen and prioritize sites across their value chains, and provides site-specific risk ratings for physical, reputation and regulatory risks.

The assessment of regulatory risk and related opportunities is in large part driven by the current and future status of nature-relevant legislation and regulation. To date, we have not identified a comprehensive database of relevant regulation at the national (or sub-national, where relevant) level. The potential utility of such a dataset extends far beyond its use in the WWF Risk Filter Suite, and could support learning and in turn improved advocacy for more effective environmental law and policy.

## OBJECTIVES

1. To develop a proposed methodology for assessing nature-related regulatory risk and opportunity.
2. To develop a geospatial global dataset cataloguing existing (and where available, future) legislation and regulation relevant to the assessment of nature-related risk and opportunity.

3. To apply the methodology and dataset to generate WWF Risk Filter regulatory risk type, categories and indicators to incorporate into the WWF Risk Filter Suite tools.

## OUTPUTS

### 1. Nature-Related Regulatory Risk and Opportunity Methodology

The methodology should identify the drivers and pathways through which private sector actors may be exposed to nature-related regulatory risk and opportunity (with a specific focus on water and biodiversity), this will include:

- Categorizing the pathways through which the private sector may be exposed to nature-related risk – for example, via regulation of certain industries or geographic areas, or via legislation protecting species and ecosystems
- Establishing the geographic scope of legislation/regulation to be included within the methodology (i.e., national, and where appropriate, subnational data).
- Establishing the scope of legislation/regulation to be included within the methodology. This may include, for example:
  - Regulation of key sectors that have high adverse impacts on biodiversity and water
  - Legislation protecting natural heritage and biodiversity values (e.g., species at risk, protected areas, wetlands, etc.)
  - Legislation on water withdrawals/abstraction and discharges (e.g., allocation, discharge permits, etc.)
  - Public disclosure requirements for firms on nature-relevant issues (e.g., EU CSRD, Supply Chain Due Diligence, etc.)
  - Environmental impact assessment legislation
  - Legislation on biodiversity No Net Loss or Biodiversity Net Gain (including biodiversity offsets and/or credits)
  - Offsetting and incentive schemes related to water and biodiversity
  - Climate-related nature-based adaptation requirements
  - Commitments to biodiversity-relevant multilateral environmental agreements (e.g., the UN Convention on Biological Diversity)
  - Also for potential consideration, climate-related legislation, including carbon pricing, offsetting and trading mechanisms, depending on resources required.
- Developing an approach to scoring the risk/opportunity associated with regulatory regimes (e.g., including factors such as: strength of regulatory requirements, implementation, enforcement, and regulatory predictability).
- Developing a three-level hierarchy methodology to assess regulatory risk and opportunity in the WWF Water Risk Filter and Biodiversity Risk Filter: Regulatory Risk/Opportunity Type, Risk/Opportunity Categories, Risk/Opportunity Indicators. An example of WWF's

existing approach to nature-related regulatory risk can be seen in the current [Water Risk Filter Methodology](#)).

At the end of this activity, a clear documentation should be provided to WWF explaining the recommended methodology, the rationale of the chosen approach, use guidance, and recommendations for further improvements.

## 2. Nature-related Regulatory Database

The nature-related regulatory risk database should provide global coverage of relevant laws and regulations at the national, and where relevant, sub-national levels, as defined in the regulatory risk methodology.

A plan for enabling bi-annual updates of the database at appropriate intervals should be developed and implemented.

At the end of this activity, a clear documentation should be provided to WWF explaining the research and evaluation process. Any programming scripts developed should be included in this documentation.

## 3. WWF Risk Filter Regulatory Risk and Opportunity Data Layer

Following completion of the methodology and data compilation components of this work, the collected data will be used to generate geospatial data layers for incorporation into the WWF Risk Filter Suite:

- Biodiversity Regulatory Risk Type, Categories and Indicators
- Water Regulatory Risk Type, Categories, and Indicators
- Biodiversity Regulatory Opportunity Type, Categories and Indicators
- Water Regulatory Opportunity Type, Categories, and Indicators

## QUALIFICATIONS AND CRITERIA

WWF is seeking a service provider with an understanding of national and international environmental law, experience in legal analysis, and the ability to compile and maintain a database for the research product. The service provider should have the ability to assess legislation in multiple languages including English, Spanish and French.

The project may require some limited collaboration with other WWF service providers (e.g., the Risk Filter Suite web developer).

Offers should include an explanation of the service provider's approach to intellectual property for the project outputs. Strong preference will be given to proposals where WWF maintains full intellectual property ownership.

## PROCESS AND TIMELINE

- 1) Scoping and methodology development – 4-6 months, commencing July 2023
- 2) Research and data assimilation – 6-12 months
- 3) Data layer generation – 2 months
- 4) Data maintenance - ongoing

## CONTACT

Proposals are kindly requested by May 22, 2023. For questions or additional information please contact Ariane Laporte-Bisquit ([ariane.laporte-bisquit@wwf.de](mailto:ariane.laporte-bisquit@wwf.de)).

WWF's standard Service Agreement contract is included at the end of this document.



**WWF Deutschland**

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Direkt: +49 (0)30 311 777-XXX  
Fax: +49 (0)30 311 777-199  
XXX@wwf.de  
www.wwf.de

## Service Agreement

between

WWF Deutschland  
Reinhardtstraße 18  
10117 Berlin

(hereinafter referred to as "WWF")

and

<Contractor Name >  
<Contractor Address >

(hereinafter referred to as "Contractor")

under the	Project no.:	<Project no/Cost unit>
	Cost center:	<Cost center>
	Contract no.:	<Contract no.>
	Purchase no.:	<Purchase no.>

**Der WWF Deutschland ist Teil der internationalen Umweltschutzorganisation World Wide Fund For Nature (WWF).**

Registriert als Stiftung WWF Deutschland • Senatsverwaltung für Justiz Berlin, Az: 3416/976/2  
Stiftungsratsvorsitzender: Dr. Valentin von Massow • Geschäftsführender Vorstand: Christoph Heinrich  
Steuer-Nr.: 27/641/09321 • USt-IdNr.: DE114236103  
Spendenkonto: IBAN DE06 5502 0500 0222 2222 22 • Bank für Sozialwirtschaft, Mainz • BIC: BFSWDE33MNZ  
Spenden an den WWF sind steuerlich abzugsfähig. Testamentarische Zuwendungen sind von der Erbschaftssteuer befreit.



## Recitals

WWF <description of the objective/project, which is pursued by WWF and to which the work contributes>.

The Contractor is <description> and shall perform the work for WWF based on the terms and conditions governed in this Agreement.

NOW THEREFORE, in consideration of the foregoing, the Parties hereto agree as follows:

## § 1 Subject Matter of the Agreement

- (1) WWF delegates to the Contractor the duty of performing the following services:

-  
-

(hereinafter referred to as the "Contract Job").

- (2) The detailed parameters of the Contract Job, the scope of the work and, if applicable, the timeframe for the work, is set forth in Annex 1, which is incorporated by reference into this Agreement. In addition to the contents specified in Annex 1, the Contractor is in principle free to determine the work content. The contractor is always free to determine his working hours and place of work. WWF has no authority to issue instructions to the Contractor and the Contractor's employees.
- (3) The Contractor has the freedom and discretion to make his own business decisions, bears the risks of his own business and is not integrated at the WWF's business sites. Moreover, the Contractor works predominantly for more than one customer and is free to determine in accordance with § 6 the content of any work he performs for third parties.
- (4) The contractor accepts the order.

## § 2 General rights and duties of the Contractor

- (1) The contractor undertakes to perform the services to be rendered under this contract in a timely and professional manner.
- (2) The Contractors are generally not entitled to hold themselves out to third parties as representatives or agents of WWF, unless the Parties have expressly agreed to an applicable written agency authorisation for a specific case or situation.
- (3) As a rule, the Contractor is under an obligation to perform the agreed work either personally or through employees who belong to his company. Upon obtaining the prior written consent of WWF, the Contractor is authorised in his own name and for his own account to engage a third party to discharge the Contract Job that was delegated to him under this Agreement. If the situation is justified, WWF may elect to object to a request to sub-contract the work. In the event WWF approves the sub-contracting, the Contractor must warrant that the sub-contractor will comply with the terms and conditions of this Agreement, specifically the rules stipulated in §§ 5 through 7. The Contractor shall be personally liable to WWF for the conduct of his sub-contractors, which shall be attributed to him as if it was his own conduct.



- (4) The Contractor may assign receivables or other claims only after obtaining the prior written consent of WWF.
- (5) The Contractor may name WWF as a reference, but only after obtaining the latter's prior written consent. The WWF logo (word and image mark) may not be used. This requires a separate license agreement.

### § 3 Fees and invoicing

- (1) The WWF shall pay the Contractor a fee of EUR <XX,XX> (in words: <amount> Euro) <per hour/per day/as a lump sum> for the contractual work performed by the Contractor in accordance with the contract.
- (2) Both contracting parties estimate that it will take xy days/hours to perform the work defined in § 1. If the Contractor recognises that the agreed amount of time for discharging the work under § 1 is inadequate, then the Contractor must communicate this fact without undue delay. Any change in the scheduling parameters will require additional, advance coordination with WWF.
- (3) The fee will effectively cover and discharge all compensation claims held by the Contractor against WWF, particularly with respect to the performance of the work and the rights set forth in § 9.
- (4) <If applicable, special instalment payments>
- (5) Payment is due 30 days net, 10 days with 2% discount, after receipt of the invoice by WWF, but not before completion of the service.
- (6) The Contractor shall issue for each partial amount an invoice, which must provide all bank details as well as the reference number: <shorthand symbol> / <project no.> / <cost center> / <contract no. / purchase no.>: The invoice is to be sent in a single PDF to accounting@wwf.de. Postal invoice transmission is not permitted. The invoice is addressed to:  
  
WWF Deutschland  
Buchhaltung (Accounting Department)  
Reinhardtstraße 18  
10117 Berlin
- (7) All amounts are net, to which the statutory value added tax (VAT) (as amended from time to time) will be added, and the Contractor must separately itemise this VAT in his invoice.
- (8) The Contractor is responsible for paying any taxes, duties and insurance costs in connection with receiving the fees.
- (9) When invoicing, the instructions in Annex 3 (Invoicing Instruction Sheet) must be observed.

### § 4 Persons designated as contacts of parties

- (1) WWF: <name, title, phone number, email-address>
- (2) Contractor: <name, title, phone number, email-address>



## § 5 Confidentiality, data protection

- (1) The Contractor agrees to treat in the strictest confidence - even beyond the end of the contract - any information concerning his authorisation, the content of this Agreement, his work for WWF, the content of any documents to which he becomes privy in connection with his work for WWF, any business, trade and research secrets of WWF and/or any statements by individual WWF employees, provided that and as long as the relevant information was not already publicly known and such public knowledge was not the Contractor's fault or the contractor is released from this secrecy by WWF in writing..
- (2) In principle, if confidential information contains personal data within the meaning of Art. 4 No. 1 of the Basic Data Protection Ordinance (DSGVO), the contracting parties undertake to comply with the relevant data protection provisions, in particular the provisions of the Basic Data Protection Ordinance (DSGVO) and the Federal Data Protection Act (BDSG), when rendering the contractual services. The parties are not liable for non-compliance with the data protection regulations or breaches of data protection by the other party.
- (3) The Contractor declares to comply with the principles set out in Article 5 of the DSGVO. This also includes that the Contractor declares to take technical and organisational measures to maintain the confidentiality, availability, integrity and authenticity of the personal data made available to it by the Customer to the extent provided for by the relevant data protection regulations.
- (4) In principle, all employees shall be obliged to maintain the confidentiality of personal data in accordance with Art. 5 para. 1 f, Art. 32 para. 4 of the Basic Data Protection Ordinance (DSGVO).
- (5) For each culpable breach of the confidentiality and data protection provisions under this Agreement, the Contractor will owe a contractual penalty to WWF **in the amount of EUR <minimum the contract sum> ("xxx euro")**. WWF reserves the right to enforce more extensive damages against the Contractor, specifically if third parties bring a claim against WWF as a result of the Contractor's breach of these duties and/or if legal counsel and procedural actions become necessary in order to defend against such claims.
- (6) The obligations under the foregoing subsections (1) through (6) will continue to apply even beyond the end of the Agreement.
- (7) If the Contractor becomes obligated by law or regulation to make a disclosure and is not himself at fault, then he shall notify WWF thereof in writing without undue delay after learning of the obligation and shall describe the reasons and provide the relevant evidence. A contractual penalty will not be due in that case.

## § 6 Avoidance of conflicts of interest

The Contractor agrees not to engage in any activity on behalf of a third party which could result in a conflict of interest between WWF and a third party. He is obligated to disclose to WWF without undue delay any existing or threatened conflict of interest. WWF has a special right of termination in the event that the WWF sees a collision with the interests of the WWF in an activity of the contractor.



## § 7 Prohibition against accepting benefits, insider trading

- (1) The Contractor is not permitted to demand, solicit promises for or receive any gifts, perks or remuneration, either for his own benefit or for the benefit of a third party, from any persons or enterprises, with whom WWF seeks to establish or maintain business relationships. This also applies to advantages or benefits, which third parties grant in view of the Contractor's position in relation to WWF.
- (2) The Contractor may not use, either for his own economic purposes or the economic purposes of a third party, any non-public information to which he becomes privy in connection with his work at WWF (particularly on the basis of this Agreement), even if such use does not entail a dissemination and publication of the non-public information (e.g., insider trading).

## § 8 Retention and return of documents

- (1) The Contractor agrees to duly retain all business and trade documents made available to him, and specifically to ensure that third parties are unable to gain visible access to such documents. Such documents must be returned to WWF during the term of the Agreement if requested, and must be returned unbidden to WWF without undue delay once this Agreement ends. All data, which were made available digitally, must be deleted by the Contractor after the end of this Agreement, unless WWF has expressly provided a different instruction or statutory rules impose upon the Contractor certain duties of retention.
- (2) The same duty of retention and restitution applies to all written materials, which relate to the affairs of WWF (e.g., Contractor's own notes and records, drafts, etc.) and which the Contractor has in its possession.
- (3) The Contractor is not entitled to exercise a right of retention with respect to such documents.

## § 9 Conveyance of ownership in work results; rights of use and exploitation

- (1) Ownership of the work results, works and products, which are rendered for WWF in connection with this Agreement by the Contractor or by a subcontractor engaged by him, shall pass fully and unconditionally to the WWF once they are rendered.
- (2) If, based on statutory provisions, ownership of the work results cannot pass to WWF (for example, because they qualify as works protected by copyright), then the Contractor hereby irrevocably grants to WWF all rights to perpetually use and exploit such work results in a manner that is geographically and substantively unrestricted and is unlimited and exclusive for all known types of use, whereby WWF is entitled at any time to transfer on a limited or unlimited basis the corresponding rights of use to third parties. Also transferred in the same manner are the right to copy, the right to edit or adapt, and the right to disseminate. Possible statutory limitations on use and exploitation remain unaffected thereby. The Contractor is not entitled to use and exploit the work results.
- (3) The above paragraphs do not apply to pictures and video sequences. For pictures and video images, the simple rights of use and exploitation are irrevocably transferred, unlimited in terms of space, content and time, unrestricted and exclusively for all known types of use, whereby



WWF is entitled at any time to pass on corresponding rights of use to third parties, either limited or unrestricted. The right of reproduction, the right of processing and the right of distribution are transferred in the same way. Possible legal restrictions on use and exploitation shall remain unaffected. The Contractor shall not be entitled to use and exploit the results of the performance.

- (4) The foregoing subsections also apply in the event this Agreement ends prematurely.

## § 10 Term and termination of this Agreement

- (1) This Agreement shall commence when it is signed /or on <date> and will end on <date>.
- (2) Each Party may at any time terminate this Agreement, either in its entirety or with respect to certain parts thereof, upon two weeks' notice to the end of a calendar month, without having to provide any reasons for the termination. The parties reserve the right to terminate this Agreement for good cause. Performance obligations of the parties, which would have to be fulfilled until the termination takes effect, remain unaffected by the termination.
- (3) Each notice of termination must be in writing in order to be valid.

## § 11 Final provisions

- (1) Amendments or supplements to this contract must be made in writing to be effective. This shall also apply to amendments and supplements to this clause. Signatures of contracts or amendments made via an e-signature system certified in accordance with ISO/IEC 27001:2013 standard and whose data is stored in the EU, such as Adobe Sign, shall be deemed to be in writing for the purposes of this Agreement. Verbal side agreements are not effective.
- (2) The Parties agree that the Code of Conduct for Suppliers as Annex 2 shall become an integral part of this Agreement.
- (3) The law of the Federal Republic of Germany shall apply to this contract to the exclusion of conflict of laws provisions.
- (4) Place of performance and judicial forum for both Parties is the registered place of business of WWF.
- (5) Should any provisions of this Agreement be or become invalid, then the validity of the remaining provisions hereof will not be affected thereby. The Parties agree in that case to fill the omission or replace the invalid provision with a provision which, in a permissible manner, most closely reflects the economic purpose of the missing or invalid provision.

For WWF:

Berlin, <TT. Monat JJJJ>

<Name >  
<Funktion>

<Name >  
<Funktion>



For Contractor:

Location, <date>

<Name Contractor>

<Function>

Annex 1: Work Description and Dates

Annex 2: Code of Conduct for Suppliers

Annex 3: Invoicing Instruction Sheet



## Annex 1

### - Work Description and Dates -

<This annex could include, for example, the definition of individual components of the work, if the work should be done over many phases. For long-term contracts and comprehensive work, this would be recommended. Such an approach would give you a better overview of the progress of the work. Description is best presented in the form of a table listing; if dates are not defined, then the word "Dates", as it appears in the heading of this Annex 1, at the end of the Agreement under the signature line and in § 1 no. 2, should be deleted.>

<u>Phases</u>	<u>Components of the work</u>	<u>Period</u>	<u>Completion</u>
1	Xxx	<Von-bis>	<Datum>
2			
3			
4			
5			
6			



## Annex 2

### Code of Conduct for Suppliers

The provisions of this Code of Conduct set forth the WWF (hereinafter: contracting entity) expectations for all suppliers / tenderers / grantees / subcontractors [hereinafter: contractor(s)].

The Code of Conduct is based on internationally recognized principles as stated in the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the International Labour Organization's fundamental conventions and UN Global Compact.

In the event of deviating international and national standards, the higher requirement shall apply.

#### General requirements

##### 1. Communication

Contractors shall ensure that this Code of Conduct is communicated to their employees and affiliated entities and that it is done in the local language and in a manner that is understood by all.

##### 2. Legal Compliance

Contractors shall fully comply with national laws, in particular labour, social and environmental regulations. The provisions as set forth in this Code of Conduct provide the minimum standards expected of suppliers/tenderers.

Contractors shall support and respect the protection of internationally proclaimed human rights and to ensure that they are not complicit in human rights abuses. In particular, contractors and their personnel shall not, directly or indirectly, engage in any practice inconsistent with international human rights laws and standards that prevent, inter alia, child labour, sexual exploitation and trafficking in human beings.<sup>1</sup>

##### 3. Control and monitoring

Contractors shall ensure that its contractors will establish and maintain appropriate management systems related to the content of this Code of Conduct, and that they actively review, monitor and modify (if necessary) their management processes and business operations to ensure they align with the below principles.

##### 4. Corporate governance – Ban on corruption and bribery

Contractors shall conduct a free, fair and competitive procurement process that precludes abusive practices.

Contractors shall respect local and international laws and not engage in any form of corrupt practices, including but not limited to extortion, fraud, or bribery.

##### 5. Counter-terrorism and anti-money laundering

The resources of the contracting entity must not be used to support criminal or terrorist purposes or in any way that breaches applicable UN, US or EU sanctions. The contracting entity does not tolerate any form of money laundering or terrorist financing

##### 6. Conflicts of interest

Contractors shall disclose any situation that is relevant for the tasks and duties done on behalf of WWF that may appear to be a conflict of interest, and disclose if any employee from WWF, one of their family members may have an interest of any kind in contractor's business or any kind of economic ties with contractor.

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<sup>1</sup> These principles are derived from Universal Declaration of Human Rights (UDHR) and are set out in the United Nations Global Compact (see [http://www.unglobalcompact.org/Issues/human\\_rights/index.html](http://www.unglobalcompact.org/Issues/human_rights/index.html))



Contractors shall not to offer any benefit such as free goods or services, employment or sales opportunity to a WWF staff member to facilitate the contractors' business.

#### 1. Employment standards

##### 1. Freedom of association and collective bargaining is respected

Contractors shall recognize the freely-exercised right of workers, without distinction, to organize, further and defend their interests and to bargain collectively, as well as to protect those workers from any action or other form of discrimination related to the exercise of their right to organize, to carry out trade union activities and to bargain collectively<sup>2</sup>

##### 2. Prohibition of forced labour and child labour

Contractors shall prohibit forced or compulsory labour in all its forms.<sup>3</sup> Employment is freely chosen.

Contractors shall not employ: (a) children below 14 years of age or, if higher than that age, the minimum age of employment permitted by the law of the country or countries where the performance, in whole or in part, of a contract takes place, or the age of the end of compulsory schooling in that country or countries, whichever is higher; and (b) persons under the age of 18 for work that, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of such persons<sup>4</sup>

##### 3. Equal and fair treatment is ensured

Contractors shall ensure equality of opportunity and treatment in respect of employment and occupation without discrimination on grounds of race, colour, ethnicity, gender or sexual orientation religion, political opinion, national extraction or social background<sup>5</sup>. All employment decisions must be made based on the principle of equal employment.

##### 4. Payment of wages & working hours

Contractors shall ensure the payment of wages in legal tender, at regular intervals in full and directly to the workers concerned. Contractors should keep an appropriate record of such payments. Deductions from wages are permitted only under conditions and to the extent prescribed by the applicable law, regulations or collective agreement, and contractors should inform the workers concerned of such deductions at the time of each payment.

Working hours must comply with national laws, collective agreements, and the provisions of the ILO whichever affords the greater protection for workers.<sup>6</sup>

##### 5. Safe working conditions

Contractors shall ensure, so far as is reasonably practicable, that: (a) the workplaces, machinery, equipment and processes under their control are safe and without risk to health; (b) the chemical, physical and biological substances and agents under their control are without risk to health when the appropriate measures of protection are taken; and (c) where necessary, adequate protective clothing and protective equipment are provided to prevent, so far as is reasonably practicable, risk of accidents or of adverse effects to health<sup>7</sup>

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<sup>2</sup> These principles are set out in the ILO Fundamental Conventions, No. 87, Freedom of Association and Protection of the Right to Organise, 1948 and No. 98, Right to Organise and Collective Bargaining, 1949.

<sup>3</sup> This principle is set out in the ILO Fundamental Conventions, No. 29, Forced Labour, 1930 and No. 105, Abolition of Forced Labour, 1957.

<sup>4</sup> These principles are set out in the ILO Fundamental Conventions, No. 138, Minimum Age, 1973 and No. 182, Worst Forms of Child Labour, 1999 and in the UN Convention on the Rights of the Child

<sup>5</sup> These principles are set out in the ILO fundamental Conventions, No. 100, Equal Remuneration, 1951 and No. 111, Discrimination (Employment and Occupation), 1958.

<sup>6</sup> These principles are set out in ILO Conventions No. 95, Protection of Wages, 1949 and No. 94, Labour Clauses (Public Contracts), 1949 and in a number of Conventions addressing working time (see: <http://www.ilo.org/global/standards/subjects-covered-by-international-labour-standards/working-time/lang--en/index.htm>)

<sup>7</sup> These principles are set out in the ILO Conventions, Recommendations and Codes of Practice identified at:

<http://www.ilo.org/global/standards/subjects-covered-by-international-labour-standards/occupational-safetyandhealth/lang--en/index.htm>



#### 6. No harsh or inhumane treatment

Contractors shall create and maintain an environment that treats all employees with dignity and respect.

Contractors shall neither use or engage in, nor allow their employees or other persons engaged by them to use or engage in, any: threats of violence, verbal or psychological harassment or abuse, and/or sexual exploitation and abuse. Sexual exploitation and abuse violate universally recognized international legal norms and standards and have always been unacceptable behaviour and prohibited conduct.

Contractors shall take all appropriate measures to prohibit their employees or other persons engaged by the contractors, from engaging in sexual exploitation and abuse.

Contractors shall create and maintain an environment that prevents sexual exploitation and abuse. Moreover, no harsh or inhumane treatment coercion or corporal punishment of any kind is tolerated, nor is there to be the threat of any such treatment.

Contractors shall not engage in the sale or manufacture of anti-personnel mines or components utilized in the manufacture of anti-personnel mines.

### II. Environment:

Contractors shall comply with existing legislation and regulations regarding the protection of the environment.

Contractors should, wherever possible, support a precautionary approach to environmental matters, undertake initiatives to promote greater environmental responsibility and encourage the diffusion of environmentally friendly technologies implementing sound life-cycle practices.

Contractors shall ensure that chemical and other materials posing a hazard if released to the environment are identified and managed to ensure their safe handling, movement, storage, recycling or reuse and disposal.

Contractors shall ensure that wastewater and solid waste generated from operations, industrial processes and sanitation facilities are monitored, controlled and treated as required prior to discharge or disposal.

Contractors shall ensure that air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting chemicals and combustion by-products generated from operations are characterized, monitored, controlled and treated as required prior to discharge or disposal. Contractors shall comply with the UNEP Stockholm Convention on Persistent Organic Pollutants ("POPs Convention"<sup>88</sup>).

### III. Review of this Code

The contracting entity might review this Code of Conduct on a regular basis and will introduce revisions where necessary or appropriate as well as inform the partners/suppliers/tenderers/grantees/subcontractors about these changes.

### IV. Compliance with this Code

Upon written request, the contracting authority may carry out audit on contractor's facilities to verify Contractor's compliance with the Code of Conduct.

This Code of Conduct is a binding component of the contract and a breach of its obligations may lead to contractual penalties or termination of the contract if the Contractor does not cease or remedy the breach upon request.

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<sup>88</sup> <http://www.pops.int/>



## Annex 3

### Invoicing Instruction Sheet

In accordance with the Value Added Tax Act, the following information must be included on your invoice when you invoice us

**General notes:**

1. Please note the following information on the invoice:

- Order or request code
- Employee code/Cost centre/Project code/Contract number

You can obtain the information you need from your direct contact person at the WWF Germany.

2. Please send the respective invoice including the invoice attachments in a summarised PDF document to [accounting@wwf.de](mailto:accounting@wwf.de).

Invoice attachments can be delivery notes, performance records, etc..

Your payment period does not start until the invoice has been received correctly and in full by WWF Germany. Incorrectly issued invoices must be requested again and can lead to payment delays.

Please ensure that your invoices include the following data:

Name and address

- Full name and address of the service providing company/organisation/individual
- Full name and address of WWF Germany as invoice recipient:

WWF Deutschland  
Reinhardtstraße 18  
10117 Berlin  
Germany

Invoice number and date

- Consecutive invoice number that uniquely identified your invoice
- Date of invoice

Tax Identification code (Tax ID)

- Tax code and VAT code of the service providing company/organisation/individual
- VAT code of WWF Germany: DE114236103

Service record

- Service description and period of service
- Quantity and price per unit



#### Taxation of the service

- Assessment basis for VAT calculation (net amount) for each individual tax rate
- Applied VAT rate or reference to exemption from VAT
- Total invoice amount (gross amount=net amount + VAT)

#### Payment term and bank details

- Due date
- Bank details (name of the bank, IBAN, BIC/SWIFT)

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#### Additional information for foreign companies/organisations/individuals

Services within the EU: In accordance with European tax regulations the tax liability is reversed from the service provider to the service recipient (reverse charge procedure). Therefore, WWF Germany, as the recipient of the service, pays the VAT.

Services in Non-EU countries: In most Non-EU countries, the reverse charge procedure is also applied, but there is no uniform legal basis.

Foreign companies/organisations/individuals must provide the following information on the invoice:

- The provided service will be invoiced net (no VAT on invoice)
- The invoice must include the reference "Reverse Charge Procedure" or a reason for exemption from VAT
- VAT code of the service providing company/organisation/individual must be stated on the invoice
- VAT code of WWF Germany must be stated on the invoice: DE114236103

Note: This leaflet is for information purposes only and does not constitute legal or tax advice.