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## **ACCOUNTOR CODE OF CONDUCT FOR SUPPLIERS**

Accountor specialises in software and services for financial and HR management. The group employs more than 2,300 experts, in six countries. Our mission is to help our customers use the possibilities of modern technology and digitalization in their everyday work. We operate in Finland, Sweden, Norway, Denmark, Netherlands and Ukraine.

Accountor is committed to be trustworthy, responsible and ethical towards our customers, partners, employees, directors and other stakeholders. We monitor both our own operations and the operations of our supplier chain.

This Code of Conduct for Suppliers describes the key areas related to Environmental, Social, and Governance (ESG) matters that are central to us in our supplier chain. Accountor's Suppliers are obliged to implement the principles of this Code of Conduct for Suppliers in their business activities. Suppliers are also expected to have appropriate management systems in place to ensure compliance with this Code of Conduct for Suppliers, proportionate to the size, complexity and risks of their business.

This Code of Conduct is binding to all the Suppliers of our business lines in all the countries we operate. Supplier in this Code of Conduct refers to all those persons or legal entities and their employees and consultants who deliver products or services to Accountor.

### **Environmental**

Accountor is committed to protect the environment. We follow the applicable environmental legislation, contractual requirements, guidelines and recognised good practices. In our daily operations, we seek to minimise the environmental effect. For example, we make our operations more efficient and reduce our carbon footprint, energy consumption and amount of waste.

We require our Suppliers and other business partners consider the climate impact of their operations. We expect our Suppliers to have an environmental program and where appropriate, to the size and nature of their operations, address the environmental impacts from their operations including raw material usage, greenhouse gas emissions, water, waste, air quality and biodiversity.

### **Social**

Accountor's Suppliers must comply with the applicable laws and regulations, as well as the principles of good corporate citizenship in all the countries in which they operate.

One of Accountor's principles is to put people first and we are committed to the principles of The Universal Declaration of Human Rights and the United Nations' Global Compact. We also expect our Suppliers and business partners to share these values.

We believe that diversity, equality and inclusion are social and economic imperatives and expect our Suppliers to share this commitment in their operations, workforce and within their supply chains.

The Suppliers must follow International Labour Organisation's (ILO) fundamental principles and rights at work:

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- freedom of association and the effective recognition of the right to collective bargaining;
- the elimination of all forms of forced or compulsory labour;
- the effective abolition of child labour;
- the elimination of discrimination in respect of employment and occupation; and
- a safe and healthy working environment.

In addition to these standards and principles, we require all our Suppliers to provide occupational health care services for its employees.

Our Suppliers are expected to maintain a workplace free of discrimination, harassment, victimization, and to not tolerate any other form of inappropriate behaviour or abuse on any grounds, including but not limited to age, disability, ethnic or social origin, gender, gender identity, nationality, race, sexual orientation, marital status, parental status, pregnancy, political convictions, religious beliefs, or union affiliation. Suppliers are expected to maintain an environment free of harassment, violence and abuse (physical or verbal) at all times.

## **Governance**

Accountor expects our Suppliers to act with high ethical standards. They must act against bribery, corruption and money laundering including obeying national and EU regulation on anti-money laundering and counter terrorist financing as well as regulation regarding sanctions in addition to applicable laws and regulations in general.

Our Suppliers must not provide lavish or otherwise inappropriate gifts, fees, favors, other compensation, including travel and entertainment, that are intended to influence, or may appear to influence, a business decision. The offering of gifts, travel and entertainment may create an inappropriate obligation or expectation or appearance of an improper exchange.

Accountor respects the confidentiality of our customers and expects high standards and processes from our Suppliers when it comes to confidentiality. They must protect their own, Accountor's and our customers' confidential information and trade secrets from unauthorised disclosure and misuse and must not share them with third parties except under approved terms. The Suppliers must respect and protect the confidential information of others with the same care as Accountor.

Accountor's Suppliers must respect privacy in all its aspect and to handle personal data and other data appropriately. We obey all applicable laws and regulations concerning privacy and expect our Suppliers to do so, as described in our Supplier agreements. If any breach or violation of personal data is noticed during the assignment to Accountor, the Suppliers must report and act according to the applicable privacy legislation.

Our Suppliers must not infringe anyone's right to intellectual property. They must not represent third parties' intellectual property as their own. The Suppliers must respect and protect the intellectual property of others with the same care as Accountor.

The Suppliers must make sure that their employees are aware and regularly trained of all confidentiality, privacy and intellectual property requirements as described in legislation, and in this Accountor Code of Conduct for Suppliers.

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**Compliance of the Code of Conduct for Suppliers**

Accountor expects our Suppliers and partners to commit to the compliance of the principles and standards described in this Code of Conduct for Suppliers, and to monitor their own subcontractors' activities.

We value transparency and expect our Suppliers and partners to provide information to Accountor on request about matters described in this Code of Conduct for Suppliers.

If a Supplier is found to be in violation of the requirements of this Code of Conduct for Suppliers, the Supplier shall to inform Accountor immediately or as soon as it is practicable and remedy any such violation in a timely and sensitive manner. Material breach of the Code of Conduct for Suppliers or repeated refusal to provide the required information may lead to the termination of cooperation with Accountor.

In addition to what is described here, the agreement between Accountor and the Supplier may contain detailed terms, for example, but not limited to, information security, data protection, IPR rights and other specific issues. These contract details are to be considered primary and this Code of Conduct should be viewed as an addendum.