



SUPPLIER AND BUSINESS PARTNER

CODE OF CONDUCT

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Background

The Hogia Group – a company driven by entrepreneurship

Hogia develops, sells, and supports software and system solutions that enable companies to focus on their core business rather than on complicated and time-consuming administration.

Our offering ranges from small accounting software for sole traders to comprehensive, industry-specific IT solutions and systems, for example for public transport operators, haulage companies, auditing firms, real estate companies, and retail chains.

The Hogia Group consists of around 30 operating companies, each active within a clearly defined business area. Our organizational structure is deliberately built on small-scale operations and an entrepreneurial spirit. This corporate culture fosters dedicated employees who provide our customers with the best possible business solutions.

The Hogia Group's head office is located in Stenungsund, where the company was founded in 1980. Today, the family-owned group has grown to 650 employees and operates across the Nordic region and the United Kingdom.

Sustainable business through responsibility and long-term commitment

At Hogia, we are proud to say that we take responsibility – because we want to, and because we can. Today, sustainability is part of our DNA and is naturally integrated into our operations and our products. We act responsibly in our roles as supplier, customer, employer, partner, and member of society. Social, economic, and environmental sustainability guide our decisions at all levels and across all areas.

Hogia's Supplier and Business Partner Code of Conduct is based on the principles of the United Nations Global Compact and defines the Group's fundamental requirements in the areas of human rights, working conditions, environment, and business ethics. Hogia expects its suppliers and business partners to comply with the principles set out in this Code of Conduct, or to have equivalent standards that are upheld within their own operations.

Suppliers and partners must always ensure compliance with the most recent version of this Code of Conduct.

Purpose

These ethical guidelines apply to all subsidiaries within the Hogia Group, hereinafter referred to as "Hogia." The term "Supplier" includes the Supplier itself, its subsidiaries, and the supply chain entities directly linked to the delivery to Hogia, as well as Hogia's collaboration and integration partners. These ethical



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guidelines follow the EU regulation CSRD's definition of own workforce, which includes full-time and part-time employees, as well as consultants and other contractors.

Awareness and acceptance of these ethical guidelines form part of the Supplier's qualification process. By accepting them, the Supplier demonstrates compliance with all requirements set out in the ethical guidelines regarding integrity and corporate responsibility.

Human rights and working conditions

Freedom of association and collective bargaining

The Supplier shall respect the rights of workers to freely join or form trade unions of their own choosing, as well as to engage in collective bargaining. As an employer, the Supplier shall adopt an open attitude towards trade union activities and their organizational work.

In situations where the right to freedom of association is restricted by law, the Supplier shall facilitate and not hinder alternative mechanisms for free and independent organization and bargaining.

Wages and benefits

The Supplier shall pay all employees at least the minimum wage as well as all statutory benefits in accordance with applicable laws and regulations. Employment conditions, total compensation and statutory benefits, working hours, vacation, other leave entitlements, and public holidays shall be in compliance with applicable laws, regulations, and mandatory industry standards.

Forced or compulsory labor

The Supplier shall prohibit all forms of forced labor, slavery-like practices, or involuntary work.

All employees shall receive written and comprehensible information about their terms of employment regarding wages before commencing work, as well as details of their pay for the relevant pay period each time wages are paid.

All work shall be voluntary, and employees shall be free to leave their employment or terminate their contracts with reasonable notice. The Supplier shall not withhold wages, identity documents, or work permits as a condition of employment, nor shall employees' freedom of movement be restricted.

Child labor and young workers

The Supplier shall work against all forms of child labor. The Supplier shall not employ children below the minimum age for employment or the age for compulsory schooling in the country of operation, whichever is higher. The Supplier shall also not employ young workers under the age of 18 to perform work that may be hazardous or harmful to their health and safety.



Non-discrimination

The Supplier shall not engage in any form of discrimination in contractual or employment relationships. This also applies to employees' rights to training, promotion, and rewards. Prohibited grounds of discrimination include gender, gender identity or expression, ethnicity, marital status, religion or other belief, trade union membership or political affiliation, disability, sexual orientation, or age. The Supplier is also expected to treat job applicants without discrimination.

Responsible sourcing of minerals

The Supplier shall have established procedures to identify, assess, and manage risks associated with the use of conflict minerals – tin, tantalum, tungsten, gold (3TG) – as well as cobalt and other minerals that may contribute to the financing of armed conflicts or human rights violations. The Supplier shall take appropriate measures in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.

Health and safety

The Supplier shall provide a safe and hygienic working environment, taking into account industry knowledge and any specific hazards. Appropriate measures shall be taken to prevent accidents and health risks arising from, associated with, or occurring in the course of work, by minimizing workplace hazards to the extent reasonably practicable.

Through continuous risk assessments, the Supplier shall ensure safe and healthy working conditions at all workplaces and sites where production or work is carried out. Appropriate health and safety information, training, and protective equipment shall be provided to employees who require them in order to perform their work safely and in a healthy manner.

Environment

We actively strive to reduce our climate impact and to contribute to the global goal of limiting warming to a maximum of 1.5 °C, in line with the Paris Agreement.

Management of environmental risks

The Supplier shall hold all necessary environmental permits and licenses for its operations and comply with national environmental legislation. The Supplier shall apply a structured and systematic approach to managing environmental aspects. This includes maintaining an appropriate management system for the business to handle environmental risks and protect the environment, as well as action plans, targets, and follow-up of environmental performance. Environmental and climate-related data shall be made available upon request, and any requirements regarding thresholds and targets may be specified in the relevant agreement.



Environmentally friendly alternatives

The Supplier shall support the precautionary principle, meaning that the Supplier shall strive to avoid materials and methods that may pose environmental or health risks when better alternatives are available. The use of virgin raw materials shall be reduced through continuous optimization of material usage, increased recycling and reuse of raw materials, and minimization of waste. The Supplier shall ensure compliance with all product-related requirements and shall be able to disclose the material content and origin of the products delivered to Hogia.

Promotion of circularity

We expect the Supplier to manage its operations responsibly with regard to environmental risks and impacts. The Supplier shall ultimately strive to avoid, and otherwise work to reduce, waste and emissions to air, water, and soil resulting from its operations. Efficient technologies that reduce environmental impact should be used to the greatest extent possible. In all areas of operation, the Supplier shall strive to implement circularity, energy efficiency, and waste management in order to reduce its environmental footprint, and should have measurable indicators in place to monitor progress.

Business ethics and corporate integrity

The Supplier shall conduct its business in accordance with internationally agreed standards and principles of business ethics.

Anti-corruption

The Supplier shall work against all forms of corruption. The Supplier must not engage in, tolerate, or ignore any form of corruption, bribery, extortion, or embezzlement. The Supplier shall not offer or accept any benefit intended to obtain an improper or undue advantage. Such improper benefits may include cash, non-monetary gifts, entertainment, travel, services, or other forms of convenience. Hogia complies with the Swedish Business Code to Prevent Corruption in Business and expects its suppliers to do the same.

Competition and antitrust

The Supplier must comply with all laws and regulations aimed at protecting competition and preventing antitrust violations. The Supplier must not exchange current, new, or future competition-sensitive information (including, but not limited to, pricing information) with competitors. The Supplier is expected to compete in full compliance with international and national competition laws and regulations on free and fair competition.



Efficient technologies that reduce environmental impact should be used to the greatest extent possible."

Conflict of interest

The Supplier shall avoid conflicts of interest that could compromise the Supplier's credibility within Hogia or undermine the trust of other stakeholders in Hogia. In cases where the Supplier identifies a conflict of interest, it is the Supplier's obligation to immediately report this to Hogia.

Sanctions and export control

The Supplier is committed to complying with all applicable trade laws, sanctions, and export control regulations. The Supplier shall refrain from engaging in or supporting any business activities that are in violation of international or national laws and regulations governing trade and export.

Whistleblowing

If the Supplier has more than 50 employees the Supplier shall have a whistleblowing mechanism in place that enables employees and other stakeholders to report suspected misconduct, irregularities, or violations within the company's operations. Whistleblowing shall be handled confidentially and in accordance with applicable legislation to ensure safe and fair reporting.

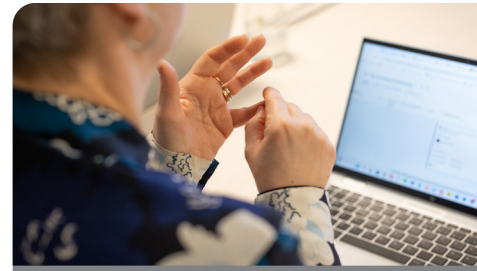
Information protection

Confidential/protected information

The Supplier shall handle confidential, proprietary, and personal information in a correct manner. Such information must not be used for any purpose (e.g., advertising, publicity, or similar) other than the business purpose for which it was intended, unless prior written approval has been obtained from the information owner. With regard to the protection of proprietary information, the Supplier must implement all necessary technical and organizational security measures to comply with all applicable laws governing the handling of data to which Hogia and/or the Supplier are subject, including, but not limited to, the GDPR, trademark law and other intellectual property laws, the Data Act, and the Cyber Resilience Act.

Information security

The Supplier must protect the confidential and proprietary information of others, including personal information, against unauthorized access, destruction, alteration, and disclosure. This shall be achieved through appropriate technical, physical, organizational, and electronic security measures, which shall be continuously reviewed and updated to consistently reflect at least industry standards. The Supplier shall also ensure that equivalent security requirements are maintained throughout the entire supply chain, in order to guarantee consistent protection of information at all stages.



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Data protection

The Supplier shall comply with (i) EU Regulation 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (GDPR); (ii) laws and regulations adopted to implement the GDPR; and (iii) any other applicable regulations (including laws, case law, and regulatory requirements). The Supplier must comply with laws and regulations designed to protect competition and prevent anti-competitive practices.

Responsible use of artificial intelligence (AI)

Artificial intelligence (AI) shall be used in a responsible, transparent, and ethical manner. The Supplier shall ensure that AI solutions are not used in ways that result in discrimination, breaches of privacy, or other harm to individuals or society. Users shall be informed when they are interacting with AI and how their data is being processed. All use of AI must comply with applicable laws and regulations, including the EU Artificial Intelligence Act, GDPR, and other relevant standards.

Monitoring and compliance

The Supplier shall maintain appropriate systems and procedures to ensure compliance with this Code of Conduct. These systems and controls shall also cover the Supplier's own subcontractors and business partners that provide goods and services to Hogia. Hogia reserves the right, when necessary, to follow up on and verify that the Supplier and its subcontractors comply with the standards and principles set out in this Code of Conduct.

Consequences of violations

The Supplier shall be given the opportunity to remedy any shortcomings. In cases of misconduct that Hogia considers serious, or in the event of repeated breaches of this Code of Conduct, Hogia reserves the right to terminate the cooperation with immediate effect. Further information regarding the consequences and handling of violations of this Code of Conduct is set out in the relevant agreement.

Amendments and review

Hogia reserves the right to revise and update this Code of Conduct at any time. The Supplier is responsible for staying informed of the current version and ensuring that its operations, as well as those of its subcontractors, comply with the most recently published version.



We at Hogia view this Code of Conduct as a shared compass.

By respecting it, we contribute to a sustainable and inclusive future where we take responsibility for our actions and work together to build an environment characterized by trust, respect, and care.