

Anti Slavery Policy

Andersen legal entities (hereinafter – Andersen) have a zero-tolerance approach to modern slavery and we are committed to acting ethically and with integrity in all our business dealings and relationships and to implementing and enforcing effective systems and controls to ensure modern slavery is not taking place anywhere in our own business or in any of our supply chains. As part of our contracting processes, we include specific prohibitions against the use of forced, compulsory or trafficked labor, or anyone held in slavery or servitude, whether adults or children, and we expect that our suppliers will hold their own suppliers to the same high standards.

This Policy applies to all the suppliers and employees of Andersen.

1. MANAGEMENT RESPONSIBILITIES

- 1.1 The Management of Andersen has overall responsibility for ensuring that this policy complies with the Andersen legal and ethical obligations.
- 1.2 The Chief Legal Officer is responsible for implementing this policy, monitoring its use and effectiveness, dealing with any queries about it, and auditing internal control systems and procedures to ensure they are effective in countering modern slavery.
- 1.3 Resource Managers and Senior Resource Managers are responsible for ensuring that those reporting to them understand and comply with this policy.

2. EMPLOYEES' RESPONSIBILITIES

- 2.1 Andersen Employees are required to avoid any activity that might lead to violation of this Policy.
- 2.2 The Employee must immediately notify their Resource Manager or Chief Legal Officer if they believe or assume that the breach of this Policy has occurred or may be occurred in the future due to the organizational risks.
- 2.3 Andersen aims to encourage transparency within the company – therefore, in case of doubt, the Employees are supported to raise concern, even if they turn out to be mistaken.

3. COMMITMENT TO INCLUSIVE WORKING ENVIRONMENT

Andersen has processes and programs in place which enable the creation of a fair and inclusive working environment. Respecting employee rights goes beyond the mere adherence of laws and regulations. The well-being of the Employees, their fair and equal treatment are very important for Andersen. We believe in equality of opportunities and are committed to creating a fair environment where people can succeed regardless of gender, age, ethnicity, disability, sexual orientation or race or cultural ethnicity among others.

4. BREACHES OF THE POLICY

Any Employees who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct. Andersen may immediately terminate the relationship with the consultants and suppliers working on our behalf if they breach this policy.

5. TRAINING

To ensure a good understanding of the risks of modern slavery and human trafficking in our business and supply chains, Andersen requires all Human Resources, Resource



Management and Sales departments to familiarize themselves with the Policy and complete appropriate training module.

6. **EFFECTIVE DATE**

Compliance with this Policy is to take effect immediately following approval by the Executive Management.