

# Andersen Business Partner

## Code of Conduct



# Code of Conduct



- As a well-established international software development company, Andersen has earned the trust of its many customers operating all over the world. **Andersen's history, customer referrals, and experienced employees are your guarantee of success.**
- As a top-ranked and trusted software development company, we run a pool of proficient IT experts and use the best available tools and techniques to engineer advanced software for our business partners.
- As a leading strategic partner to companies around the world, we have leveraged technology to enable business transformation. We address the entire breadth of business needs, from strategy and design to managing operations. To do this, we draw on deep industry expertise and a command of the fast-evolving fields of cloud, data artificial intelligence, connectivity, software, digital engineering, and platforms.

We are fully aware of our responsibilities because of our activities thus, we have given ourselves a strict set of ethical standards to guide us in our business practices.

We expect all of our business partners, including subcontractors, i.e. all companies who do business with Andersen company, to adhere to the same ethical standards. For this purpose, Andersen has produced this Business Partner Code of Conduct (BPCoC), which sets the minimum standards for doing business with any Company or Business Unit.



The business partner shall comply with all laws applicable to its business. The business partner shall support the principles of **the United Nations Global Compact, the UN Universal Declaration of Human Rights, the UN Principles on Business and Human Rights, the OECD Guide lines for Multinational Enterprises** as well as **the 1998 International Labor Organization Declaration on Fundamental Principles and Rights at Work**, in accordance with national laws and practice.

This especially applies to:



## HUMAN RIGHTS AND FAIR LABOR PRACTICES

### Child labor

The business partner shall not employ children under the legal age of employment in any country or local jurisdiction. The business partner shall apply a minimum working age of 15 years, even where local legislation permits younger children to be employed. Workers under the age of 18 shall only perform work in accordance with legal requirements of their country of employment (e.g. with regards to working time and working conditions) and subject to any requirement regarding education or training.

### Forced labor

The business partner shall not use any form of forced, bonded, compulsory labor or modern forms of slavery. All labor must be voluntary. Workers must be allowed to maintain control over their identification documents (e.g. passports, work permits or any other personal legal documents). The business partner shall ensure that workers do not pay fees or make any payment connected to obtaining employment throughout the hiring process and the employment period. The business partner shall be responsible for payment of all fees and expenses (e.g. licenses and levies) relating to workers, where legally required. Punishment, mental and/or physical coercion as well as any other form of human trafficking are prohibited. Disciplinary policies and procedures shall be clearly defined and communicated to the workers.

### Compensation and working hours

The business partner shall comply with all applicable local laws and mandatory industry standards regarding working hours, including overtime, rest breaks and paid vacation. The business partner shall compensate its workers in accordance with local minimum wage legislation and terms of applicable collective bargaining agreements as well as with industry standards. The business partner shall pay workers in a timely manner and clearly convey the basis on which workers are being paid (i.e. receive employment documents in a language they understand). Deductions from wages as a disciplinary measure shall not be allowed, if not legally permitted.





## HUMAN RIGHTS AND FAIR LABOR PRACTICES

### Freedom of association and collective bargaining

The employees of the business partner must be free to join or not to join a union/employee representation of their choice, free from threat or intimidation. The business partner recognizes and respects the right to collective bargaining in accordance with applicable local laws.

### Diversity and inclusion

The business partner shall promote an inclusive work environment that values the diversity of its employees. The business partner shall be committed to equal opportunities and not discriminate or tolerate discrimination or harassment with respect to gender, ethnic and national origin, race, color, religion, age, disability, sexual orientation and identity, or any other characteristic protected by law.



## DATA PROTECTION, INFORMATION SECURITY, AND DISCLOSURE OF INFORMATION

The business partner shall adhere to applicable data protection laws, including security of personal data, as well as to respective regulation, e.g. **GDPR**, in particular with regard to personal data of customers, consumers, employees and shareholders. The business partner shall comply with all said requirements when personal data is collected, recorded, hosted, processed, transmitted, used or erased.

The information security requirements applicable to business partners with regards to any data entrusted to their control during and after their engagement with Andersen based on international standards, such as the **Code of Practice for Information Security Management**. Business partners should take account of the need to protect the confidentiality, integrity and availability of information. At all times the required level of information security and control to be ensured by business partners must be commensurate with the sensitivity, value and criticality of the information being processed throughout the lifecycle of the information.

The business partners shall safeguard and make only appropriate use of confidential information. The business partner shall comply with any contractual requirements on data protection and information security and shall not disclose any information that is not known to the general public.



## HEALTH & SAFETY

We expect our business partners to strive to implement the standards of occupational health and safety at a high level by applying a health and safety management approach appropriate for the business.

The business partners shall comply with applicable occupational health and safety regulations and provide a work environment that is safe and conducive to good health e.g. drinking water, in order to preserve the safety and health of employees, safeguard third parties and prevent accidents, injuries and work-related illnesses. This includes regular workplace risk assessments and the implementation of adequate hazard control and precautionary measures, including the provision of appropriate Personal Protective Equipment (PPE). Employees are to be adequately educated and trained in health and safety issues in a language they understand.



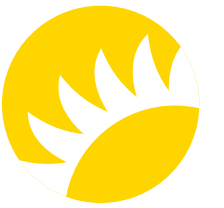
## BRIBERY AND CORRUPTION

The business partner shall comply with all applicable national and international anti-corruption laws and regulations. The business partner shall not (neither directly nor indirectly) offer, provide or accept anything of value to improperly influence an official act or to secure an improper advantage in order to obtain or retain business. This includes so-called facilitation payments or other benefits provided to public officials for routine non-discretionary actions.



## MONEY LAUNDERING & FINANCIAL RECORDS

The business partner shall comply with applicable laws and regulations designed to combat money laundering activities. The business partner shall maintain financial records and reports according to applicable laws and regulations.



## FREE COMPETITION

The business partner shall comply with applicable competition and anti-trust laws.



## CONFLICTS OF INTEREST

A conflict of interest is any personal or financial interest, any business or personal activity or relationship, prior or current employment, or any obligation that may interfere with the ability to objectively perform job duties and responsibilities or impair independence and objectivity. Such conflict of interest situations include critical relationships such as a relationship by blood or marriage, partnership, participation or an investment in business partners or competitors. The business partner shall immediately disclose any actual or potential conflict of interest related to its activities with Andersen.



## BUSINESS CONTINUITY PLANNING

The business partner shall be prepared for any disruptions of its business (e.g. natural disasters, terrorism, supply chain disruptions, communicable disease outbreaks –epidemics or pandemics, information security issues, cyber-attacks).

This preparedness includes business continuity plans that protect both employees as well as the environment from the effects of possible serious disruptions that may arise within the domain of operations.



## **BUSINESS PARTNER DIALOGUE**

The business partner shall implement equivalent standards e.g. ethical standards, to the ones laid out in this BPCoC for their own business partners, as part of fulfilling their contractual obligations.



## **RESPECT AND DUTY OF CARE**

All business partners are required to act and interact with respect and in good faith with employees of Andersen. Business partners are to exercise due care in the use of property and equipment entrusted to them, as if the property is their own.

When using property or materials that carry Andersen or brand, all business partners shall exercise particular care as any of their actions or activities may be associated with Andersen. Any unauthorized use of branded or trademarked materials or equipment is to be avoided. It is considered a misuse of Andersen or trademarked materials and equipment if even an appearance of impropriety can be inferred.



## **COMPLIANCE WITH THE BUSINESS PARTNER CODE OF CONDUCT**

Andersen reserves the right to check compliance with the requirements of this BPCoC, for example through self-assessments and audits either by Andersen or a third party. The business partner shall strive for continuous improvement, such as working conditions or diversity, and reporting on progress for sustainability. In case a breach is identified, the business partner shall create an incident report and present a corrective action plan.

The terms and conditions set forth in this Business Partner Code of Conduct reflect Andersen's values and commitment to its business partners, the communities which we serve. Therefore, any breach of these terms and conditions must be cured. Without prejudice to any other contractual remedies Andersen may be entitled to, any failure to cure such a breach immediately will cause Andersen to consider ending the commercial relationship.





## REPORTING IRREGULARITIES

In case you wish to report suspected breaches of law, or any violation of this BPCoC, you can contact via **[feedback@andersenlab.com](mailto:feedback@andersenlab.com)**



## CONTINUOUS IMPROVEMENT

The business partner shall feel encouraged to proactively approach Andersen innovative ideas which contribute to further social or economic improvement. Andersen values the open exchange of new ideas and is willing to explore new opportunities jointly with business partners.