

Andersen Code of Conduct

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The main principals



01 | Be honest, fair, and trustworthy in all your actions.

02 | Respect legislation and rules governing our business in any country we are operating.

03 | Fulfil your obligation to be the Voice of Integrity and promptly report any concerns about compliance with legislation, Andersen procedures, or this Code.

04 | Simple compliance is the more effective, and effective compliance is a competitive advantage.

Who should follow the code of conduct



The andersen code of conduct must be understood and followed by anyone who works for or represents Andersen.

01

Compliance with this Code of Conduct is **mandatory for all Andersen employees**, regardless of seniority level, country, and type of employment. Failure to do so will result in disciplinary action, and may lead to termination of employment with Andersen.

02

Employees are expected to read the Andersen Code of Conduct and use it in their day-to-day work, always keeping in mind that they each have a personal responsibility to incorporate the principles – and encourage others to incorporate them – into their actions. It is available in several languages to ensure its accessibility to everyone at Andersen

03

Additionally, we expect **Andersen third parties, consultants, contractors, and anyone assigned to provide temporary work or services for Andersen to follow the Andersen Code of Conduct** regarding their work for our company. Failure to do so may result in the termination of their relationship with Andersen.

- Make sure these parties understand the Code of Conduct.
- Require these parties to comply with all relevant aspects of Andersen's compliance policies.
- Provide these parties with education and information about our policy requirements.
- Take action after learning that a third party failed to abide by Andersen's compliance policies.

Be the voice of integrity



Being the voice of integrity isn't always easy, but when we raise integrity concerns, we make our company stronger and protect our colleagues from harm.

Keep in mind

- 01 | **You do not need to be sure that a violation has occurred.** At the same time, **you are obligated to promptly raise a concern when you see a situation where our integrity principles or Code are not followed.**
- 02 | Confidentiality is respected, and you may even choose to remain anonymous. However, if you identify yourself, we can follow up with you and provide updates. Your identity and information will only be shared on a "need-to-know" basis.
- 03 | Any retaliation — whether direct or indirect — against employees who raise a concern is grounds for corrective actions up to and including dismissal.

Be the voice of integrity



Being the voice of integrity isn't always easy, but when we raise integrity concerns, we make our company stronger and protect our colleagues from harm.

How to raise an integrity concern

We offer several channels for raising concerns. You can choose to speak to someone about a potential integrity issue or put it in writing. Generally, your Country HR or line manager will be in the best position to resolve an integrity concern, **but other resources include:**

- Company legal counsel.
- **Next level of management.**
- The Andersen Executive team (Board of Directors).
- Confidential Andersen Feedback Line. _

How do we handle integrity concerns

We fairly examine every integrity concern reported, and managers must escalate employees' concerns to a Country HR or legal department.

During the investigation process, Andersen is committed to the following:

- Determine the facts through interviews and/or the document review.
- Recommend corrective action if necessary.
- Provide the person who raised the original concern (if that person is known) with updates on the outcome.

The andersen feedback line

You can report suspected violations of this Code via the **Andersen Feedback line** by using a confidential mailbox by writing an email to **feedback@andersenlab.com** (please, indicate that your enquiry is about Andersen, including the exact Andersen office in question).

What must employees do?



Be knowledgeable

- Gain a basic understanding of the Code of Conduct.
- Learn the Code of Conduct in detail and understand its relevance to your job responsibilities.
- Learn about your business and regional policies and procedures and understand how to apply them to your job

Be aware

Note that Andersen might review, audit, monitor, intercept, access, and disclose information processed or stored on Andersen equipment and technology or personally owned devices with Andersen network access.

Be committed

- Promptly raise any concerns about potential violations of law or any ANDERSEN policies.
- Cooperate fully and honestly with HR and/or Legal colleagues in matters related to integrity concerns.

What must employees do?



The cost of non-compliance

Andersen people who do not fulfil their integrity responsibilities face disciplinary action up to and including the termination of their employment. The following examples of conduct can result in disciplinary action.

Examples

- Violating laws, the Code of Conduct, and/or Andersen policies or requesting that others do the same.
- Retaliating against another employee for reporting an integrity concern.
- Failing to promptly report a known or suspected violation of ANDERSEN's integrity policies.
- Failing to act with honesty and integrity in interactions with colleagues or external partners.

What must leaders do?



We hold our leaders accountable for creating a culture of compliance in which employees understand their responsibilities and feel comfortable raising concerns without fear of retaliation. leaders' responsibilities span prevention, detection, and response to compliance issues.



- Personally, set an example of integrity through both actions and words.
- Ensure employees understand that business results are never more important than ethical conduct and compliance with policies.
- Create an open environment in which every employee feels comfortable raising concerns.
- Communicate the importance of compliance with sincerity and conviction at every appropriate opportunity.
- Lead compliance processes with the help of HR & Legal colleagues.
- Implement control measures such as “informal talks” and KPIs to detect heightened compliance risks and violations.
- Document and escalate any employee's expressed concern through the appropriate channels.
- Take prompt corrective action to address identified compliance weaknesses.
- Take any additional appropriate disciplinary actions.

Compliance with laws and regulations



RULE TO REMEMBER > All andersen employees must follow the laws and legal requirements

Keep in mind

01

Operating in a global environment is not easy. Andersen is subject to numerous, complex legal requirements. We strive to operate and conduct our business in conformity with the applicable laws and regulations. However, violating the law by the company or our employees can result in personal and corporate liability.

02

The fact that, in some countries, certain laws are not enforced or that violation of those laws is not subject to public criticism will not be accepted as an excuse for noncompliance.

Compliance with laws and regulations



Your role

Employees are expected:

01 | to understand and follow the laws in the context of their jobs,

02 | to comply with the applicable laws in all countries they travel to, where they work and where Andersen otherwise does business,

03 | to consult the legal counsel if they doubt whether to transact business with any customers or if the territory where the customer is established is subject to sanctions or embargoes,

04 | to comply with all Andersen policies covering certain laws that apply to Andersen's business and operations, such as:

- Anti-bribery and anti-corruption policy
- Conflict of Interests
- Non-discrimination and anti-harassment policy
- Health & Safety
- Anti-slavery
- Controllershship & money laundering prevention
- Information & Technology
- Intellectual property & Confidential Information.

Compliance with laws and regulations



What you should know

Many countries have begun to enact laws with the extra-territorial effect that may even impact companies not situated on their territories.

The general data protection regulation (GDPR)

is the world's toughest privacy and security law. Though it was drafted and passed by the European Union (EU), it imposes obligations onto organisations anywhere, so long as they target or collect data related to people in the EU. The GDPR will levy harsh fines against those who violate its privacy and security standards, with penalties reaching into tens of millions of euros.

Supplier relationship



RULE TO REMEMBER > Andersen bases its supplier relationships on lawful, efficient and fair practices.

Keep in mind

- 01 | Andersen's relationships with suppliers must be based on legal and fair practices.
- 02 | Andersen expects fair competition in its markets and applies the same standard in dealing with suppliers. If you select and/or deal with suppliers, you should not show any favour or preference to any person or business based on anything other than the best interests of Andersen. You must not let your business dealings on behalf of the company be influenced by personal or family interests.
- 03 | Commissions or fees paid to agents and consultants must be reasonable concerning the services provided. Employees must not agree or pay commissions or fees that could be considered improper payments.
- 04 | Andersen safeguards information, including confidential and proprietary information and personal data, of both Andersen and suppliers.

Supplier relationship



Your role

- 01 All purchases of goods and services for Andersen must be made under the principles outlined in this Code.
- 02 Protect confidential and proprietary information, including, where appropriate, with a confidentiality agreement. Also, safeguard any confidential information or personal data that a supplier provides to Andersen.
- 03 Avoid potential conflicts of interest when selecting a supplier, and never accept improper gifts or other valuable items.
- 04 Perform vendor management assessments before deploying new vendors to ensure that privacy and security requirements are met.
- 05 Be the Voice of Integrity and talk to your manager, legal counsel or compliance specialist if you see:
 - unsafe conditions in a supplier's facilities,
 - supplier employees who appear to be underage or subject to coercion,
 - an apparent disregard for environmental standards by a supplier.
- 06 Always report issues and concerns regarding supplier relationships.

What you should know

Andersen's reputation for integrity can be significantly affected by the conduct of those with whom we choose to deal as our suppliers.

Inappropriate payments



Rule to remember > Andersen strives for success – but not at all costs.

Keep in mind

- 01 | Andersen expressly prohibits bribery and corruption in all business dealings – whether with Public Officials or with business partners in the private sector – in every country worldwide.
- 02 | We maintain strong controls aimed at preventing and detecting bribery.
- 03 | We maintain accurate books, records, and accounts that reflect the true nature of all transactions.

Inappropriate payments



You must know

01

Bribery, corruption or improper payments can take many forms, including gifts, entertainment or hospitality, payments made through third parties or business partners, or donations to organisations affiliated with government officials or customers.

02

Acceptance of any request from a government official for a “grease” or “facilitation” payment – a payment to that official as a condition for obtaining routine government services or benefits to which everyone is normally entitled might be consider as a bribery.

03

Acceptance of any offer from a third party that you know or suspect is made with the expectation that we will provide a business advantage for them or anyone else.

04

Give or offer any payment (sometimes called a facilitation payment) to a government official in any country to facilitate or speed up a routine or necessary procedure.

05

Contact our legal officers and additionally agree on the deal when there are reasons for concern and you are offered:

- pay in cash
- payment in kind - goods and services
- send payment to an offshore account
- transfer payment to third parties who are not involved in the deal
- hire an official or a person on his recommendation at Andersen
- pay for a business trip or vacation of an official
- become a sponsor of an organisation or political party
- pay a third party for services that are not clearly defined
- pay a third party for work at an inflated price or give an unreasonably large discount
- include a third party, consultant or supplier in the deal
- remove clauses on violation of anti-corruption laws from the contract

Inappropriate payments



What you should know

- 01 | Bribe means a financial or other inducement or reward for an illegal, unethical, breach of trust, or improper action.
- 02 | Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract, or any other advantage or benefit.
- 03 | Bribery includes offering, promising, giving, accepting, or seeking a bribe.

Confidentiality



Rule to remember > Discuss work matters only with those who have specific business reasons or access to such information

Keep in mind

01

One of Andersen's most important assets is its Confidential Information.

03

In addition, because Andersen provides services to other companies and persons, there may be times when Andersen employees learn Confidential Information about or belonging to others. Andersen expects its employees to protect this information to the same extent as Andersen's own Confidential Information.

02

Andersen places importance on protecting Confidential Information belonging to Andersen or others. We are committed to collecting, handling and protecting Confidential Information responsibly.

04

Confidential information includes also:

- strategic documents
- technical information
- prices
- financial and legal documents of the company
- customer information that is under NDA
- information that identifies our employees
- research and development results
- information about internal processes in the company

Confidentiality



Your role

- 01 Employees who have received or have access to Confidential Information should keep this information confidential.
- 02 Electronic communication of Confidential or proprietary Information to third parties to conduct required business activities must be transmitted securely and only after an NDA has been executed.
- 03 Confidential or proprietary Information should not be disclosed to other employees who do not have an approved business need-to-know.
- 04 Confidential or proprietary Information should not be left unsecured in hardcopy or on removable media (e.g., laptops, jump drives). Never share your corporate computer password.
- 05 Suppose you doubt whether the information is classified as confidential or you have any other privacy issues. In that case, you can always refer to the relevant local company regulation, your manager, Human Resources or the Legal Department for advice.

What you should know

Confidential Information includes non-public information about or belonging to Andersen that might be of use to competitors or harmful to the Company or its customers if disclosed, such as business, marketing and service plans, financial information, product architecture, product source code, designs, databases, customer lists, pricing strategies, personnel data, personally identifiable information pertaining to our employees, customers or other individuals (including, for example, names, addresses, telephone numbers and social security numbers), and /or similar information provided to us by our customers, suppliers and partners. This information may be protected by patent, trademark, copyright and trade secret laws or agreements.

Working with governments



Rule to remember > Never take shortcuts when dealing with the government — be transparent and always comply

Keep in mind

- 01 | Andersen follows the highest ethical standards in conducting business with government agencies and offices.
- 02 | Andersen is committed to complying with all contract terms and conditions, laws, and regulations applicable to Andersen when working with government agencies and offices.
- 03 | We must be truthful and accurate when dealing with government agencies and offices.
- 04 | We maintain controls and procedures that target our government business activities specifically to ensure compliance in this highly regulated environment.

Working with governments



Why it is important

Payments, gifts, promises of employment, or other forms of compensation to government officials to influence a decision or obtain business directly or indirectly through a third party are prohibited.

You should not invite Government Employees or Officials or Public Officials to the customer and partner receptions or other events where all attendees receive gifts until you have confirmed with your supervisor that the items of value given (the reception and gift) comply with all laws and regulations that limit or prohibit such gifts or require the gifts to be reported.

Your role

Government business is different — do not pursue government business without first engaging your legal counsel.

Before submitting a proposal to a government, review the requirements with all applicable stakeholders and only accept those terms with which Andersen can comply.

Do not offer, promise, make, or authorise giving anything of value to a government employee that is inconsistent with the business guidelines. Never conduct discussions with government employees or people close to them about prospective employment while they can influence decisions affecting the company.

Fair employee practices



Rule to remember > Treat all employees fairly and with respect

Keep in mind

01

We are a global company whose employees come from many different countries, backgrounds and cultures. Mutual respect and tolerance are fundamental to how we work and communicate. We believe that competence, performance and potential should guide our employment-related decisions, such as hiring, retention, training opportunities and promotion

02

We respect employees' privacy rights and will use, maintain and transfer personal data by the applicable legislation.

03

Employees have a right to receive their superior's assessment of their performance, which should ascertain the progress made and, where appropriate, include development plans for further growth.

04

Employees should not engage in or support discrimination in hiring, compensation, access to training, promotion, termination or retirement based on gender, age, ethnic and national origin, caste, religion, disability, sexual orientation, or political affiliation.

05

We foster regular and open communication between managers and their teams as a key to business success.

06

Our recruitment processes foster diversity. Hiring decisions are not made by any manager alone, and talent pools for selection must consist of more than just one applicant.

Fair employee practices



Your role

- 01 | You may not refuse to work or cooperate with others because of someone's race, religion, sex, age, or other characteristics or attributes.
- 02 | Do create a work environment free from harassment and free from bullying.
- 03 | Never disclose employment/salary data to a person who does not have a business need to know the authority or, where required, the subject's consent.
- 04 | Never make an unwelcome sexual advance to an employee or any other person.
- 05 | Consult with HR if you conflict with this policy and local laws, customs or practices.

What you should know

Workplace bullying and harassment are never acceptable at Andersen; examples of unacceptable behaviour include using force, threats or coercion – verbal, physical or social – to abuse, intimidate or dominate others.

Bullying can be committed by individuals or groups, in person or online, and it can be obvious or hidden.

Reporting a concern

You can report suspected violations of fair employment practices to your Country HR or via the Andersen Feedback Line by writing to the respective mailbox.

Environment, health and safety



Rule to remember > We value the safety and security of every employee.

Keep in mind

- 01 | Andersen's ground rules for employees are to work safely and protect yourself and your coworkers because our people are our greatest asset.
- 02 | We create an environment where employees can address their concerns with the environmental policy and adhere to environmental protection standards.
- 03 | Every employee has the right to a secure and healthy workplace at Andersen, ergonomically sound equipment, and a workplace that encourages you to maintain a healthy and balanced lifestyle.
- 04 | Andersen maintains a **drug-free workplace policy**. The use, possession, distribution, or influence of illegal drugs in the workplace is strictly prohibited. We are committed to ensuring a safe and productive environment for all employees.
- 05 | Every employee is empowered to take immediate action for people's safety regardless of role, title, or responsibility.

Environment, health and safety



Your role

- 01 | Understand and comply with all the Environmental Health & Safety rules and business policies that apply to you, and any specific policies that apply to your responsibilities, position, or operation.
- 02 | Take a proactive stance on meeting health and safety standards at Andersen. For example, avoiding coming to the office before full recovery from sickness is beneficial not only to you but to your colleagues as well, for they will not be infected.
- 03 | Support Andersen's drug-free workplace policy by ensuring a professional and safe work environment, free from the use or influence of illegal substances.
- 04 | Comply with Andersen's environmental objectives. For example, recycle waste using available facilities, and be energy efficient by taking care of your working environment. You could make your travel to work more environmentally friendly by using car sharing or alternative means of transport.
- 05 | Be alert to what is happening around you, observe good security practices and speak up about any threats of potential violence.

Environment, health and safety



What you should know

- 01 | Address environmental concerns to your Country's HR
- 02 | Encourage others around you to adhere to the protection of the environment by using available facilities.
- 03 | Every employee has a responsibility to protect ANDERSEN's resources. All facilities, equipment, systems, information, office and supplies, and employee work time are resources of Andersen.
- 04 | Eliminating or guarding against hazards starts with identifying them. You must alert HR if you are aware of hazards or standards being ignored or hidden.
- 05 | Upholding a drug-free workplace is essential for maintaining health, safety, and productivity. If you suspect violations of this policy, report them to HR immediately.

Non-discrimination and anti-harassment



Rule to remember > Andersen is committed to a work environment in which all individuals are treated with respect and dignity

Keep in mind

- Andersen expects that all relationships among persons in the office will be business-like and free of bias, prejudice, bullying, and harassment.
- The verbiage in communications at Andersen (business or personal) should meet this code and international laws. Every employee, regardless of seniority, age, race or gender, should be treated with respect, tact and dignity.
- Andersen guarantees the right to work in a professional atmosphere and prohibits unlawful discriminatory practices.
- Harassment is prohibited and will not be tolerated.
- Andersen will not tolerate any unwanted or hostile physical contact, including physical attack, the threat of violence or damage of property by or against any employee.
- Executive Management is a role model within the company and its lead groups.

Your role

- Monitor the appropriateness of your behaviour by this Code of Conduct and international laws. Regardless of your role in the company, always strive to provide an example to others in compliance with ANDERSEN's non-discrimination and anti-harassment policies.
- Seek help if your rights or position have been violated. Do speak out and remember that you protect the company and the employees' well-being.
- Look out for others and take notice of any violence. Report to your RM or HR acts, conduct, behaviour, communication or threats that may lead to workplace violence.
- Encourage colleagues who might be victims of violations, to speak out.

Non-discrimination and anti-harassment



What you should know

Harassment is any unwanted physical, verbal or non-verbal conduct that violates a person's dignity or creates an intimidating, hostile, degrading, humiliating or offensive environment for them. It also includes treating someone less favourably because they have previously refused to submit to such behaviour.

Harassment may include, but is not limited to:

- conduct that shows dislike or hostility because of race, colour, religion, national origin, gender, sexual orientation, age, or disability.
- mocking, mimicking, or belittling a person's disability;
- offensive emails, text messages, or social media content;
- unwanted physical conduct or "horseplay", including touching, pinching, pushing, and grabbing;
- unwelcome sexual advances or suggestive behaviour (which the harasser may perceive as harmless);

Please remember that a person may be harassed even if they were not the intended "target". It is not advisable to make any jokes if they create an offensive environment.

Anti-slavery



Rule to remember > Andersen does not accept any form of slavery or human trafficking

Keep in mind

- 01 | Andersen recognizes that modern slavery and human trafficking are unacceptable. We uphold our support for human rights and ethics and are committed to preventing slavery and human trafficking from affecting our business and operations.
- 02 | Given the type and geography of Andersen's business, we believe that our exposure to the risks of modern slavery is not significant. However, as a part of our initiative to identify and mitigate risks, we are committed to improving our practices to combat slavery and human trafficking.
- 03 | Andersen has a risk-based approach to protecting, supporting and evaluating its business.
- 04 | We encourage our employees' awareness by constantly rolling out training to our employees on various compliance matters.

Anti-slavery



Your role

- 01 | Attend regular training organised by Andersen to keep awareness and comply with the policy.
- 02 | Alert our legal counsel if you become aware or suspect that any of our suppliers' or customers' businesses are affected by Modern Slavery.
- 03 | Monitor your relationships with suppliers and customers for risks of Modern Slavery.

What you should know

- Certain regions may close their eyes to the exploitation of child or female labour or the hard conditions of the people whose work they use. Sadly, human trafficking is a significant problem in modern society, and many countries where ANDERSEN operates have introduced Modern Slavery laws.
- Minderoo Foundation's unofficial Global Slavery Index states that South East Asia, China, Mongolia, and Africa are the central regions affected.

Information and technology security



Rule to remember > We recognize that the use of information technology and associated systems such as email, software, networks, applications, internet and social media might all be subject to cyber attacks and similar internal and external threats

Keep in mind

01

Limited personal use of Andersen's information technology assets is permissible by applicable policies, provided such use does not conflict with Andersen's interests or your job responsibilities.

03

Social media must be used responsibly. Inappropriate communication or unauthorised sharing of information (e.g. images, comments, links or other data) could cause legal or reputational damage to you, your colleagues, Andersen, our customers, or others.

02

Cyberattacks steal data or make systems unusable and can have many victims, including customers or employees. Compromised systems can severely interfere with our information technology and operational technology systems.

04

Information produced and stored on Andersen's information systems is a company asset. Andersen reserves the right to monitor its information systems' use and access, retrieve and disclose all such information except where limited by law or agreement.

05

Emails and other electronic and instant communication forms might be regarded as statements issued by Andersen and should be written with care and attention.

Information and technology security



Your role

- 01 | Never download, access or install software that you are not authorized or licensed to use or download on Andersen information systems. Only store appropriate content on your Andersen-issued mobile phone, computer or other electronic devices.
- 02 | Protect your passwords. Do not write them down. Do not share them with others.
- 03 | If you become aware of a possible cyberattack or other malicious behavior on Andersen's systems or assets, you must immediately inform IT Help Desk.
- 04 | Act with caution with emails from unknown sources. Do not open suspicious attachments or links as they may put Andersen's information systems at risk. Report such emails to IT Help Desk.

What you should know

- IP is among ANDERSEN's most valuable assets.
- Every employee creates, uses, accesses or has access to IP every day.
- IP includes patents, trade secrets, trademarks, business plans, marketing documents and graphics, code, software, product shapes, proprietary information and many other things.
- Proprietary information is undisclosed information, for example, not publicly known or not generally available, and that is held in confidence.

Intellectual property



Rule to remember > Every employee has a responsibility to safeguard intellectual property — it is the key to our competitive advantage.

Keep in mind

01 Andersen protects its intellectual property (IP) and enforces its rights against others who take or use any Andersen IP without proper authorisation.

02 Andersen owns the IP by its employees as part of their employment.

03 Andersen respects the intellectual property rights of others. Employees must not obtain confidential information from other parties or disclose it improperly without authorisation.

Your role

01 Do not take, access, provide access to, or use any of ANDERSEN's proprietary information or IP without authorisation after leaving ANDERSEN.

02 Do not bring, access, keep, share or use a third party's proprietary information, especially proprietary information from a previous employer, without first consulting with and receiving prior approval from legal.

03 Consult with your RM and legal if you have any questions or concerns regarding identifying, handling, and protecting ANDERSEN's IP.

04 Do not provide ANDERSEN's proprietary information to a third party without the proper internal approval and the necessary confidentiality agreement with the third party.

Controllership



Rule to remember > Be honest, complete and accurate in our accounting, communications, and decision-making

Keep in mind

- 01 | ANDERSEN accounting and reporting faithfully reflects the economic substance of the Company's business activities, consistent with generally accepted accounting principles, standards, and regulations for accounting and financial reporting.
- 02 | We prepare timely, accurate and complete financial information for use in reports to management, investors, regulators and other stakeholders.
- 03 | We ensure that management decisions are based on sound economic analysis and complete facts with appropriate consideration of short- and long-term risks.
- 04 | We comply with all Company policies and applicable laws and regulations relating to the preservation of documents and records.

Controllership



Your role

01 | Maintain effective processes and internal controls that fairly reflect transactions or events and prevent or detect inappropriate transactions.

04 | Avoid transactions that diminish share-owner value even if they enhance near-term financial performance.

04 | Seek the advice of your Controllership team if you become aware of a questionable transaction.

02 | Protect ANDERSEN's physical, financial, and intellectual property assets.

03 | Maintain accurate and timely records and accounts to reflect all business transactions appropriately.

04 | Create factual, accurate and complete documents, and follow Company policies in deciding when to retain and dispose of them.

04 | Never engage in inappropriate transactions, including those that misrepresent the reporting of other parties, such as customers or suppliers.

Controllership



What you should know

Raise a concern if you become aware of actions, transactions, accounting, or reporting inconsistent with our controllership values or the value we place on protecting ANDERSEN's reputation.

Red flags include:

- 01 | Incomplete or misleading communications about the substance or reporting of a transaction.
- 02 | Circumventing review and approval procedures.
- 03 | Financial results that seem inconsistent with underlying performance.

Conflicts of interests



Rule to remember > Always make business decisions based on what is best for andersen, never what is best for you personally.

Keep in mind

01 You have a duty to ensure that nothing interferes with your ability to make all business decisions in the company's best interest. This means that nothing you do should interfere, or appear to interfere, with your responsibility for objective and unbiased decision-making on behalf of the Company.

02 You have a duty to disclose any personal or financial activities that may interfere or have the potential of interfering with your allegiance toward the Company.

03 Misusing ANDERSEN resources or influence is prohibited. Even when nothing wrong is intended, the perception of a conflict of interest may have a negative effect.

Your role

- Obtain prior approval from HR before hiring, promoting, or directly supervising a family member or a close friend.
- Inform ANDERSEN before accepting officer or director positions with an outside business or not-for-profit organisation. This excludes religious or school (non- University) affiliations.
- Disclose financial interests you may have in a company where you could personally affect ANDERSEN's business with that company.
- Do not accept gifts other than those of nominal value from suppliers, customers or competitors.
- Do not accept personal discounts or other benefits from suppliers or customers if they are unavailable to the general public or your Andersen peers.
- Do not use ANDERSEN resources, IP, time, or facilities for personal gain. Avoid any activity which creates the potential perception of a conflict between your personal interests and the interests of ANDERSEN.

Conflicts of interests



What you should know

- 01 | A spouse, parent, sibling, grandparent, child, grandchild, mother- or father-in-law, or domestic partner are all considered relatives.
- 01 | Also included is any family member who lives with you or who is otherwise financially dependent on you, or on whom you are financially dependent.
- 01 | Even when dealing with family members beyond this definition, ensure your relationship does not interfere or appear to interfere with your ability to act in the best interest of ANDERSEN.