

## SK ID Solutions Partner Code of Conduct

Document Information	
Name	SK ID Solutions Partner Code of Conduct
Version No	2.0
Version History	
Date and Version No	Changes
01.01.2025 2.0	Added Whistleblowing chapter
01.05.2020 1.0	First version
Effective from date	01.01.2025

SK ID Solutions (hereinafter “SK”) is committed to the highest standards of business integrity, responsibility, professionalism, ethical and lawful behaviour as its business is based on trustworthiness. Partner's (including but not limited to SK's suppliers, vendors, subcontractors or other partners) activities may impact the reputation and trustworthiness of SK and the relation with its customers and employees. Therefore, SK expects its Partners to maintain the same ethical values and highest standards. SK ID Solutions Partner Code of Conduct (hereinafter the “Code”) is reflecting the principles that are in plain conformity with applicable laws and regulations. SK expects its Partners to operate and carry out their everyday business activities in accordance with the principles outlined in this Code. This Code applies to SK's Partners, their subsidiaries, affiliates and subcontractors (hereinafter collectively as the “Partner”) who are providing services or products to SK or co-operating with SK in any other form. The Partner shall accept and confirm with their signature that they have read and understand this Code and shall follow the principles stated herein. The Code is also published at SK's website:

<https://www.skidsolutions.eu/resources/requirements-by-sk/>

### 1. Business integrity

The Partner shall always be open and honest in their communication with SK, provide all relevant and accurate information regarding their business activities, compliance with relevant laws and regulations and financial situation that may affect their cooperation with SK. The Partner shall timely notify SK of any insolvency, liquidation or bankruptcy proceedings that are being carried out in respect of the Partner.

The Partner shall uphold fair business practices and standards in carrying out their activities including advertising and sales strategies. The Partner practices fair competition principles in accordance with relevant competition and antitrust laws.

The Partner shall pay all the employment and other taxes according to applicable laws in all the regions and countries of their operation.

## 2. Compliance

The Partner shall at all times comply with all relevant laws and regulations of the countries they operate in, as well as follow relevant industry standards and best practices.

The Partner shall conform to this Code and SK shall have the right to terminate all contracts and relations with the Partner should they fail to meet the requirements of this Code.

## 3. Anti- Corruption and Bribery

SK has a zero-tolerance approach for corruption and bribery. The Partner shall comply with all anticorruption laws, regulations and rules of the countries in which they operate or conduct their business activities in. The Partner's business activities must be and appear transparent and must not involve any activities that may be directly or indirectly associated with offering, promising, soliciting, giving or accepting bribe or any forms of corruption.

To the extent the Partner's subcontractors, suppliers, partners or other associates (hereinafter: Business associates) are related to SK and the Partner's business relations, those Business associates shall also follow the principles of this Code.

SK always maintains their impartiality and shall not accept any gifts, benefits, favours or discounts offered to any of their employees, directors, members of the management and supervisory boards or any other parties associated with SK as means of obtaining undue or improper advantage or influence their business decisions. Nor does SK accept trainings or conference passes that have no legitimate business purpose. SK shall have the right to refuse to accept any gift or benefit that exceeds the amount of 100 EUR. SK's employees, directors, members of the management and supervisory boards receiving such gifts may be required to record or return the gifts. Cash or cash equivalents as gifts are not acceptable regardless of their value.

## 4. Whistleblowing

At SK, we are committed to following all applicable laws, maintaining high ethical standards, and promoting transparency in our operations.

SK's Partners are required to report any suspected wrongdoing or improper activities involving SK.

The exact procedure of reporting the improprieties, responsibilities of the reporters and the protection of whistleblower has been established in SK Whistleblowing Policy. Reports of allegations must be submitted through a form available at: <https://www.grantthornton.ee/en/services/legal/whistleblower-channel/whistleblower-report-form/>.

**IMPORTANT!** Improper activities reports are received and analyzed by Grant Thornton's legal manager. SK does not have access of any sort to this form.

## 5. Anti-money Laundering and Terrorist Financing

The Partner shall follow anti-money laundering and terrorist financing laws and regulations and shall have established relevant internal policies and procedures for detection and prevention of such activities. The Partner

shall present to SK on request all the relevant documentation demonstrating their ownership structure in order for SK to clearly identify the Partner's beneficial owners and shareholders.

The Partner shall require their Business associates that are relevant to Partner's relationship with SK to follow the same principles and requirements stated in this clause and shall avoid at all times participating in or helping their Business associates to participate in any form of money laundering and/ or terrorist financing activities.

## **6. Data Protection and Information Security**

The Partner shall ensure compliance with applicable data protection and information security laws and regulations and keep all personal data, confidential information and other information regarding their business activities with SK secure by implementing appropriate security measures, procedures and policies.

## **7. Audit**

The Partner shall cooperate with SK in audit procedures and shall respond to SK's grounded requests for information in a timely manner.

## **8. Conflict of Interest**

SK ensures to always follow fair and transparent communication and business practices and does not create unjust treatment affected by personal interest, favouritism or any other form of conflict of interest in our business activities with any of our Partners.

## **9. Anti-Discrimination, human rights and labour**

The Partner shall treat their employees and Business associates fairly, equally and with respect. The Partner follows and promotes all relevant employment, occupational health and safety and antidiscrimination laws and regulations as well as international standards on human rights.

The Partner's remuneration and benefit systems are transparent, fair and equal as required by relevant laws and regulations.

## **10. Environment**

SK is making reasonable efforts towards sustainability in their activities and minimising their environmental footprint. SK expects their Partners to follow the same mentality and principles.

## **11. Cooperation requirements**

SK has the right to conduct background check on Partners before engaging in business activities and also during ongoing cooperation. In order to cooperate with SK the Partner must meet at least the following criteria:

- The Partner shall not be mentioned in any of the money laundering blacklists (e.g OFAC sanction list, EU sanction list).
- The Partner shall not have any trade sanctions with the EU and Estonia.
- The Partner shall be operating in a country that has a corruption index over 40 according to the Transparency International monitoring (<https://www.transparency.org>).

In case the Partner is operating in a country that has a corruption index below 40, SK is willing to cooperate with such Partner if they have a positive due diligence report scoring according to Dow Jones Risk report or any similar report.

## 12. Monitoring

Both, the Partner and SK are obliged to notify each other in reasonable time of any breach of this Code and of any circumstances the Partner or SK itself may not be fully in compliance with this Code. SK and the Partner have the right to ask for additional information and explanations from the other party to confirm compliance with this Code.