

# Code of Ethics & Conduct for Unite Employees

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# Code data

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# **Revision history**

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1.0	26.11.2025	Silvia Iannello	Creation of the Code of Ethics & Conduct

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## A Purpose of the Code

The purpose of this Code of Ethics & Conduct is twofold.

First, it sets out the core values that guide our daily decisions and actions, acting as a moral compass for everyone in the organization.

Second, it outlines the expected standards of behavior, providing clear guidance on how we should interact with each other and conduct ourselves in our work.

Together, these principles help build a respectful, responsible, and ethical workplace, in line with our commitment to people, the environment and business protection.

#### **B** Definitions

#### 1 **Employees**

Employees are all individuals working at Unite, regardless of whether they are employed full-time, part-time, freelance, as student assistants, or interns. Management and executives are also considered employees.

#### 2 Values

Values mean the fundamental principles and beliefs outlined in this Code that guide the behavior and decisions of Unite and its people.

#### 3 Discrimination

Discrimination means any unjust or prejudicial treatment based on characteristics such as race, gender, age, disability, religion, sexual orientation, or any other protected attribute.

#### 4 Harassment

Harassment means unwanted behavior, whether verbal, physical, or psychological, that creates a hostile or intimidating environment.

#### **5 Whistleblowing**

Whistleblowing means the act of reporting suspected or actual misconduct, breaches of the Code, or illegal activities within Unite.

#### 6 Code

Code refers to this Code of Ethics & Conduct.

## **C** Scope of Application

This policy applies to all Unite employees. All employees are expected to comply fully with this Code and adhere to its principles in all aspects of their work.

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#### **D** Core Values at Unite

At Unite, our core values act as a cultural Northern Star by providing orientation for our actions and daily decisions. These values have shaped who we are as a company and continue to guide us as we grow. They reflect not only what we stand for, but also the behaviors we expect from ourselves and each other.









Honest







Courageous





# Sustainable

We're committed to our people's happiness and growth. We create value and services that both reduce the use of resources and encourage a closed loop economy. We're active participants in this process.

We build long-lasting relationships with our customers and partners.



# Diverse 2

We don't use digitalization as a way of standardizing, but as a way of making uniqueness visible.

We're convinced that everyone and everything has a uniqueness within that can benefit us all.

We draw our strength from our diversity and differences.



## ♦ Honest

We keep our word and promises.

We give everyone a chance and believe in people's good qualities.

We trust our employees and let them work autonomously. We accept that we make mistakes.

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We know that our success rests on the shoulders of many people.

We aim to turn zero-sum situations into win-win cooperations.

We make fair and transparent decisions and treat others how we want to be treated.

# Courageous

We're not afraid of taking risks or showing our vulnerability, if it helps Unite. You can do it, just believe in yourself!

We trust our judgement, but we also have the courage to be open to new ideas.



We accept people's strengths and weaknesses; we're not machines.

We're authentic.

We take a genuine interest in each other.

By living these values, we ensure that Unite remains a place where everyone can thrive, contribute, and feel respected.

## **E** Principles of Conduct – Values into practice

Our Principles of Conduct serve as a framework for guiding our daily actions and decisions, enabling us to translate our core values into concrete practice. This section particularly focuses on three key and critical areas: People, the Environment, and Business Protection.

By following these standards, each of us actively contributes to supporting our shared vision and fulfilling our responsibilities.

#### 1 People

#### 1.1 Labour Rights

Unite actively upholds the personal dignity, freedom of choice, and privacy of every employee. No one should be employed or made to work against their will, nor be subjected to physical or mental coercion.

Unite is committed to complying with applicable labour and social standards, including those of the International Labour Organization and the principles set out in the International Bill of Human Rights, as well as all relevant legal requirements. This means, for example, that no employee should be paid less than the legally required minimum wage, nor be asked to work beyond the statutory maximum hours.

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Unite respects every employee's right to form or join a representative body and we ensure that no one is disadvantaged or discriminated against for exercising this right.

#### 1.2 Employment Opportunity and Fair Working Conditions

Unite is dedicated to ensuring a safe, supportive, and fair working environment for all our employees.

We support our employees' professional and personal growth by offering development opportunities and considering individual goals. A fair workplace also means providing appropriate working conditions, upholding workers' rights regarding pay, hours, and workplace policies, and ensuring that everyone is treated with respect and dignity in every aspect of their working life.

Unite promotes fair and ethical recruitment, ensuring all hiring, promotion, and development decisions are based on transparent and objective criteria.

#### 1.3 Diversity, Equity and Inclusion

Unite is committed to building an environment in which every individual is respected and valued. We strive to foster a culture where each person is protected from discrimination, regardless of skin colour, nationality, ethnic or social origin, disability, sexual orientation or identity, political or religious belief, age, gender, or any other characteristic.

Further attention is paid to respecting the rights, identities and traditions of minorities and Indigenous peoples, both within our workforce and throughout our broader operations, in line with international standards such as the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP).

Discrimination, racism, exclusion or marginalization of any kind is not tolerated, as every individual's uniqueness is an asset to our organization.

#### 1.4 Health and Safety

Unite is responsible for a working environment in which employees can work without risks for their physical and psychological health and safety. Unite shall minimize potential risks and provide optimal precautions against accidents and occupational illness.

Unite shall ensure that employees are regularly informed and trained regarding health protection, safety standards, and safety precautions, so they are able to apply them effectively.

To ensure a safe and professional working environment and to protect the company's reputation, employees must not perform their duties under the influence of alcohol or illegal drugs. Moderate alcohol consumption may be permitted during business events or meals, provided it does not impair professional conduct, workplace safety or legal compliance.

#### 1.5 Protection from Harassment and Abuse

Unite maintains a zero-tolerance policy towards any form of harassment, coercion, or abuse, whether sexual, verbal, physical, or psychological. We work actively to ensure a workplace where all employees are treated with dignity and respect, and where inappropriate or discriminatory behaviour is promptly addressed.

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#### 1.6 Children and Adolescents

Any direct or indirect exploitation of children and adolescents, particularly child labour, shall be avoided at all costs. The minimum age of an employee shall not be lower than the age at which the compulsory education ends for the respective employee and, in any case, not less than 15 years for easy tasks, and not less than 18 years for dangerous tasks, except where the International Labour Organization permits something different in an individual case. However, these minimum age requirements do not apply to supervised school traineeships, internships or similar educational programs that comply with national laws and regulations.

Children and adolescents shall not undertake any hard work and shall be assigned only tasks that correspond to their physical and psychological abilities and that do not impair or adversely affect their physical and psychological development or may cause such a result. Employing children and adolescents shall always be secondary to their school education.

#### 2 Environment

#### 2.1 Responsible use of Natural Resources

We strive to use water, energy, and other natural resources efficiently and responsibly, always seeking to avoid unnecessary consumption. We aim to reduce our environmental footprint through our actions and by encouraging our partners to adopt sustainable practices.

#### 2.2 Waste and Wastewater Management

We actively support environmentally sound waste and wastewater practices, including sorting, recycling and proper disposal of materials according to company procedures and legal requirements. We strive to prevent pollution, reduce emissions and protect biodiversity, air and soile as part of our ongoing efforts to operate responsibly.

#### 2.3 Careful handling of Hazardous Materials

We exercise the utmost caution when dealing with chemical and toxic substances. All handling, storage, and disposal strictly follow safety instructions and legal requirements to protect people and the environment.

#### 2.4 Contribute to Continuous Improvement

We are deeply aware of our environmental impact and take responsibility for it. Unite is committed to protecting the environment across all our operations by adopting clear environmental policies and regularly reporting on our environmental impacts. Our platform also supports smarter, more efficient procurement and purchasing.

We actively participate in initiatives or suggestions for reducing Unite's environmental impact and support accurate reporting of environmental data when required.

#### **3 Business Protection**

#### 3.1 Anticorruption and Fraud

All employees must act in a manner that excludes personal dependencies, obligations, or influences.

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All employees must avoid situations that could give rise to a conflict of interest or even the appearance of impropriety. Offering, promising, giving, soliciting or accepting any form of improper payment, gift or benefit – directly or indirectly – is strictly prohibited, regardless of local practices or industry norms.

It is essential to know and comply with all applicable anti-corruption and anti-fraud laws and regulations. Training and guidance are provided regularly to support employees in identifying and preventing corrupt or fraudulent behaviour.

By acting with integrity and transparency in all business dealings, we protect not only our company's reputation but also contribute to a fairer and more ethical business environment.

#### 3.2 Protection of Intellectual Property

We value creativity, innovation and the respect of both our own and others' intellectual property rights. Intellectual property (IP) includes copyrights, trademarks, patents, trade secrets, and other proprietary information. Protecting these rights is essential for fostering a culture of integrity, trust, and continuous improvement.

All employees are required to safeguard Unite's intellectual property, as well as that of partners, clients, and other third parties. This means plagiarism and unauthorized disclosure of confidential information are strictly prohibited.

By adhering to these standards, we contribute to an ethical and fair work environment, promote innovation, and protect our collective reputation and assets.

#### 3.3 Fair Competition

Unite is committed to upholding the principles of fair competition and complying with all applicable antitrust laws. Employees must avoid any conduct that could restrict competition or abuse a dominant position. Competing through quality, innovation and value is encouraged, while unfair or illegal practices are strictly forbidden.

Breaches of fair competition or antitrust rules can result in significant legal and reputational risks for both the company and the individuals involved.

#### 3.4 Data Protection and Privacy

We are committed to respecting and protecting the privacy and security of personal information and other sensitive data. All employees must handle personal data responsibly and in accordance with applicable data protection laws and Unite's internal policies. For further details, please refer to the Data Protection and Privacy Policy.

## F Compliance with Laws and Unite Policies

Unite is committed to upholding all applicable laws, regulations, and international standards, such as those of the United Nations and the International Labour Organization, in every jurisdiction where we operate. Our commitment to legal compliance extends to all relevant legal frameworks, encompassing not only the specific areas addressed within this Code but also all other pertinent legal requirements.

All employees are further required to comply with Unite's internal policies, which contain detailed procedures and operational instructions for ensuring the respect of the principles outlined in this Code. These policies are

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published and readily accessible via our internal <u>Policy Management Tool</u>. To ensure full compliance, Unite provides appropriate and regular training and equips all employees with the necessary materials.

## **G** Responsibility of Managers

Managers play a crucial role in upholding our values and the principles outlined in this Code. They are expected to lead by example and to support employees in making ethical decisions and taking appropriate actions. They foster an environment where employees feel comfortable sharing their thoughts, opinions, and concerns. If managers become aware of potential misconduct, they must report it promptly and ensure it is addressed appropriately.

### **H Whistleblowing System**

A violation of this Code, as well as any violation of laws, internal policies or ethical standards must be reported. The report can be submitted anonymously. Reporting a breach of regulations will not impact your employment relationship. Your report will be treated with strict confidentiality and utmost care. You can submit your report at this link <a href="https://report.hintcatcher.com/unite">https://report.hintcatcher.com/unite</a>.

#### I Violations of the Code

Any breach of this Code will be treated as a matter of utmost importance and may result in disciplinary action, up to and including termination of employment. Reports of violations will be investigated promptly, fairly, and with appropriate confidentiality. Unite strictly prohibits retaliation against anyone who raises a concern or participates in an investigation in good faith; any act of retaliation will itself be considered a serious violation and subject to disciplinary measures. If you are unsure whether a situation may constitute a violation, you are encouraged to seek guidance from Compliance, HR or your manager.

#### I Revision

The Code is reviewed at least once a year to ensure that it is up to date and amended if necessary. Current legal requirements, internal incidents, and best practices are taken into account. The Compliance Team carries out this review and communicates to employees if the Code needs to be amended.

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