

Policy on Corporate Social Responsibility

Conducting business responsibly is the foundation of our approach to sustainability and corporate responsibility. We work continuously to improve and strengthen our responsible business practices in the areas of human rights, anti-corruption, responsible sourcing and health and safety. Comintelli requires from all subcontractors and partners to adhere to this policy.

Legislation

Comintelli shall comply with applicable laws, conventions, codes and standards in the countries in which Comintelli operates as well as in the countries in which the Comintelli services are provided. Local sector standards and international guidelines are, if applicable, adhered to if these are stricter than the local legislation. Comintelli shall always possess relevant regulatory approvals and comply with applicable regulatory requirements concerning its operations. Records regarding business activities, structure, financial situation and performance is to be disclosed in accordance with applicable regulations and prevailing industry practices.

Zero tolerance - bribery and corruption

Comintelli has a zero tolerance policy on bribery and corruption. This applies to all the Company's business dealings and transactions in all the countries in which the Company and its business partners operate. The Company does not tolerate bribery in any form and commits to a strong anti-corruption program. Employees are not allowed to accept bribes in any circumstances. In addition, employees are not allowed to offer bribes for or on behalf of the Company to any person, whether privately employed or in the public sector, or any organization. Facilitation payments are not allowed when acting for or on behalf of Comintelli. Whether an action constitutes a bribe is determined by the standards set forth herein or elsewhere in Comintelli's policies. Any local practice or custom will thus be disregarded, unless explicitly permitted or required by local written law.

Comintelli adhere to the OECD1 statement "enterprises should not, directly or indirectly, offer, promise, give, or demand a bribe or other undue advantage to obtain or retain business or other improper advantage" as well as to national and supranational legislation and regulations relating to competition.

Health and safety

Comintelli respects fundamental human and labor rights, as laid down in the Guidelines and Conventions of the International Labor Organization (ILO) and the Universal Declaration of Human Rights of the United Nations. To provide a safe and healthy work environment is of fundamental importance to Comintelli. It is our belief that incidents, injuries and work related ill-health can be prevented. Comintelli shall comply with relevant work environment legislation and strive to constantly improving our work environment both physically, organizationally and socially. In practice, this means to:

- apply a risk based approach to prevent work-related hazards.
- design work places and work processes to prevent physical and/or psychological ill-health, such as stress, and injuries from occurring.
- secure that managers receive relevant knowledge, skills and resources to be able to work for a good and safe working environment.
- communicate policies and routines so that employees understand their purpose and their responsibility to adhere, intervene and report if any un-safe acts or conditions are observed.
- work together with employees, customers, suppliers and other stakeholders to continuously improve our work environment and awareness, as a natural part of individual- and team development, to secure the wellbeing of all our employees.
- meet relevant Occupational Health and Safety legislation in all markets where we operate.

Comintelli managers have the responsibility to engage in the wellbeing of their employees and secure a safe and healthy work environment. Each manager shall ensure that the work environment is safe, sound and sustainable. Each manager shall actively take preventive actions, investigate the need for rehabilitation and when needed, secure a plan and resources for rehabilitating measures if needed.

Each Comintelli employee is responsible to participate in the development of a healthy workplace and adhere to safety instructions. Every employee is responsible to intervene and report any breaches as well as to actively engage in how to improve the work environment. Employee representatives shall be given the opportunity to actively engage in Occupational Health and Safety related activities and decisions.

Emergency situations and events are to be identified and assessed. Emergency plans and response procedures are implemented, including: emergency reporting, employee notification and evacuation procedures, worker training and drills, appropriate fire detection and suppression equipment, adequate exit facilities and recovery plans.

Comintelli disciplinary policies and procedures shall be clearly defined and communicated to workers.

In all aspects of the subject matter doable, Comintelli adheres to national and supranational legislation and regulations and the ILO conventions 155 and 164.

Remuneration

Compensation paid to employees shall comply with all applicable laws, including those relating to minimum wages, overtime hours and legally mandated benefits. Deductions from wages as a disciplinary measure are not in any way permitted. Employees are informed, by way of written information, on employment conditions pertaining to their pay. In all aspects of the subject matter doable, Comintelli adheres to national and supranational legislation and regulations and in particular the ILO conventions 26 and 131.

Working hours

Working hours comply with national legislation, industry standards and international guidelines. Furthermore, it is a key managerial responsibility within Comintelli to see to the relationship between work life balance and creativity/productivity. Comintelli adheres to national and supranational legislation and regulations and in particular the ILO conventions 1 and 14.

Freedom of association

Comintelli fully respects employees' freedom to establish any form of organization (including labor unions) or to join such organizations without having to obtain Comintelli's prior approval.

Open communication and direct engagement between employees and management are considered the most effective ways to resolve workplace and compensation issues and employees shall be able to communicate openly with management regarding working conditions without fear of reprisal, intimidation or harassment.

Where the right to freedom of association and collective bargaining is limited by law, Comintelli will facilitate, not impede, the development of equivalent means for independent and free association and bargaining.

Comintelli will protect, and take into account the views of, any person who makes a disclosure about improper conduct by an employee or officer of Comintelli, any Comintelli affiliate, or by a public official body (a "Whistleblower").

In all aspects of the subject matter doable, Comintelli adheres to national and supranational legislation and regulations and in particular the ILO conventions 87 and 98.

Labor relations, contracts, slavery and forced labor

All work by Comintelli's employees must be carried out as part of a recognized employment relationship as framed by national legislation and practice. Comintelli condemns all forms of forced labor and any forms of forced, bonded or indentured labor or involuntary prison labor are strictly forbidden. All work will be voluntary, and employees shall be free to leave upon reasonable notice. Employees shall not be required to hand over government-issued identification, passports or work permits to Comintelli or Labor Agent as a condition of employment. All disciplinary measures imposed on any employee are to be recorded. In all aspects of the subject matter doable, Comintelli adheres to national and supranational legislation and regulations and in particular the ILO conventions 29 and 105.

Discrimination

Comintelli does not accept any forms of victimization, discrimination or harassment/sexual harassment. All employees and managers at Comintelli shall be treated with respect and in accordance with our values and the company adheres to the principle of equal pay for equal work. In all aspects of the subject matter doable, Comintelli adheres to national and supranational legislation and regulations and in particular the ILO conventions 100 and 111.

Victimization and discrimination have a negative impact on production, efficiency, business goals, security, and work environment. It puts at risk the physical and mental health of other people and undermines the safety and trust in the workgroup and at the workplace, whether it is done intentionally or as a result of ignorance.

Victimization is used as a complement to the concept of discrimination (sex, transgender identity or expression, ethnicity, religion or other belief, disability, sexual orientation, civil status, political preference and age) in order to cover the situations where a disadvantage of someone in the workplace cannot be said to have a clear connection with the grounds for discrimination, but the result may be that one employee is placed outside the workplace community. Harassment, sexual harassment are also forms of discrimination.

Each person has a responsibility to act professionally at the workplace and thus not be part of, or involved in, victimization, harassment or discrimination. Those involved in victimization, harassment or discrimination violate human rights and counteract the values that Comintelli stands for and may be subject to measures, according to applicable labor law, if the behavior does not cease.

A manager that becomes aware of a situation, e.g. when an employee experiences that she/he has been subjected to victimization, discrimination or harassment the manager has an obligation to investigate and act up on the situation. Actions should be taken immediately.

Child labor

Comintelli does not accept any forms of child labor other than as legally permitted for school internships, short project works, etc. The term "child" refers to any person under the age of 16, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. The use of legitimate workplace apprenticeship programs, which comply with all laws and regulations, is supported. Workers under the age of 18 shall not perform work that is likely to jeopardize the health or safety of young workers. In all aspects of the subject matter doable, Comintelli adheres to national and supranational legislation and regulations and in particular the ILO conventions 138 and 182.

Environment

Comintelli is committed to minimizing its impact on the environment through waste and emission reduction, energy efficiency, promoting sustainable practices both internally and amongst clients and suppliers, and by meeting or exceeding all environmental legislation that relates to our operations. Comintelli will continually evaluate its current operations, strive to improve its environmental performance, and implement sustainable business practices. Comintelli does not in any way manage or handle hazardous chemicals or material. The UN Sustainable Development Goals (SDGs) being the framework we increasingly use to define and measure our impact.

In particular Comintelli strives to:

- integrate the consideration of environmental concerns and impacts into our decision making and activities,
- minimize our waste and reuse or recycle as much of it as is possible,
- minimize the use of energy and water within our buildings and processes in order to conserve supplies and minimize the consumption of natural resources,
- as far as is possible, purchase products and services that do the least damage to the environment,
- train, educate and inform our employees about environmental issues that may affect their work,
- promote environmental awareness among our employees and encourage them to work in an environmentally responsible manner,
- communicate our environmental commitment to clients, customers and the public and encourage them to support it,
- where required by legislation or where significant health, safety or environmental hazards exist, develop and maintain appropriate emergency and spill response programmes.