firmfact

Code of Conduct and Sustainability Policy

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1. Purpose and scope

This policy sets out how Dutchcode B.V. ("Dutchcode") conducts its business: towards its people, customers, suppliers, society and the environment. Dutchcode develops and provides the firmfact software platform from the Netherlands.

The policy applies to Dutchcode's directors, employees and contractors working on Dutchcode's behalf. We expect our suppliers to meet equivalent standards (section 6).

The policy is based on the ten principles of the UN Global Compact, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and the ILO core conventions. Where Dutch or EU law sets a higher standard, the law applies.

2. Human rights and labour

Dutchcode respects internationally recognised human rights and avoids causing or contributing to adverse human rights impacts through its activities or business relationships.

- **Child labour:** we do not employ anyone below the minimum age set by Dutch law and ILO conventions 138 and 182, and we do not accept child labour in our supply chain.
- **Forced labour:** all work is voluntary. We do not use forced, bonded or involuntary labour or withhold identity documents, and we do not tolerate human trafficking.
- **Working conditions:** wages, working hours, leave and benefits meet or exceed Dutch employment law and any applicable collective agreement. Terms of employment are agreed in writing.
- **Freedom of association:** our people are free to join, or not to join, a trade union or employee representation, and to bargain collectively, without fear of reprisal.
- **Non-discrimination:** recruitment, pay, promotion and termination are based on ability and performance. We do not discriminate on grounds such as gender, age, ethnicity, nationality, religion, sexual orientation, disability, political opinion or union membership, and we do not tolerate harassment.

3. Health and safety

Dutchcode provides a safe and healthy working environment in line with the Dutch Working Conditions Act (Arbowet). Our work is office and screen based, so our focus is on ergonomic workplaces, reasonable working hours and wellbeing.

Serious workplace accidents are reported to the Dutch Labour Inspectorate (Nederlandse Arbeidsinspectie), as the Arbowet requires, and every incident is reviewed to prevent recurrence.

4. Business ethics

- **Anti-bribery and corruption:** we do not offer, give, request or accept bribes, kickbacks or facilitation payments, directly or through third parties. Gifts and hospitality are only given or accepted when modest, infrequent and appropriate, and never to influence a business decision.
- **Anti-money laundering:** we do not take part in or facilitate money laundering, tax evasion or terrorist financing. We know who our customers and suppliers are, and we invoice and pay through regulated bank accounts only.
- **Sanctions and export controls:** we comply with EU, UN and other applicable sanctions and export controls, and do not do business with sanctioned persons, entities or countries.
- **Fair competition:** we compete on the merits of our product and comply with competition law.
- **Conflicts of interest:** our people avoid situations where personal interests conflict with Dutchcode's or a customer's interests, and disclose any potential conflict to the management, who decide on the action to take.
- **Confidentiality and data protection:** we protect customer data and personal data in line with the GDPR and our information security management system (ISMS), and we only use customer data for the purposes agreed with the customer.
- **Taxes:** we pay the taxes due in the countries where we operate and do not use artificial structures to avoid tax.

5. Environment

As a software company, Dutchcode's direct environmental footprint is small and comes mainly from cloud hosting, IT equipment, office energy use and business travel. We aim to keep it small:

- We choose cloud and hosting providers with public commitments to renewable energy or emission reduction. Our platform is hosted in Hetzner's data centres in Germany, which run on electricity from hydropower.
- We prefer video calls over travel, and rail over air where a trip is practical.
- We use IT equipment for its full life and have it reused or recycled responsibly.
- We avoid printing and work digitally by default.
- We review our hosting, equipment and travel footprint once a year, as part of the review of this policy (section 8).

The management is responsible for this policy, with Peter Schout, Director, as the person with formal responsibility for environmental matters.

6. Sustainable procurement

We expect our suppliers and subcontractors to respect human rights, provide fair and safe working conditions, act with integrity and limit their environmental impact, in line with the principles in this policy.

When selecting suppliers, in particular those that process customer data or support our platform, we consider their security, data protection and sustainability practices alongside price and quality. Where a supplier is found to breach these principles, we raise it with them and end the relationship if it is not resolved.

7. Raising concerns and reporting violations

Anyone working for or with Dutchcode can raise a concern about a possible breach of this policy or the law directly with the management, in person or by email. A concern about the management, or one someone prefers not to raise with the management, can be raised with Ronald Damen (ronald@firmfact.com), who is not part of the management. Concerns may be raised anonymously. Concerns are treated confidentially, investigated promptly, and no one is disadvantaged for raising a

concern in good faith.

Concerns can also be reported externally to the Dutch Whistleblowers Authority (Huis voor Klokkenluiders). Confirmed breaches lead to corrective action and, where appropriate, disciplinary measures or termination of the relationship. Where the law requires it, violations are reported to the competent authorities.

8. Responsibility, review and approval

The management of Dutchcode is responsible for this policy and for making sure our people know it and act on it. New employees and contractors receive it when they join. The policy is reviewed at least once a year and updated when our activities or the law change.

Version 1.1 · approved by the management of Dutchcode B.V. · effective 26 November 2026