

# **Accountor environmental, social and governance policy**

## VERSIONS OF THE DOCUMENT

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**Figure 1 Versions of the Document**

This ESG policy is approved February 17<sup>th</sup>, 2023 and monitored by the Board of Directors of Accountor.

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## 1 PURPOSE OF THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE POLICY

*Accountor enables our employees, customers and communities to thrive by delivering sustainable financial and people management processes. Sustainability at Accountor primarily means confidentiality, secure handling of information, ethical operations, and putting our people first.*

Accountor consistently increases contribution to sustainability. We encourage our employees, customers and other stakeholders to share our commitment. This policy states our values, our ambition and ways of working for a better Environmental, Social and Governmental (ESG) impact.

This policy is our guideline to keep our commitments to society, people and the planet when developing and delivering services and collaborating with our stakeholders and communities around us.

This policy helps us to lead the areas where we have the best capability to make an impact. The resulting positive outcomes and the long-term value for our employees, customers, vendors and investors will create a sustainable competitive edge. It will also create an increasing opportunity to support the communities in which we and our customers live and work.

The ESG Policy and annual ESG plans based on the ESG Policy are approved by the Board of Directors of Accountor Group after the Accountor ESG Committee's consideration.

## 2 ENVIRONMENT

We work, innovate and develop to enhance sustainable business.

We believe that developing and offering sustainable software and services in finance and HR makes a material impact. We make a difference by being mindful with all kinds of resources and using smarter ways of working. Our contribution is driven by innovating ecologically advanced solutions and providing sustainable services. We collaborate with and use vendors who are committed to minimising the negative environmental effect of their operations.

We comply with environmental legislation, contractual requirements and recognised good practice in our operations. We monitor regularly our ecological footprint including GHC emissions and take actions to reduce our environmental impact.

## 3 SOCIAL

Accountor is a good corporate citizen. Accountor is committed to providing training and support to enable our employees and associates to do the right thing and behave ethically. Our company values – trust, respect, courage and future – are our guiding principles in everything we do.

Our social responsibility is guided by our Code of Conduct. Accountor's values and ethical behaviour are the foundation to Accountor's sustainable business practices. Accountor promotes Accountor's Code of Conduct to employees, associates, vendors and other stakeholders.

Our values turn into action every day in the way we respect others, create trust between people and have courage to stretch our comfort zone to create a better future for our employees and communities around us.

### 3.1 PEOPLE FIRST

Accountor promotes wellbeing and sustainable competence development of our people and other stakeholders. We respect and embrace diversity, and we create inclusion. Accountor supports competence development within society by growing and sharing knowledge.

We provide our employees opportunities to grow their human potential and develop competencies for the future. We foster inclusive ways of working and offer equal career, remuneration and working opportunities for diverse workforce.

Accountor is committed to the health and safety of our employees as well as to good working environment. In our employment activities, we are committed to complying with the employment and labour laws and regulations. We have dialogue with our employees, their representatives and employee unions. We enhance the freedom of association. Accountor supports Human Rights and complies with the principles of The Universal Declaration of Human Rights, ILO Declaration of Fundamental Principles and Rights at Work, and the United Nations' Global Compact.

We expect our vendors and business partners to comply with these values for their employees and enhance the compliance with UN and ILO principles in our value chain.

### 3.2 LEADERMENT

Accountor' company culture increases wellbeing and motivation of employees. Leaders and managers are in a key position to create a motivating and inspiring atmosphere.

Accountor has a unique Leaderment culture which is a combination of management and leadership. Accountor provides leader training and other competence development consistently. Leaderment aims to create a great workplace where all Accountorians can excel in their areas of expertise and generate great value to the society and our customers.

## 4 GOVERNANCE

Accountor promotes good governance with our customers and other stakeholders. Accountor protects and secures data and identity of employees and customers. We create value and trust in digitalisation by using and storing data in a responsible and ethical way. Accountor collaborates with authorities transparently and discloses information needed to fulfil reporting and tax requirements.

Accountor has defined practices in protecting privacy. We are committed to earning the trust of customers to handle their confidential data. We do this by keeping your information safe and secure, and by being transparent about how we handle the data. Accountor regularly reviews the privacy policy and practices throughout the group and conducts training for employees involved in customer data handling.

Accountor's processes ensure that statutory requirements concerning data protection are implemented during the planning, commissioning and operation of data processing systems and after those data systems are withdrawn from use. Accountor data protection practice guides and defines which aspects must be taken into consideration during the processing of personal data.

Accountor has strict policies acting against bribery, corruption and money laundering including obeying the EU Act on Preventing and clearing money laundering and terrorist financing. We obey the instructions on Knowing Your Customers according to the law and follow the instructions on surveillance for Anti-Money Laundering. Each director, employee and other partner working for Accountor must obey the rules set in Accountor's Code of Conduct. With this, we aim to ensure that Accountor will not breach anti-bribery and corruption legislation.

Accountor is committed to increase the capability of good governance among customers. We provide competence development and processes to manage risks associated to the ESG area. Accountor has management system to monitor and manage ESG issues and ESG-related risks.

Accountor expects its employees and all its partners acting on behalf of Accountor to act with high ethical standards. The practices, decision-making bodies and instructions are defined in Accountor's Governance Model.