

eGISS CODE OF CONDUCT

Our company is committed to sustainability. This includes respect for universally recognized principles on human rights including labour rights, anti-corruption and the environment.

Therefore, we seek to ensure that our own company and our business partners operate in accordance with the requirements of the enclosed Code of Conduct.

Our company recognizes that establishing the required processes outlined in the Code of Conduct requires both time and resources, especially in the initial phases. The Code of Conduct should therefore be understood as a tool to improve systems to manage adverse impacts on human rights including labour rights, the environment, and anti-corruption.

Having committed to the “Participant Tier” of the UN Global Compact we have chosen to base our Code of Conduct on the 10 Principles outlined in the UN Global Compact – and on the Core Values of the eGISS Group as the back-ground on which we operate.

We feel confident that cooperation and dialogue will result in a more efficient partnership with both our customers and suppliers, which all parties will benefit from.

Please refer to the enclosed Code of Conduct for more information about the specific requirements. If you have any questions regarding this letter, our Code of Conduct, please do not hesitate to contact our offices.

Kind regards,

Johannes Bach, Chairman of the Board

Jesper Ravn, Group CEO

1. INTRODUCTION

Presentation of the eGISS Group

eGISS A/S was founded in 2013 in Denmark. Since then the group has grown with sales offices and warehouse hubs in China, U.S. (2014), South Africa (2015), Switzerland (2016) and Indonesia (2018). As of March 2018, the eGISS Group has 35 employees, 30 based in Denmark, 3 in China and 2 in the U.S.

The vision of the eGISS Group is;

to be world leading and the most preferred IT logistics and service provider for truly global companies and their partners.

We base our work on below five Core Values;

- **Customer Centric**

We always consider our customers' needs in everything we do. We listen to the customer and do what is right for the customer. We always try to put ourselves in the customer's place. We do everything within our power to keep our promises. If this for some reason cannot be met, we communicate and take the necessary action. We build long-term relationships. We treat our customers carefully and proactively.

- **Innovative / Developing**

Thinking about how things can be done in new ways is an essential part of who we are. This is simply a part of the "eGISS DNA". We constantly search for a better way to complete tasks more efficient if possible.

- **Cooperation & Team work**

We are one team. We are loyal and engaged team players. We distinguish ourselves as part of a group. Each individual always does their part of the work with the required dedication necessary for the success of the team and our customers' satisfaction.

- **Humor / Fun / Learn**

We have fun in our everyday lives. Giving people around you a smile is important. We try to see situations from the bright side and learn from all different situations.

- **Personal Accountability**

Consciously, we as individuals take ownership of our jobs and relationships. We are working to remove items that prevent us from doing this. We have a "before the fact" mind-set of personal responsibility and commitment to go after our goals.

Purpose of the Code of Conduct

The purpose of this Code of Conduct (Code) is to ensure that the eGISS Group operates in accordance with internationally recognized minimum standards on human rights including human and labour rights, the environment, and anti-corruption.

The eGISS Group adheres to the content of this Code and expects the same of our business partners. Compliance with the requirements of this Code is therefore a condition of any agreement or contract between the eGISS Group and its partners, defined as both customers and suppliers.

The aim of this Code is not to cease the business relationship between the eGISS Group and business partners if non-compliance were to be identified, but to help partners improve their management of adverse impacts continuously. The eGISS Group is therefore willing to work with business partners to achieve compliance with the provisions of this Code. However, the eGISS Group will not conduct business with a partner if compliance with the terms of this Code is deemed impossible and the partner shows no willingness or ability to mitigate identified adverse impacts.

The eGISS Group is aware that our company's actions and procurement practices can influence partners' ability to comply with the requirements in this Code. Therefore, the eGISS Group will routinely assess any adverse impacts it may cause or contribute to through its purchasing, compliance and other supply chain practices. This includes ensuring that the following practices do not negatively impact partners' ability to meet the requirements set forth in this Code: Lead time, order volume versus production capacity, product development process, pricing, order size fluctuation and consistency of orders. In addition, the eGISS Group shall periodically review the adequacy and continuing effectiveness of this Code.

2. GENERAL PRINCIPLES

This Code is not and should not be interpreted as a means to circumvent or undermine national laws or national labour inspectorates. Similarly, this Code is not and should not be interpreted as a substitute for free trade unions, nor should it be used as a substitute for collective bargaining.

This Code outlines necessary processes and minimum standards. The eGISS Group will not accept any attempt to use the requirements as a means to lower existing standard, and the eGISS Group and all partners shall take all necessary measures to ensure that they do not unintentionally leave workers and other beneficiaries in a worse position than before this Code was introduced.

International Principles and Legal Compliance

The provisions as set forth in this Code establish minimum requirements. These minimum requirements are based on the ten General Principles contained in the UN Global Compact as made operational with the UN Guiding Principles on Business and Human Rights.

In addition to meeting the minimum requirements of this Code and thereby act in consideration of relevant international agreements, principles, objectives, and standards, the eGISS Group and partners shall comply with all laws, regulations, administrative practices and other applicable standards (e.g. collective bargaining agreements or other Codes of Conduct) in the countries in which they operate.

Where there are differences between the terms of this Code and national laws or other applicable standards, partners shall adhere to the higher requirements. Conflicts between the provisions of this Code and national laws or other applicable standards shall be evaluated by the eGISS Group in cooperation with its partners and relevant stakeholders in order to establish the most appropriate course of action that will help to foster respect for the international principles outlined above. If any conflicts are detected, partners must inform the eGISS Group immediately.

3. PRINCIPLES AND STANDARDS IN THE CODE OF CONDUCT

All our partners' policy statements, due diligence and remediation processes should cover the internationally UN Global Compact agreed principles in relation 1) human rights 2) labour rights, 3) environmental principles and 4) anti-corruption principles.

The principles and standards that the eGISS Group expects all partners to manage adverse impacts upon are based on internationally recognized rights as stated in the UN Global Compact:

Human rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

Principle 2: Make sure that they are not complicit in human rights abuses.

Labour rights

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4: The elimination of all forms of forced and compulsory labour;

Principle 5: The effective abolition of child labour; and

Principle 6: The elimination of discrimination in respect of employment and occupation.

Environment

Principle 7: Businesses should support a precautionary approach to environmental challenges;

Principle 8: Undertake initiatives to promote greater environmental responsibility; and

Principle 9: Encourage the development and diffusion of environmentally friendly technologies.

Anti-corruption

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

4. IMPLEMENTATION OF THE CODE OF CONDUCT

Records and Documentation

Partners shall maintain appropriate records to demonstrate compliance with the requirements of this Code. Records shall be available to the eGISS Group upon request. Appropriate records include, but are not limited to:

- Policy Commitment(s);
- Documentation of due diligence processes, including impact assessments and records from the tracking process;
- Information on grievance mechanism(s);
- Records of any significant instances of non-compliance encountered in relation to this Code, including a summary of corrective actions taken.

Definition of Roles and Responsibilities

Partners must assign responsibility within their organisation for the implementation of this Code. We expect that one or more management representatives are responsible and have the authority to ensure compliance with the Code

5. SCOPE OF APPLICATION

The requirements of this Code extend to all eGISS Group partners and all of their workers, regardless of their status or relationship with the partners. This Code therefore also applies to workers who are engaged informally, on short-term contracts, or on a part-time basis.

Partners are responsible for ensuring that their business relationships including their sub-suppliers also have adequate processes to manage their adverse impacts on human rights including labour rights, environmental, and anti-corruption principles in place.

6. CONTINUOUS COLLABORATION

The eGISS Group may monitor the operations of partners with the purpose of gaining insight into how partners manage their impacts on human rights including labour rights, environmental, and anti-corruption principles.

The eGISS Group expects all partners at any time to be able to declare in writing its stage of implementation in relation to the requirements contained in this Code. Partners are expected at any point to willingly cooperate in answering further questions, self-assessments and if deemed necessary cooperate with the eGISS Group in improving systems to manage adverse impacts on human rights including labour rights, environmental, and anti-corruption principles.

Partners shall accommodate visits from the eGISS Group. This includes providing physical access to any representative from the eGISS Group or assigned by our company. The eGISS Group reserves the right to let an independent third party of our choice make on-site inspections to verify compliance with the requirements of this Code.

Where instances of non-compliance are detected as a result of partner visits, partners will be given a fixed period of time to self-correct the deficiency. In the event of failure to self-correct a problem, the eGISS Group is willing to engage in a constructive dialogue with partners to develop and implement action plans, with appropriate time scales for implementation and improvements to be

achieved. Agreement to abide by action plans allows for continuation of a business relationship, as long as the eGISS Group finds that partners are implementing the plan in good faith. In the event of repeated and serious breaches of the requirements of this Code, the eGISS Group reserves the right to cease business relationships with its partners and possibly cancel any production or delivery in progress.

7. PROCESS REQUIREMENTS

This section outlines the required processes in order for partners to manage adverse impacts on human rights including labour rights, environmental, and anti-corruption principles.

The eGISS Group expects all partners to develop and implement the following: a) policy statement, b) due diligence and c) remediation.

a. Policy Statement:

The eGISS Group expects partners to adopt a policy statement committed to the international UN Global Compact principles that this Code is based on. The policy statement shall:

- Be approved by the most senior level of the partner.
- Take into account relevant internal or external expertise on human rights including labour rights, environmental, and anti-corruption principles.
- Stipulate expectations on human rights including labour rights, environmental, and anti-corruption principles towards personnel, business partners and other parties directly linked to the partner's operations, products or services.
- Be publicly available and communicated both internally and externally.
- Be reflected in other operational policies and procedures necessary to embed the policy statement throughout the partner operations.

b. Due Diligence:

The eGISS Group expects partners to establish a process of continuous due diligence in relation to the partner's adverse impacts on human rights including labour rights, environmental, and anti-corruption principles. The due diligence process should cover potential and actual adverse impacts that partners may cause or contribute to through their own activities as well as adverse impacts, which may be directly linked to partners' operations, products or services by their business relationships.

Conducting due diligence should, as a minimum, include the following elements for managing potential and actual adverse impacts:

- **Identification:** Firstly, an assessment of potential and actual adverse impacts on human rights including labour rights, environmental, and anti-corruption principles must be conducted on a regular basis.
- **Prevention and mitigation:** If potential or actual adverse impacts are identified, partners must effectively integrate their impact assessment findings across relevant internal functions and processes, and take appropriate action. This includes ensuring that such adverse impacts are prevented or appropriate action for their mitigation is taken.
- **Accounting:** The process of addressing adverse impacts must be closely tracked. Partners are expected to account for how they address their potential and actual adverse impacts by communicating their findings and actions to relevant stakeholders including the eGISS Group.

c. Remediation:

The eGISS Group recognises the possibility of actual adverse impacts, even when the best policies and processes are in place.

If a partner discovers or is informed that it causes or contributes to an actual adverse impact on human rights including labour rights, environmental, and anti-corruption principles, the partner shall enable access to remedy for those affected or inform the proper authorities.

If the partner did not cause or contribute to such adverse impact, but is directly linked to it as it occurs in the partner's value chain or in other relations, the partner commits to use its leverage to make the causing or contributing entity prevent reoccurrence, mitigate the situation, and enable access to effective remedy for those affected or ensure that the proper authorities are informed.

Partners have an explicit responsibility to provide remedy to victims of actual adverse human rights impacts that they cause or contribute to. Therefore, if such actual adverse human rights impacts are identified, the eGISS Group expects partners to provide for or cooperate in their remediation through legitimate processes.

To make it possible for adverse impacts on human rights including labour rights, environmental, and anti-corruption principles to be addressed early and remediated directly, partners must establish or participate in effective operational-level or sector-based grievance mechanisms accessible for other business enterprises, individuals and communities, who may be adversely impacted or otherwise have identified adverse impacts.

Grievance mechanisms should have the following characteristics:

- Legitimate: It should enable trust and be accountable for fair conduct;
- Accessible: It should be known to all intended users (such as employees and the local community) and provide adequate assistance for those who may face particular barriers to access;
- Predictable: It should provide a clear and known timeframe, clarity on the types of process and outcome available, as well as means of monitoring implementation;
- Equitable: It should provide reasonable access to sources of information, advice and expertise necessary to engage in the process on fair, informed and respectful terms;
- Transparent: It should keep parties informed about progress, and provide sufficient information about its performance to build confidence in its effectiveness and meet public interest at stake;
- Rights-compatible: It should ensure that outcomes and remedies are in line with internationally recognised human rights including labour rights, environmental, and anti-corruption principles;
- A source of continuous learning: It should draw on relevant measures to identify lessons for improving the mechanism and prevent future adverse impacts; and
- Based on engagement and dialogue: It should consult the persons for whose use it is intended on its design and performance, and focus on dialogue as the means to address and resolve adverse impacts.

Usefull links:

UN Global Compact <https://www.unglobalcompact.org/>