

# Code of Conduct

**Dear Colleagues,**

LINK Mobility's mission is to strengthen the relationship between our clients and their customers through digitalization and dialogue. As a multinational corporation our footprint is big which leaves us with an even greater responsibility, and I strongly believe that an ethical business culture is the cornerstone of a sustainable company.

The LINK Code of Conduct shall guide us in the way we operate and behave in our daily work and shall assist us in building a prosperous company for the future. It applies to all employees as well as to board members of LINK Mobility Group AS and its subsidiaries.

It is important that you carefully read and understand this document that describes what we as LINK employees can and cannot do.

The LINK Code of Conduct is approved by LINK Mobility's Board of Directors. It reflects our values: Trustworthy, Committed and Innovative, and is based on the ten principles provided by the United Nations (UN) Global compact.

Together we create the LINK future. I expect that you carefully consider your business decisions to ensure that they are in line with the LINK Code of Conduct, LINK Policies and the LINK Values.

Oslo October 2019

A stylized, handwritten signature in white ink, reading 'Van Gaver'.

Guillaume Van Gaver  
CEO



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## The LINK way

### 1.1 LINK's Commitments

Our ability to create value is dependent on applying ethical standards to create a trust-based relationship with our people, our owners, our business partners and our community. In our business activities, we will comply with applicable laws, act in an ethical, sustainable and socially responsible manner, practice good corporate governance and respect internationally recognized human rights.

LINK Mobility complies with local laws and regulations of each country in which we operate. This Code of Conduct sets up a minimum requirement. If other laws, regulations or rules, be it local, national or international, have a more stringent position to matters mentioned in the LINK Code of Conduct, those shall be observed and complied with.

LINK Mobility strongly believes in transparent and consistent corporate governance practices and abides with the applicable regulations and standards in each of its geographical markets.

### 1.2. The LINK Code of Conduct

The LINK Code of Conduct (the LINK Code) sets our expectations, commitments and requirements for ethical conduct. The LINK Code applies to board members, employees and to our business partners.

The LINK Code reflects our values: Trustworthy, Committed and Innovative, and is based on the ten principles provided by the United Nations (UN) Global compact.

It is the responsibility of LINK Mobility's managers to make sure that both the content and the spirit of the LINK Code are communicated, understood and acted upon within their organizations and to encourage employees to reveal behavior that may be noncompliant with the LINK Code.

Violation of the Code will not be tolerated and may lead to internal disciplinary actions, dismissal or even criminal prosecution. Should an improper practice or irregularity occur, LINK is committed to respond appropriately and to take the necessary remedial action to prevent recurrence.

## The LINK way

### 1.3 Your Responsibility

We set high ethical standards for everyone who acts on LINK Mobility's behalf. It is your responsibility to comply with the LINK Code, both in letter and in spirit.

#### What this means to you

- Read and make sure you understand the LINK Code and sign the written acknowledgement that you have done so.
- Familiarize yourself with applicable laws relevant to your work.
- Act comfortably within our ethical standards and within the law.
- If in doubt as of to whether you are operating within our ethical standards or the law always disclose the issue to your manager and discuss it openly.

### 1.4. Responsibility for Managers

We are committed to recruit and continuously develop the best managers for our company. We expect our managers to demonstrate ownership and commitment to our ethical standards by what they say and do. As a manager you must ensure that activities within your area of responsibility are carried out in accordance with the LINK Code, other governing documents and applicable laws.

#### What this means to you

- Be a role model for ethical managership.
- Show by behavior what it means to act with integrity.
- Communicate the requirements in the LINK Code and provide advice with respect to its interpretation and application.
- Create an environment where people feel comfortable speaking up and asking questions without risk of retaliation.
- Be consistent when enforcing our standards and holding people accountable for their behavior at work.

## The LINK way

### 1.5 Asking Questions and Reporting Concerns

The LINK Code aims at being as clear and direct as possible but cannot address every situation that may arise. We have an open communications policy in LINK Mobility and you should raise questions or seek advice when you are uncertain on how to proceed in any given situation.

The LINK Code has the authority of the Board of Directors and the Management Board in LINK Mobility Group AS to encourage personnel who suspect possible violations of the LINK Code or other unethical misconduct to report their concerns immediately.

LINK Mobility will not tolerate any form of retaliation against any person who has raised an ethical or legal concern in good faith. Acting in good faith means that you have made a sincere report orally or in writing in a responsible manner through any of the channels listed below. This applies even if your report does not turn out to be an actual violation. LINK Mobility will maintain confidentiality to the extent possible.

We recognize that raising a concern is not always easy and we have several channels that you can use.

#### What this means to you:

- Inform your manager immediately if you become aware of any activity that you think is a violation with the LINK Code.
- If you do not feel comfortable with informing your manager you can report your concern through any of the channels below:
  - Line Manager
  - Local Managing Director
  - Group HR
  - Integrity Audit Committee
  - Board member (see Integrity Channel)
- If you for some reason do not feel that your concern is being taken seriously and/or not being followed up on in accordance with the LINK Integrity Policy always report this to Group HR Director.







## Our People

### 2.1 Equality and Diversity

Every employee is an important member of the LINK Family. We do not accept any discrimination, whether active or by means of passive support, whether based on ethnicity, national origin, religion, disability, gender, sexual orientation, marital or parental status, union membership, political views, age or any other characteristic that results in compromising the principle of equality. LINK Mobility regards diversity as a lever for profitability.

#### What this means to you

- Treat everyone with respect, fairness and dignity.
- Base your work- related decisions on merit and not on characteristics that can result in compromising the principle of equality.

### 2.2 Harassment and Intimidation

Courtesy and respect are important aspects of a sound working environment and business. We expect you to treat everyone in a respectful manner and will not tolerate any abuse of power or any form of corporal punishment, psychological, verbal, sexual or physical harassment or abuse.

Sexual harassment is defined as a conduct of a sexual nature that unreasonably interferes with an individual's work by

creating a pervasive sexually hostile or offensive work environment. Sexual Harassment takes many forms and includes sexual assault, unwanted sexual advances, requests for sexual favours, inappropriate use of nudity or sexual images in work areas, sending sexually offensive texts or emails, and other unwelcome verbal, visual, or physical conduct of a sexual nature. Sexual harassment also occurs when a person's submission to, or rejection of sexually offensive and unwelcome conduct is used as the basis for an employment or business decision.

LINK Mobility is committed to creating an environment free of all forms of harassment and abuse of power.

#### What this means to you:

- Engage in creating and maintaining a good working environment.
- Never engage in harassment, bullying, workplace violence or other behavior that colleagues or business partners may regard as threatening or degrading.
- Offensive messages, derogatory remarks and inappropriate jokes are never acceptable.
- Respect other people's customs and culture.

## Our People

### 2.3 Human Rights

We are committed to respecting all internationally recognized human rights. We will conduct our business consistently with the United Nations Guiding Principles on Business and Human Rights and the ten principles of the United Nations Global Compact.

#### What this means to you

- Oppose all forms of forced labor and child labor in our operations.
- Report any human rights abuse in our operations or in those of our business partners.
- Always apply to national labor laws and regulations.

### 2.4 Drugs and Alcohol

LINK Mobility does not tolerate anyone being under the influence of drugs or alcohol while at work for LINK Mobility. Limited amounts of alcohol may, however, be consumed when local custom and occasion make it appropriate.

#### What this means to you

- Be conscious about work related events where alcohol is served and show moderation.





## Our Business

### 3.1 Anti-corruption

Corruption undermines legitimate business activities, distorts competition, ruins reputations and exposes companies and individuals to risk. LINK Mobility do not tolerate corruption in any form, including bribery, facilitation payments and trading in influence. We will comply with all applicable anti-corruption laws and regulations.

#### What this means to you

- Never engage in, authorize or tolerate corruption at any time for any reason.
- Never offer or accept an improper advantage from any public or private officials or anyone else. An improper advantage is an advantage that has no legitimate business purpose and is given to influence the recipient's decision making.
- Payment extorted from you under threat of life, health, safety or illegal detention is allowed and will not result in any form of retaliation, but you must report the payment immediately.

### 3.2 Privacy and Data Protection

Privacy and data protection laws protect the integrity and confidentiality of a person's private information. LINK Mo-

bility handles large amount of customer data, and we are committed to protecting the privacy rights of our employees and everyone with whom we do business. LINK protects information and data about current, former or potential employees, customers, suppliers or other business associates and their employees and other third parties, in compliance with applicable laws and regulations.

Everyone processing personal data shall do so in a manner compliant with relevant privacy legislation. This means to ensure that all use of personal data, such as collection, registration, comparison, storage and deletion, or a combination of these, takes place in accordance with applicable laws and regulations.

#### What this means to you

- Respect the privacy of your colleagues.
- Treat personal and confidential information in compliance with laws and internal regulations.
- If you have permanent or regular access to personal data, make sure to familiarize yourself with applicable laws and regulations.
- Do not access customer or employer data if you do not have authorization.
- Make sure personal data connected to our clients and customers are treated in accordance with internal routines, applicable laws and legislation.

## Our Business

### 3.3 Conflict of interest

LINK Mobility respects your right to manage your personal affairs and investments. However, a conflict of interest may occur when your personal interests and LINK's interests are different, and this may interfere with your ability to make the right decision for LINK Mobility. We expect you to always make business decisions in the best interest for LINK Mobility when representing the company.

#### What this means to you

- Avoid situations that could be perceived as a conflict of interest.
- Be open, disclose and discuss with your manager any situation that might lead to an actual or perceived conflict of interest.

### 3.4 Sensitive Information

You may come aware of information about LINK Mobility or other companies that is not publicly available or commonly known to the market. You have a legal duty to handle sensitive information as confidential and with due care to prevent unauthorized personnel from gaining access to such information.

#### What this means to you

- Only pass information on to individuals who need it in their work for LINK based on authorization from the information owner.
- Handle sensitive information as confidential.

## Our Business

### 3.5 Financial reporting

Recording and reporting financial or non-financial information completely, accurately and objectively is essential for LINK's credibility and reputation. LINK Mobility is required to follow strict accounting principles and standards (IFRS), to report financial information accurately and completely, and to have appropriate internal controls and processes to ensure that accounting and financial reporting complies with legislation. LINK Mobility follows the international guidelines and applies the national regulations relating to transfer pricing.

#### What this means to you

- Any accounting information you provide must be correct and registered in accordance with applicable laws and accounting standards.
- Never enter false, misleading or artificial entries in our books and records.
- Always exercise the highest standard of care when preparing business, operations and financial records to ensure full, fair, accurate and understandable information in all our reporting and public communications.
- Never enter or remove information in the company's books or records that intentionally hides, misleads or disguises the true nature of any financial or non-financial transaction or result.
- Never reveal financial reports or confidential information without authorization to do so.

### 3.6 Assets and Intellectual Property

We trust you with LINK's assets so that you can effectively do your work. We expect you to handle these assets with care and protect the assets against loss, theft and misuse. LINK's assets include facilities, equipment, computers, software, financial assets, information, processes, design and source code. We will not tolerate any misuse of our assets for personal benefit or any intentional misstatements regarding working hours or reimbursements. Taking company property and intellectual property from our facilities or systems without permission is regarded as theft.

#### What this means to you

- Any use of LINK's assets not directly related to our business requires permission from your manager.
- Ensure that documents used to obtain company funds and property are accurate and complete, this includes time sheets, invoices, benefit claims and travel and expense reimbursements.
- Don't overspend but show moderation and common-sense when handling LINK's financial assets in connection with traveling and representing LINK.
- As a manager you must insure proper control before you approve any claims or expenses on behalf of LINK Mobility.



## Our Business

### 3.7 External communications

LINK's profile is influenced by our ability to communicate consistently and professionally with the media. Generally only local Managing Directors, CEO and CFO can speak about LINK Mobility to the media. Inquiries from financial analysts or investors shall always be passed on to Group CEO or CFO.

#### What this means to you

- Never speak to the media without the prior consent from Group CEO, CFO or the Managing Director responsible in the local market.
- Forward all inquiries from financial analysts or investors to Group CFO or CEO.
- If you are uncertain about the intentions of someone asking for information about LINK Mobility, forward the inquiry to your manager.

### 3.8 Environment

LINK Mobility is committed to avoiding pollution, minimizing emissions and waste, and developing and implementing environmentally friendly technologies and processes. This commitment is honored by complying with all applicable environmental laws and regulations.

#### What this means to you

- Consider the impacts our activities have on the natural environment and make sure this is considered when making business decisions and when traveling.
- Contribute actively to reduce waste, contribute to waste sorting and recycling.
- Choose public transport when possible.
- Always consider video conference as alternatives to meeting in person to reduce carbon footprint.



## Our Business Partners

### 4.1 Suppliers and Business Partners

Business relationships based on trust and transparency are vital to our business. Our suppliers and business partners are essential to our ability to do business, but can also expose us to reputational, operational and legal risk. We expect our suppliers and business partners to comply with applicable laws, respect internationally recognized human rights and adhere to ethical standards which are consistent with our ethical requirements when working for or together with us.

#### What this means to you

- Before you establish or amend any business relationship make sure to go through the LINK Code together with the business partner.
- Communicate regularly and clearly our expectations to our suppliers and business partners.
- Report any misconduct by a supplier or business partner to your manager.

### 4.2 Gifts, Hospitality and Expenses

Relationships with our business partners can be built and strengthened through legitimate networking and social interaction. However, giving or accepting gifts and hospitality may be regarded as corrupting in certain situations. As a general rule, we do not offer or accept gifts unless it can be constituted as being within the boundaries of accepted business practices such as representation and reasonable hospitality given in the ordinary course of business.

#### What this means to you

- Never offer or accept gifts, except promotional items or gifts within boundaries of reasonable hospitality.
- Only offer to pay accommodation or travel expenses on behalf of business partners within the boundaries of reasonable hospitality.
- Never accept that a business partner pays for your accommodation or travel expenses without discussing with your manager first.





 link mobility

## Acknowledgement

**I acknowledge that I have received, read and  
understood the LINK Code of Conduct.**

(Your acknowledgement will be stored by the HR department.)

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Place and Date: \_\_\_\_\_

Country Employed: \_\_\_\_\_

