

Delete Group's Code of Conduct

Delete's operating principles, shown in the activities of all companies owned by it, include respect for the legislation in force and the environment, ethics and fair competition. It is important for us to grow and develop the company's business responsibly in the long term. The Code of Conduct creates trust among employees, customers, suppliers, subcontractors, shareholders and other stakeholders: Code of Conduct means compliance with generally approved ethical practices and legislation.

This Code applies to all Delete business activities, and the employees of all Delete companies must comply with it without compromise or exceptions. The Code is complemented by more detailed principles and guidelines as necessary. Breaches may result in disciplinary action or even termination of employment. This Code has been ratified by Delete's Board of Directors.

1. Corporate ethics and legislation

Delete complies with all legislation and regulations concerning its activities in all respects, such as competition legislation, regulations on corporate governance and employment, environmental and occupational health and safety legislation. Delete is committed to fight against illegal activities. Fair competition is one of Delete's key operating principles. This applies to all of our behaviour in respect of our competitors and customers as well as activities in industry associations. Delete's Board of Directors has ratified separate competition-related guidelines regarding matters related to competition in more detail.

The minimum requirement for all employees is to know the legislation concerning their work and compliance with the related provisions.

2. Conflicts of interest

Delete employees must refuse to arrange inappropriate personal benefit to anyone from or through Delete. In addition, situations in which Delete's interest conflicts with one's personal interest should be avoided. In such a situation, the matter should be discussed and solved constructively and confidentially. All business activities in Delete's line of business or private business affairs with Delete's stakeholders involve a possible conflict of interests.

Delete employees may not personally make use of company confidential information or their position or related opportunities or assist others in utilising such information or position. The company's assets may only be used for legal business activity or other permitted purposes. Further the Company's assets such as fleet, equipment, scrap metal or any other company's assets may not be used for personal purposes.

3. Corruption, entertainment and business gifts

Delete and its employees and others acting on behalf of Delete may not offer, give or accept bribes or other illegal payments. Business partners and representatives of the authorities may not be offered any inappropriate financial benefits in order to promote Delete's business activity or other company interests.

Gifts and hospitality provided to representatives of the authorities

When the recipient of a gift or entertainment is an authority or its representative, there is a risk that genuine gifts and indications of hospitality that are reasonable in value may be understood incorrectly and interpreted as an illegal bribe. Giving gifts, indications of hospitality and reimbursement of costs is only permitted with the consent of Delete's CEO.

Gifts and hospitality – other than representatives of the authorities

Providing reasonable and ordinary hospitality related to normal business activities to Delete's stakeholders or receiving it from Delete's stakeholders is permitted in connection with discussions related to Delete's business activities. Reasonable hospitality refers to dining and drinks or taking part in a sports event together with a business partner. If the value of hospitality exceeds EUR 200 per person, the supervisor's consent is required.

It is allowed to receive and give gifts or benefits of a minor nature that are reasonable in terms of quantity and value (total nominal value under EUR 100). Offering or receiving cash or cash like items (gift certificates etc.) is not permitted.

All gifts and all hospitality must meet the following requirements:

- Given for the right reason: The gift or hospitality has been given openly and to show appreciation and genuine business purposes.
- Without obligations: A gift or hospitality does not impose any obligations on the recipient.
- Without expectations: The person giving the gift or attached persons have no expectations of the gift recipient and they do not associate more significance with the gift than the recipient.
- Given openly: If it is given in secret, suspicions arise.
- All of the parties involved in the company can approve the act: All parties related to the company's activities could accept the act if they were told about it.
- Reporting: Gifts or payment of expenses must be appropriately recognised in accounting.
- Reasonable monetary value: The monetary value of the gift and hospitality is low and within the limits described above.
- Legality: the act is legal in the country where it takes place.
- Complies with the recipient's own guidelines: The gift or hospitality is compliant with the recipient's ethical guidelines.
- Irregularity: Giving or receiving gifts is not regular between the giver and the recipient.

Delete does not provide financial support for political parties or groups.

4. Recruiting and employment relationships

Delete commits to equality in recruitment and practices related to employment relationships. The treatment and evaluation of employees must be based on their professional skills. All forms of harassment and bullying are prohibited.

5. Environment and occupational safety

Delete considers environmental protection one of the foundations of its activities. Delete acts sustainably, using natural resources responsibly and continuously improving its level of environmental protection.

Occupational safety is an integral part of Delete's activities and part of the quality management followed in the company. Delete is committed to an objective of zero accidents and also pays particular attention to safety management at its subcontractors. The focus of occupational safety is on preventive actions, i.e. risks and hazards are to be eliminated in advance where possible. The aim is to provide the personnel with safe working conditions both physically and mentally. The aim of Delete's occupational healthcare is to maintain and promote the personnel's good physical and mental health and provide occupational healthcare services in accordance with the legislation on occupational healthcare and the principles specified in the company's occupational healthcare guidelines.

6. Suppliers and subcontractors

Delete only aims to use subcontractors and suppliers of goods and services that are committed to compliance with this guideline.

7. Non-compliant activities

Delete employees are encouraged to report observations of non-compliance with these guidelines and other misdemeanours whenever there are grounds to do so. Non-compliant activities should primarily be discussed with one's own supervisor. If this is not possible, the supervisor's supervisor or a member of the management team may be contacted. If necessary, the matter can also be reported directly to the CEO. Reported cases will be processed as quickly as possible, confidentially and impartially. All breaches of these guidelines will be investigated and the necessary actions will be taken.

A whistleblowing service has been adopted throughout Delete Group. Whistleblowing service provides all our employees, partners and other stakeholders with a means of reporting suspicions of misconduct, that is, actions that are not in line with Delete's Code of Conduct and are in need of correction. The anonymous reporting channel can be found at <https://report.whistleb.com/Delete>.