



AKUR8

Akur8 Code of Conduct

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Introduction & scope

This Code of Conduct defines the values, principles, and standards that guide our actions and decisions at Akur8. It applies to all Akur8 employees, managers, directors, contractors, consultants, suppliers, partners, and any third party working on behalf of or in collaboration with Akur8.

We expect everyone to uphold these principles and act with integrity, professionalism, and respect in all internal and external interactions. This Code is an essential part of Akur8's culture and mission.

Failure to comply with this Code may result in disciplinary actions or termination of the business relationship.

Our values and what they mean in practice

At the heart of how we work, with each other, with our customers, and with our partners, are the values that define who we are. These values guide our decisions, our behaviors, and our relationships.

Value	What it means	What it means for Employees	What it means for Suppliers & Partners
Excellence	We aim for the highest standards in everything we do, from our products to how we collaborate.	Commit to continuous learning, take pride in your work, and deliver exceptional outcomes.	Deliver reliable, high-quality products and services that meet or exceed expectations.
Drive	We are proactive, ambitious, and forward-thinking.	Take ownership, be solution-driven, and push for progress.	Respond quickly, seek improvements, and show strong commitment to shared goals.
Humility	We stay grounded, open-minded, and learn from others.	Be receptive to feedback, recognize the value in every voice, and collaborate with respect.	Engage with professionalism, transparency, and openness.
Empathy	We care deeply about people and their experiences.	Promote inclusion, listen actively, and support one another.	Act fairly, ethically, and with genuine consideration in all interactions.

Integrity and business ethics

At Akur8, integrity is at the heart of how we do business. Acting ethically isn't just about compliance, it's about earning and keeping the trust of our colleagues, customers, partners, and communities.

Acting with honesty and transparency

We communicate openly, keep our promises, and do the right thing, even when no one is watching. Trust is built on consistency, fairness, and accountability.

Avoiding conflicts of interest

We communicate openly, keep our promises, and do the right thing, even when no one is watching. Trust is built on consistency, fairness, and accountability.

We make decisions in the best interest of the company, not for personal gain. A conflict of interest arises when personal interests, or even the appearance of them, interfere with our responsibilities to Akur8.

Examples may include:

- Personal financial ties to a supplier or customer.
- Family members involved in a business decision.
- Side projects that could create competing interests.

When in doubt, be transparent. If a conflict can't be avoided, it must be disclosed and properly managed.

All employees must complete a **Conflict of Interest Declaration** upon hiring. Any new situation that may create a conflict of interest must be disclosed immediately to the Legal team. Declarations are managed by the Legal team and kept in a confidential register.

Anti-bribery and anti-corruption

We do not tolerate bribery or corruption in any form. This includes:

- Offering or accepting money, gifts, services, or favors in exchange for preferential treatment or business advantage.
- Providing or receiving any undue benefit that compromises fairness or impartiality.
- Anti-slavery and human rights laws, including the UK Modern Slavery Act.

We compete fairly and ethically, without using influence, favoritism, or improper advantages.

Gifts or hospitality must always be:

Gifts or hospitality must never influence, or appear to influence, business decisions.

- Any gift exceeding **€100** in value must be declared to the Compliance Committee at **compliance@akur8.com**.

- Gifts exceeding **€500** must be declined.
- Cash must always be refused, regardless of the amount.
- Invitations (meals, events, travel) exceeding **€100** in value must be declared before acceptance.

Complying with laws and regulations

We respect the law in every country where we operate. That includes:

- International anti-corruption laws.
- Data protection and privacy regulations.
- Fair competition rules.
- Employment and labor standards.
- Anti-slavery and human rights laws, including the UK Modern Slavery Act.

Understanding the rules, and asking when they're unclear, is a shared responsibility.

Diversity, equity & inclusion

At Akur8, we believe that diversity fuels innovation and that inclusion builds stronger teams. We are committed to creating a workplace where everyone, regardless of background, identity, or beliefs, is treated with fairness, dignity, and respect.

- **Discrimination and harassment of any kind are strictly prohibited.**
- We make hiring, promotion, and evaluation decisions based on merit, not bias.
- We strive to use inclusive language and ensure equal access to opportunities.
- We consider reasonable accommodations to support employees with specific needs.

Creating a truly inclusive environment means actively listening, learning, and being open to different perspectives, every day.

Health, safety & respectful workplace

We are committed to providing a work environment where everyone feels safe, valued, and respected. This means:

- No tolerance for harassment, bullying, or unsafe behavior, whether verbal, physical, digital, or otherwise.
- Respectful behavior is expected from everyone, at all times.
- Sexual harassment in any form, including unwelcome advances, inappropriate comments, or behavior that creates a hostile atmosphere, is strictly forbidden.

If you experience or witness misconduct, speak up. Talk to your manager or contact the Legal or HR team. We will listen, act promptly, and protect you from retaliation.

Third-Party & Supplier conduct

We expect our suppliers, vendors, and partners to uphold the same high standards we set for ourselves. Working with integrity is not optional, it's essential to building long-term, trusted relationships.

What we expect from Third Parties

All suppliers and service providers must:

- **Act lawfully and ethically**, in full compliance with applicable regulations, , including modern slavery and human rights laws (such as the UK Modern Slavery Act).
- **Adhere to this Code of Conduct** or demonstrate alignment through an equivalent ethics policy.
- **Protect confidential information and intellectual property**, including customer data, algorithms, and proprietary tools.
- **Report any ethical or compliance concerns** related to their engagement with Akur8.

We only work with third parties who demonstrate a commitment to transparency, accountability, and mutual respect.

Managing Third-Party risks

Our third-party management framework is designed to reduce risk, ensure consistency, and protect the integrity of our operations, at every stage of the relationship.

Key principles:

- **Due Diligence:** Before onboarding any supplier, we conduct appropriate checks to assess financial stability, ethical standards, and data protection capabilities.
- **Risk Tiering:** Third parties are categorized based on the sensitivity of their role (e.g., access to personal data or critical infrastructure). Higher-risk providers are reviewed more frequently and in greater depth.
- **Contractual Safeguards:** All contracts must reflect Akur8's core requirements, including confidentiality, data protection (GDPR-compliant where relevant), intellectual property, service quality, and clear termination rights.
- **Ongoing Monitoring:** We regularly monitor third-party performance and compliance. This may include audits, reviews, or reassessments as business or regulatory conditions evolve.
- **Ethical & Social Responsibility:** We favor partners who uphold strong labor, environmental, and ethical standards, and who demonstrate a commitment to diversity, equity, and responsible business practices.
- **Information Security:** Vendors with access to our systems or data must maintain appropriate security certifications (e.g., ISO 27001, SOC 2) and be prepared to respond swiftly to incidents.

We believe that doing the right thing doesn't stop at our doors. By holding our partners to the same expectations, we protect our people, our customers, and our mission.

Building ethical relationships with Suppliers

We treat our suppliers with fairness, transparency, and respect. Our business relationships must reflect our values and our commitment to responsible, sustainable practices.

Our four pillars with suppliers

Pillar 1 - Human Rights & Labour Standards

Akur8 believes that respect for human rights is non-negotiable. All Suppliers must:

Child & Forced Labour

- Prohibit the employment of children under the legal working age (minimum 15 years) or under the age for completing compulsory education, whichever is higher.
- Prohibit all forms of forced, compulsory, bonded, or trafficked labour.
- Never withhold, confiscate, or destroy identity documents or work permits belonging to workers.

Fair Treatment

- Respect workers' freedom of association and right to collective bargaining, in accordance with applicable law.
- Treat all workers with dignity and respect, free from physical, psychological, or verbal abuse.
- Prohibit all forms of discrimination based on gender, age, ethnic origin, nationality, religion, disability, sexual orientation, or any other protected characteristic.

Fair Working Conditions

- Comply with all applicable minimum wage and compensation laws; wages must meet workers' basic needs.
- Respect legal working hours and overtime rules.
- Provide all legally mandated benefits (paid leave, social protection, etc.).

Pillar 2 - Health & Safety

Akur8 expects all Suppliers to provide a safe working environment for their employees and collaborators. Suppliers must:

- Comply with all applicable local and international health and safety regulations.
- Identify and manage occupational risks to prevent accidents and work-related illnesses.
- Ensure safe and healthy working conditions, whether on-site or remote (including basic ergonomics for office and home-based workers).

Where the nature of the Supplier's activities involves physical or on-site work, Suppliers are additionally expected to provide workers with appropriate training and, where necessary, personal protective equipment (PPE), and to maintain emergency procedures and adequate first-aid provisions.

Pillar 3 - Environment

Akur8 is committed to minimising its environmental footprint and expects its suppliers to share this responsibility. Environmental stewardship is not optional — it is an integral part of being a trusted Akur8 partner.

Suppliers must:

- Comply with all applicable environmental laws and regulations in the countries where they operate.
- Be able to estimate the carbon footprint associated with the products or services they provide to Akur8.
- Actively work to reduce their greenhouse gas (GHG) emissions and demonstrate measurable progress over time.
- Demonstrate a commitment to sustainability through concrete policies and continuous improvement toward more eco-conscious practices.
- For cloud and IT suppliers specifically: prioritise energy-efficient infrastructure and, where possible, the use of renewable energy sources.

When suppliers are otherwise equal in skills and offerings, Akur8 will give preference to those with stronger environmental commitments.

Pillar 4 - Ethics & Integrity

Akur8 has zero tolerance for corruption, fraud, or unethical conduct. Suppliers must:

- Refrain from all forms of corruption, bribery, influence peddling, or facilitation payments, whether involving public officials or private sector actors.
- Not offer, promise, or accept gifts, benefits, or hospitality that could be construed as influencing a business decision.
- Comply with all applicable anti-corruption laws, including the French Sapin II Law, the UK Bribery Act, and the US Foreign Corrupt Practices Act (FCPA) where relevant.
- Comply with all applicable competition and antitrust laws.
- Comply with all applicable personal data protection laws, in particular the GDPR, and implement appropriate technical and organisational measures to protect personal data processed on behalf of Akur8.
- Maintain strict confidentiality of all information, data, and intellectual property belonging to Akur8 or its clients, and report any actual or suspected data breach to Akur8 without undue delay.

Compliance, Monitoring & Reporting

Akur8 reserves the right to assess Supplier compliance with this Code throughout the duration of the business relationship. For strategic suppliers, this may include CSR questionnaires, including through the EcoVadis platform or any equivalent assessment tool, or written self-assessments submitted upon request.

Suppliers must:

- Cooperate fully and provide accurate information in response to any compliance request.
- Immediately notify Akur8 if they become aware of any breach of this Code, whether by themselves or by a subcontractor.

In the event of a material and proven violation of this Code, Akur8 reserves the right to suspend or terminate the business relationship.

Akur8 encourages transparent communication. Any concern or suspected violation of this Code, including by Akur8 employees or third parties, may be reported confidentially to esg@akur8.com. All reports will be handled confidentially and in good faith, in accordance with applicable law, including protection for whistleblowers under the French Loi Sapin II.

Supplier Acknowledgement

By entering into a business relationship with Akur8, Suppliers acknowledge having read and understood this Code and commit to complying with its principles throughout the duration of their engagement with Akur8.

Data privacy

At Akur8, protecting personal data is not just a legal requirement, it's a matter of trust. We handle data with care, transparency, and integrity in everything we do.

We comply fully with the **General Data Protection Regulation (GDPR)** and other applicable privacy laws wherever we operate.

Our commitments

- **Purpose-driven collection:** We only collect data that is necessary and for clearly defined purposes.
- **Data security:** We secure personal and sensitive data at all times, both in transit and at rest.
- **Respect for individual rights:** We honor data subjects' rights, including access, correction, deletion, and objection.
- **Incident response:** Any data breach or suspected incident must be reported immediately to the Head of Legal at dpo@akur8.com.

Everyone has a role to play

All employees, contractors, and partners are expected to:

- Handle data responsibly and in line with our internal policies.
- Complete relevant data protection training.
- Escalate any concerns or suspected breaches without delay.

We take data protection seriously, because protecting personal information means protecting people.

Responsible Use of IT and Internet Resources

Access to Akur8's IT systems and internet resources is provided for professional use. All employees must use these tools responsibly and in compliance with Akur8's ethical and security standards.

- Internet and communication tools must never be used to view, download, or distribute content that is derogatory, discriminatory, obscene, or offensive.
- Do not use company systems for personal commercial activities, political endorsements, or non-business solicitations.
- Never download or install software without prior IT approval, to avoid security risks or copyright infringement.
- Do not disclose confidential information, trade secrets, or customer data online or via personal accounts.
- Akur8 may monitor and restrict internet access for legitimate business and security reasons; employees should not expect privacy when using company resources.
- Any misuse of Akur8 systems may result in disciplinary measures, up to and including termination.

Social media use

Social media is a powerful space for connection, knowledge sharing, and visibility, but it also requires thoughtful and responsible use. Whether you're posting in a personal or professional capacity, your activity can reflect on Akur8.

This guidance applies to any use of social media that could directly or indirectly impact Akur8's reputation, interests, or stakeholders.

Personal Use

Limited personal use of social media during working hours is acceptable, provided it remains respectful, appropriate, and does not interfere with your professional responsibilities.

Responsible use principles

All employees, contractors, and partners must:

- Speak personally, not on behalf of Akur8, unless explicitly authorized to represent the company.
- Maintain a respectful and professional tone at all times, even on personal accounts.

- Avoid commenting on or disclosing sensitive business-related topics such as Akur8's financial performance, internal decisions, customer relationships, trade secrets, or product information.
- Never post or share content that could harm Akur8's business interests or reputation, even indirectly.
- Do not use social media to harass, bully, defame, or unlawfully discriminate against colleagues, partners, or any third party.
- Do not impersonate Akur8 colleagues, clients, or third parties, or make false or misleading statements.
- Do not include Akur8's logos, trademarks, or visual identity in social media posts unless you are re-sharing official company content or have obtained prior authorization.
- If you mention Akur8, clearly state that your opinions are personal (e.g., "Views are my own").
- Ensure that your profile and posts are consistent with the professional image expected from Akur8 employees.
- When in doubt about a post's appropriateness, pause and seek guidance from your manager or Legal before publishing.
- If you encounter online content that misrepresents or harms Akur8, promptly inform your manager, HR, or the Legal team.

Confidentiality and compliance

All information related to Akur8's customers, partners, products, internal processes, or business strategy is strictly confidential and must never be disclosed or discussed online, even in private or closed groups.

Employees must comply with all applicable privacy, data protection, and intellectual property laws when posting or sharing content online.

Consequences of non-compliance

Any breach of this policy may result in disciplinary action, up to and including termination of employment or contract. Akur8 may also request the removal of any social media content that violates this Code.

Using good judgment and discretion when engaging online protects both you and Akur8.

Environmental responsibility

At Akur8, we are committed to reducing our environmental footprint and encouraging responsible practices, both within our organization and across our broader ecosystem.

Our commitments

- Internally, we promote sustainability through everyday actions: improving recycling, organizing clothing donation drives, and encouraging responsible use of resources.
- Externally, we work with stakeholders who share our commitment to environmental protection.
- We prioritize innovation that supports long-term sustainability and enables clients to make data-driven, environmentally sound decisions.

Whistleblowing and reporting

We are all responsible for protecting Akur8's culture of integrity and respect. That means speaking up when something doesn't seem right, whether it's a policy violation, unethical behavior, or any form of misconduct.

What can be reported?

You can and should raise concerns related to:

- Fraud, corruption, or criminal activity. Any suspected fraud, including misuse of company funds, falsification of records, or unauthorised use of assets, must be reported immediately through the whistleblowing channel.
- Misuse of algorithms, code, or proprietary data.
- Discrimination, harassment, or unsafe behavior
- Environmental risks or damage.
- Violations of legal, professional, or ethical obligations.

Whether you're an employee, contractor, or partner, your voice matters.

How to report a concern

You can raise a concern with:

- Your manager
- HR or the Legal team
- The Head of Legal (especially if the issue is unresolved within 5 business days)

Please include as much detail as possible (who, what, when, where, any witnesses), as this helps us address the issue thoroughly and fairly.

You may also report anonymously, although this may limit our ability to investigate in depth.

Our commitments

- All concerns will be taken seriously and treated confidentially.
- We will protect the identity of anyone who reports in good faith, to the fullest extent possible.
- Retaliation is strictly prohibited. You will not suffer any negative consequences for speaking up honestly.
- Knowingly false or malicious reports, however, go against our values and may result in disciplinary action.

Managers have a particular responsibility to model respectful behavior and to act when concerns are raised, or when something seems wrong.

Speaking up protects not just Akur8, but each of us. If in doubt, raise it.

Final Note: acting responsibly, together

Wherever Akur8 operates, we act with respect, for people, laws, and local cultures. We are committed not only to complying with national regulations and international standards, but to being open, responsible, and trustworthy members of every community we engage with.

When in Doubt, Speak Up

If you have questions about this Code or witness something that doesn't feel right, don't stay silent. We all share responsibility for upholding Akur8's values. Speaking up protects our people, our partners, and our long-term success.

We expect our employees to:

- Act with integrity and impartiality in all supplier interactions, no favoritism, no hidden agendas.
- Avoid conflicts of interest in supplier selection or contract management.
- Base decisions on objective, merit-based criteria, including quality, reliability, and ethical conduct.

Our standards for Suppliers:

We assess our partners not only on their performance, but also on their ethics. This includes:

- Respect for labor and human rights.
- Commitment to environmental responsibility.
- Transparency in operations and supply chains.

We reserve the right to monitor compliance and take corrective action if needed. Ultimately, we build partnerships with those who share our standards for integrity, sustain-

ability, and ethical business conduct.

Together, we shape a company, and a community, we can be proud of.

Governance

This Code of Conduct is owned by the Legal team. It is reviewed periodically and updated as needed. All employees and contractors are required to acknowledge that they have read, understood, and accepted this Code. For any questions, please contact legal@akur8.com.