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Highsoft Code of Business Conduct and Ethics

1. INTRODUCTION

Highsoft AS ("**Highsoft**") is committed to maintaining the highest standards of business conduct and ethics. Collaboration, openness, and quality are the core values on which our corporate culture is founded.

This Code of Business Conduct and Ethics (the "Code") is partly based on our internal Code of Ethics and Sustainability Policy, which everyone affiliated with Highsoft is responsible for complying with and which promotes attitudes and values everyone at Highsoft can get behind in the furtherance of a good and respectful corporate culture.

Moreover, Highsoft is committed to sustainability and is a member of the United Nations Global Compact, which is the world's largest voluntary initiative for Corporate Social Responsibility. Highsoft is committed to principle 1-10 of the UN Global Impact.

The Code contains our guidelines and policies with respect to compliance and business conduct (Section 2 through 7) and corporate social responsibility and ethics and (Section 8 through 15).

2. LEGAL COMPLIANCE

Complying with applicable law is the common thread throughout the specific sections of this Code. Highsoft's success and integrity depends upon each employee, officer and director operating in compliance with such laws. At Highsoft, we expect employees, officers and directors to understand the legal and regulatory requirements applicable to their areas of responsibility.

Highsoft is a Norwegian company and is therefore bound by Norwegian laws on antitrust, money laundering, competition, corruption, and bribery. The Norwegian regulation is compliant with applicable EU directives and case law. In addition, Norway has assumed international obligations on combating bribery and corruption. The following international agreements and conventions have been ratified:

- OECD Convention on combating bribery of foreign public officials in international business transactions of 17 December 1997;
- The Criminal Law Convention on Corruption from the Council of Europe of 27 January 1999; • The Civil Law Convention on Corruption from the Council of Europe of 4 November 1999; and • The United Nations Convention against Corruption of 31 October 2003.

3. ANTITRUST, COMPETITION AND FAIR DEALINGS

Highsoft is committed to conducting our business fairly and honestly within the framework of a free market. We strive to gain an advantage over our competitors through insight, competence, innovative product development, and high-quality services, not through unethical or unlawful business practices.

Highsoft complies with all applicable laws on antitrust and competition, and we expect the same from our partners and suppliers.

4. ANTICORRUPTION AND BRIBERY

Highsoft is opposed to all forms of corruption. Corrupt arrangements with customers, suppliers, government officials, or other third parties are strictly prohibited, irrespective of whether our partners, customers, or suppliers belong in the public or private sector. Everyone at Highsoft has both a statutory and ethical obligation to actively oppose corruption, and no one in Highsoft is allowed to offer nor accept illegal or inappropriate monetary gifts or other remuneration in return for business or personal benefits for ourselves or others.

5. INSIDER TRADING

Employees, officers, and directors at Highsoft who have access to confidential information are not permitted to use or share such information for stock trading purposes or for any purpose other than to conduct our business. All non-public information about Highsoft or about companies with which we do business is considered confidential / "inside" information. At Highsoft, we acknowledge that the usage of material inside information in connection with buying or selling securities, including "tipping" others who might make an investment decision on the basis of this information, is not only unethical but also illegal.

6. CONFIDENTIALITY AND PROTECTION OF ASSETS AND INTELLECTUAL PROPERTY At Highsoft, we support and encourage employees' innovation and creativity in all areas of activity. As a knowledge and competence-based information technology company, intellectual property is among the company's most valuable assets; trademarks, copyrights, trade secrets, and other confidential information regarding Highsoft and our products and business must be protected. Knowing this, we also acknowledge and use our best efforts to respect the intellectual property of our suppliers, customers, and partners. We do not disclose trade secrets or other important and proprietary information to unauthorized individuals unless such disclosure is required and permitted.

7. DATA PROTECTION

Highsoft collects, uses, stores and processes personal data and customer data in a responsible and lawful manner, in compliance with applicable acts and regulations, including the EU's privacy regulations (GDPR). Protection of our customers' privacy and data, and protection of our employees' privacy, is vital in all our activities.

8. GENERAL CODE OF ETHICS

At Highsoft, we believe that business ethics is about more than just compliance with applicable laws and regulations. It is also about how we conduct ourselves in relation to colleagues, clients, customers, partners, suppliers, and others. Although common sense to most, it is important that what we expect from one another, both within Highsoft and in relation to the people we do business with, is emphasized and documented.

9. HUMAN RIGHTS

Highsoft supports international human rights as outlined in UN Global Compact, which states ten principles in the area of human rights, labor standard, environment and anti-corruption. By joining the UN's Global Compact, Highsoft commit to doing its utmost to run its business in accordance with the ten principles.

Highsoft complies with the Human Rights Act of 21st May 1999, which incorporates these conventions:

- Convention for the Protection of Human Rights and Fundamental Freedoms, 4th November 1950 • International Covenant on Economic, Social and Cultural Rights, 16th December 1966 • International Covenant on Civil and Political Rights, 16th December 1966
- Convention on the Rights of the Child, 20th November 1989
- Convention on the Elimination of All Forms of Discrimination against Women, 18th December 1979

10. HEALTH, SECURITY AND ENVIRONMENT ("HSE")

Highsoft wants to promote good health and a safe and secure working environment. We comply with statutory requirements that safeguard fair working conditions, including with respect to pay, working hours and private life. Our HSE work shall ensure the use of working methods whereby health, safety and environment are systematically considered and incorporated in the planning, facilitation, and execution of work.

11. ENVIRONMENTAL MANAGEMENT

Highsoft is committed to contributing to the goals of the Paris Climate Agreement and adhering to the relevant principles of the UN Global Compact. We strive for resource efficiency and climate resilience. As such, Highsoft is committed to:

- Minimizing negative impacts on the environment.
- Complying with all applicable environmental legislation, as well as local agreements, related to environmental protection and CO2 emission levels.
- Continuously improving our environmental performance in the areas of (not limited to) CO2 emissions reduction and waste reduction.

Highsoft is proud to be Eco-Lighthouse certified, which demonstrates our commitment to environmental responsibility and sustainable operations. This certification guides our efforts and ensures that we meet high environmental standards.

Further, Highsoft shall strive to:

- Ensuring that all input materials and/or components are fair-traded and ethically sourced, in line with international treaties and local laws/legislations.
- Considering principles of circular economy and sustainability when developing our business. • Go further than compliance and proactively undertake initiatives to promote greater environmental sustainability.
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12. EQUAL OPPORTUNITY EMPLOYER – ZERO-TOLERANCE WITH RESPECT TO DISCRIMINATION AND HARASSMENT

Highsoft is an equal opportunity employer that believes that all employment, appointment, promotion and appreciation shall be based solely on merit and qualifications directly related to professional quality and competence. At Highsoft, all forms of discrimination and harassment are strictly forbidden. The zero-tolerance policy shall apply to all forms of discrimination and harassment, including but not limited to:

- Race/color
- National origin/ethnicity
- Religion
- Age
- Sex/gender
- Sexual orientation
- Medical history
- Veteran status
- Ancestry
- Pregnancy status
- Marital status
- Mental or physical disability
- Any and all other characteristics protected by law

13. ACCESSIBILITY

Highsoft is committed to further digital accessibility for people with disabilities and aims to ensure a great user experience for all users of our products and services. To achieve this goal, Highsoft has employees dedicated to working with accessibility, including our Head of Accessibility, and all employees at Highsoft are introduced to the basic concepts of accessibility and participate in internal training sessions to promote employee accessibility knowledge and involvement.

14. CONFLICT OF INTEREST

Highsoft respects the rights of individual employees to private life and private interests, but demands transparency and loyalty in relation to Highsoft and Highsoft's interests. Conflicts of interest occur when a personal or external interest conflicts or may conflict with the company's best interests. A personal interest may be an interest in another company or transaction, a personal relationship (including but not limited to immediate family), or other interests that may influence judgment or decision-making ability. Therefore, all employees, officers, and directors at Highsoft are instructed to never take an active role in influencing a decision if there is an actual or possible conflict of interest, or if other circumstances entail that Highsoft's integrity and impartiality can be called into question.

Should a conflict of interest arise, all employees, officers and directors are instructed to notify their superior in order to properly deal with the situation in accordance with applicable law and this Code of Business Conduct and Ethics.

15. HOSPITALITY, GIFTS AND ENTERTAINMENT

Highsoft acknowledges that it may be difficult to distinguish between corruption and gifts. Therefore, it is emphasized throughout our organization that special consideration is required. Everyone at Highsoft is expected to always exercise caution when giving or receiving gifts, and everyone is instructed not to accept gifts or other benefits if there are reasons to believe that their purpose is to influence a business

decision.

16. REPORTING

If you have any reason to expect that any of Highsoft's employees, officers, directors, suppliers or partners are acting in conflict with this Code of Conduct, we would appreciate it if you notify us by sending an email to: hr@highsoft.com.

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