

# Partner Code of Conduct

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**TAALERI**  
Real Estate

In this code of conduct for our business partners ("Partner Code of Conduct"), we extend our corporate responsibility expectations to our business partners and define the basic principles to which Taaleri Plc expects our partners to adhere.

We align with the OECD Guidelines for Multinational Enterprises, UN Global Compact and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation (ILO) on Fundamental Principles and Rights at Work and the International Bill of Human Rights.

Our fundamental commitment is to act ethically and sustainably, and we are committed to following the laws, regulations and official orders of all countries where we conduct business. Compliance with laws and responsible and ethical conduct are among the cornerstones of our business.

We expect our business partners to comply with the Partner Code of Conduct in all activities, and any additional requirements agreed upon in the contractual documents and not compromise honest and ethical conduct.

Partners are expected to have appropriate management systems to ensure compliance with the principles set out herein, and other policies, proportionate to the risks of their business activities and acknowledge their value chain sustainability impacts. If the Partner finds that it does not meet the Partner Code of Conduct requirements, it must immediately take appropriate corrective action and report to Taaleri Plc on the deficiencies, violations, and their remedy.

We may require partners to confirm compliance with this Partner Code of Conduct by supplying information to Taaleri Plc and allowing on-site audits conducted by Taaleri or a third-party auditor appointed by Taaleri.

Suspected violations of the Partner Code of Conduct can be reported through the Taaleri whistleblowing channel available on our website. The channel is available for internal and external stakeholders and can be used anonymously.

## We require our partners:

1. To comply with laws, regulations, best practices, and business ethics standards applicable to their operations.
2. If applicable, to gather and report sustainability data related to SFRD and EU Taxonomy regulations and to ensure alignment with the minimum safeguards (EU 2020/852).
3. To respect internationally recognized human and labor rights, to not be complicit in human rights abuses, to prohibit child labor, forced and compulsory labor or human trafficking, in compliance with the UN Guiding Principles on Business and Human Rights as well as ILO declaration on Fundamental Principles and Rights at Work and the International Bill of Human Rights.
4. To ensure that all labor is voluntary, employees have freedom of movement during their employment, and to establish and implement appropriate health and safety management systems, commit to occupational health and safety standards for employees and give employees mandatory training, information, and protective equipment necessary to perform their tasks safely, and to have appropriate grievance mechanisms/whistleblowing channels in place for the employees.
5. To comply with applicable laws, industry standards and relevant collective agreements on compensation, benefits, working hours, breaks and documentation requirements and to treat employees fairly and equally regardless of, e.g., gender, ethnicity, religion, nationality, age, or physical characteristics and do not tolerate harassment or bullying. To respect the right of employees to form and join a trade union of their choice, elect representatives and bargain collectively, and not interfere with these rights.
6. To have zero tolerance for bribery, corruption, money laundering, terrorist financing and to avoid and disclose conflicts of interest and to comply with applicable tax regulation and to follow good governance practices in tax matters, and to compete in a manner that complies with valid competition legislation.
7. To respect the environment, and fulfil applicable environmental requirements outlined in laws, regulations, and environmental permits.
8. To identify and evaluate activities' environmental aspects and performance, assess potential environmental impacts and business risks linked to them, mitigate environmental impact, and make continuous improvements in environmental protection. To support climate change mitigation and strive to reduce CO2 emissions to achieve net zero emissions by 2050.
9. To follow and maintain good governance practices, including applicable due diligence processes.
10. To respect confidentiality, intellectual property & data privacy rules. To only collect, process, disclose or store personal data by applicable laws and regulations and with a legitimate business purpose, and ensure that necessary agreements are in place before collecting, processing, or transferring personal data to third parties.