Third Party Code of Conduct Policy

Global Procurement, Ethics & Corporate Compliance

I. Purpose

Sutherland Global Services, Inc., (SGS) is committed to the highest standards of business ethics and integrity as well as compliance with all applicable laws and regulations governing its business operations. Our Code of Conduct reinforces our core values and drives our culture of compliance, ethical conduct and accountability. Our core values shape the culture and define the character of our company. They serve as a foundation for how we act and make decisions.

Acting with integrity in compliance with laws is not just about doing the right thing and protecting SGS. It has a tangible impact on our performance and reflects on our character as a business—to our clients, our business partners and the public at large. It provides us the freedom to expand our operations around the world and generate new business opportunities, differentiating us from our competitors as our clients demand ever higher standards, and strengthening our brand and reputation. This commitment extends to our dealings with third parties acting on behalf of SGS or our clients. The relationship between SGS and its third parties is an important component to achieving high performance in our business.

Our SGS Third Party Code of Conduct, which supplements our Code of Conduct, sets forth the standards and practices that SGS vendors, suppliers, and contractors are required to uphold. SGS is committed to helping its third parties comply with these standards. In turn, SGS expects its third parties to apply these standards to their respective third parties.

Thank you for your continued efforts and collaboration to adhere to our Third Party Code of Conduct. Please direct all questions about these standards to: globalprocurement@sutherlandglobal.com.

Violation of this policy may result in termination of Third Party's contract.

II. Scope

This Third Party Code of Conduct ("Code of Conduct") applies to all transactions with vendors, suppliers, contractors or agents ("Third Parties") that provide goods or services to Sutherland Global Services ("SGS").

This Code of Conduct is a general statement of the expectations of SGS with respect to its vendors in addition to any other legal or contractual obligations to SGS.

III. Policy

SGS expects its Third Parties to act ethically, legally, fairly, and responsibly at all times. Third Parties are expected to comply with all relevant law, including statutes, codes, and regulations, applicable to their operations, which may include, but are not limited to, laws concerning fraud, waste and abuse; false claims; kickbacks; Privacy. Data Protection and Information Security; labor and employment practices and general business practices.

A. Conflicts of Interest

Third Parties must avoid perceived or actual, conflicts of interest. Third Parties and their employees or representatives shall not deal directly with any SGS employee who holds, or whose spouse, domestic partner, or other family member holds, a significant financial interest in the third party's organization.

Potential conflicts of interest must be disclosed to SGS via globalprocurement@sutherlandglobal.com or the SGS EthicsLine (www.convercent.com/report).

A Third Party may also be required to complete a Conflict of Interest declaration, annually or as otherwise requested by SGS.

B. Gifts, Gratuities & Kickbacks

SGS authorized third parties are prohibited from exchanging gifts or gratuities with SGS employees beyond common business courtesies of nominal value ($5 or less given to or received from one source). Gifts or items of value must never be offered to or accepted from government employees.

Under no circumstances is a Third Party allowed to accept or give kickbacks when obtaining or awarding contracts, services, referrals, goods, or business. A kickback means to willfully offer, receive, request or pay anything of value, even nominal value, in order to induce or reward referrals of business including goods or services.

Third parties may not offer or accept gifts of cash or cash equivalents. Cash equivalents include checks, honorariums, money orders, gift cards, stocks and saving bonds.

C. Privacy and Confidentiality

SGS has a responsibility to protect the confidentiality of any data that is entrusted to it by its members, employees, vendors, or customers, including proprietary and confidential information.

Third parties are responsible for assuring that all Third Party employees who provide services to SGS comply with all applicable Data Protection and Privacy laws and regulations, applicable SGS Data Protection, Privacy, Confidentiality, Information Security and proprietary related policies.

Third parties with access to any proprietary or confidential SGS or SGS client information, e.g., product information, pricing, client performance metrics, operating systems and technology, and business plans or strategy, etc., must execute an appropriate confidentiality agreement or nondisclosure agreement, as required by SGS from time to time.

D. Accuracy of Records

Vendors must maintain accurate and complete records of all matters related to its business with SGS. All records should be stored for the period of time required by the SGS.

E. Employment, Workplace Health, Safety and Environment

SGS expects all third parties to treat their employees and SGS' employees with dignity and respect.

SGS is committed to complying with all applicable laws and relevant industry standards of practice concerning protection of health and safety of its employees in the work place and other persons affected by its business activities. SGS continuously evaluates the health, safety and environmental ("HSE") aspects of its services.

SGS is strongly committed to environmental protection and fulfills its social responsibility by working actively towards the realization of a sustainable environment. We support environmental protection efforts and encourage employees to report any known or suspected violation of environmental laws. SGS complies with all applicable laws and regulations related to environmental protection and supports business activities that contribute to the protection and improvement of the environment. SGS recognizes the environmental burden caused by consumption of resources and release of waste from business activities and seeks to protect the environment through resource recycling as well as efficient use of energy resources.

- Third Parties must not discriminate against, sexually harass, mentally or physically coerce, verbally abuse or threaten any of its or SGS' employees either within or outside of SGS premises.
- Third parties must comply with all applicable labor laws and regulations:
  - Third parties shall recognize and respect the legal rights of their employees concerning minimum and prevailing wages,
  - wage payments,

- maximum hours of work and overtime
- legally mandated family, childbirth, and medical leaves and return to work thereafter; and
- no works shall be under the age of 16 or local law, whichever is higher
- do not use forced labor. SGS Third Parties do not use forced, bonded, compulsory, indentured or involuntary labor. People must be free to terminate their employment with reasonable notice.
- do not use child labor. SGS Third Parties do not use child labor. Many countries have a minimum age for employment or work. SGS Third Parties understand and respect those requirements. In either situation SGS Third Parties do not employ under the age for completing compulsory education.
- Limitations on child labor, including, the rights set forth in any applicable laws defining such labor standards.

- Third parties are also expected to cooperate with SGS in maintaining a work environment free of possession, use or distribution of alcohol and illegal drugs and to adhere to all OSHA laws, as applicable:
- SGS third parties are expected to comply with SGS HSE requirements and any other requirements based on applicable health and safety laws and regulations.
- SGS third parties must take responsibility for the health and safety of their employees, control hazards, and take precautionary measures against accidents and occupational diseases.
- While working on SGS's premises, Third Party employees shall abide by SGS rules pertaining to safety and security.
- SGS third parties must also comply with applicable statutory and international standards regarding environmental protection, and strive to maintain environmental best practices applicable to a third parties' industry.

F. <u>Use of SGS Physical Assets</u>

- Third parties use SGS property and physical assets only to provide services or fulfill its contractual obligations to SGS, with prior permission from SGS. This property includes but is not limited to computers, email, internet/intranet, fax, phone and copiers. Copying or unauthorized use of software may be a violation of federal copyright laws resulting in civil and/or criminal liability.

- Third Party employees are prohibited from using SGS assets to send, receive or view inappropriate material including offensive, threatening, biased, or sexually explicit material. Vendor or vendor's employees will not download any (personal or other) software to SGS computers without prior written authorization from an officer of SGS.

- User IDs and passwords issued to vendor and its employees are for the exclusive use of the intended recipient, and for the specific business use for which they are issued. User IDs and passwords cannot be shared with others.

- Third party employees must report any activities that may compromise the security and confidentiality of SGS's data and/or information systems immediately to the SGS EthicsLine or Information Security department (InfoSecViolations@SutherlandGlobal.com).

F. <u>Government Contracts</u>

- Third Parties working directly or indirectly on government contracts must know and comply with all the terms of the government contract.
- Third Parties must not submit false or fraudulent claims for payment, make any false statements or representations, or do business with debarred individuals or entities.

- Third Parties must cooperate fully with any government requests for information. Third Parties also must never offer gifts, entertainment, meals or anything of value to a government employee.

G. Reporting Potential Misconduct

Any SGS Third Party employee who suspects violations of the terms and conditions of their agreement, this Third Party Code of Conduct, or applicable laws and regulations must report their concern to the SGS Ethics & Corporate Compliance function via the EthicsLine Helpline:

Via web: www.convercent.com/report
To report by phone, please access the website to locate the phone number to your respective country location.

Via email: Corporate.Compliance@SutherlandGlobal.com.

SGS strictly enforces its non-retaliation policy, protecting those who report concerns or suspected wrongdoing in good faith.

Third Party employers must also protect their employees who report potential wrong doing in good faith.

I. Nondiscrimination and International Human Rights

Third parties shall comply with relevant law prohibiting discrimination in the workplace and shall not discriminate in their employment practices on the basis of race, color, religion, national origin or ancestry, sex, pregnancy, sexual orientation, sexual identity, age, disability, or military status.

Upholding human rights principles are foundational to SGS core value. We will strive to do business with only those third parties that show leadership in human rights practices and that meet recognized international human rights and labor standards, such as those set forth in the Universal Declaration of Human Rights.

J. Supply Chain

SGS expects third parties to comply with this Third Party Code of Conduct as well as their respective organizational Code of Conduct. It is the Third Party's responsibility to ensure that subcontractors adhere to all standards summarized in this Third Party Code of Conduct. These standards incorporate the United Nations Global Compact and the principles of the International Labour Organization.

The SGS Third Party Code of Conduct is maintained through our procurement processes based on a Third Party's attestation. SGS will audit and monitor Third Parties' compliance with this Third Party Code of Conduct.

U.K. Modern Slavery Act 2015 Statement

SGS prohibits and denounces any form of slavery offences in accordance with the UK Modern Slavery Act of 2015 (Act). SGS requires third parties certify to the Act's compliance as part of the attached Third Party Code of Conduct Certification when applicable to an SGS third party by law.

K. Vendor Debarment and Exclusion

SGS shall only conduct business with responsible third parties. SGS shall therefore have the discretion to exclude third parties from participation in its procurement transactions and activities who appear on any suspended, excluded or debarment list issued by any agency of any Federal, State or local government, or who may be convicted of any applicable civil or criminal offense. All third parties shall be responsible to verify that a third party's employees and subcontractors working with SGS have not been excluded or debarred as described in this section.

- SGS third parties should become familiar with the government listings enabling verification of employees' exclusion status.
- SGS third parties must immediately advise SGS if it or any of its employees become debarred, suspended or excluded as described in this section during the course of its business relationship

with SGS.

L. Foreign Law

Third parties operating under foreign law shall comply with all foreign laws applicable to the subject matter of this Third Party Code of Conduct insofar as they are consistent with the provisions of this Third Party Code of Conduct. Such Third Parties or suppliers shall also comply with all provisions of this Third Party Code of Conduct insofar as they do not violate applicable foreign law. SGS will avoid doing business with third parties that do not or cannot comply with the provisions of this Third Party Code of Conduct.

Sutherland Global Services Third Party Code of Conduct Certification

To:_____ [Third Party compliance office/HR/direct supervisor name/third party rep POC]
From: _____ [insert SGS functional owner, e.g., Global Procurement]
Date: _____
Subject: _____ [insert Year] Third Party Code of Conduct Compliance Certification

I have reviewed and understand the Sutherland Global Third Party Code of Conduct. I hereby confirm that during _____ [insert Year] and in the future,

1. The _____ [company name] organization complied and shall comply with the Sutherland Global Third Party Code; and
2. I do not have personal knowledge of any Third Party Code violations by a _____ [company name] employee, authorized agent or representative; OR
3. Have stated or will state in the future, any exceptions to compliance, including but not limited to Third Party Code violations, or any regulatory enforcement action, fines or penalties, by any government agency or department, below as noted.

Exceptions to compliance:

_____
_____
_____

I also agree to sign the attached Supplemental Anti-Bribery Certification, as requested at a minimum once during any given calendar year.

_____
(Print Name)

_____
(Signature)

SUPPLEMENTAL ANTI-BRIBERY CERTIFICATION

_____ [company name]

Global anti-bribery laws and regulations prohibit companies, and their agents and employees, from corruptly giving, offering, promising or authorizing the provision of anything of value, whether directly or indirectly through an overseas branch, subsidiary or third party intermediary for the purpose of influencing them in order to gain or maintain business or some competitive business advantage. This includes the U.S. Foreign Corrupt Practices Act (FCPA) which prohibits any such payments specifically to foreign (non-U.S.) officials which includes any of the following:

- ☐ Non-U.S. government official (elected or otherwise) (including municipal, provincial, central, federal or any other level of government);
- ☐ Officer or employee of a foreign government or any department, agency, ministry or instrumentality thereof (including executive, legislative, judicial, regulatory or military);
- ☐ Person acting in an official capacity on behalf of a foreign government or any department, agency, ministry or instrumentality thereof;
- ☐ Officer or employee of a company or business owned or controlled in whole or in part by a foreign government;
- ☐ Officer or employee of a public international organization such as the United Nations or World Bank;
- ☐ Member of a royal family; or
- ☐ Foreign political party, member, or official thereof, or candidate for foreign political office.

The term also includes the children, spouse or other close relatives of a Foreign Official.

"Anything of value" for purposes of this Certification and applicable anti-bribery regulations includes cash and cash equivalents such as unauthorized travel expenses, vacations, gifts, services and lavish entertainment.

In addition to prohibiting bribes or corrupt payments, the FCPA and other applicable anti-bribery regulations require that company books, records and accounts be maintained in reasonable detail to accurately represent all transactions and payments.

The FCPA applies to Sutherland Global operations worldwide, its employees and to all persons and entities, wherever located, acting on behalf of Sutherland Global.

On behalf of the Company noted in the signature block below, (i) I certify I am properly authorized to execute this certification, (ii) I acknowledge having received, read, and understood the Sutherland Global Services Third Party Code of Conduct which expressly prohibits any bribery (iii) I certify that _____ [company name] understands and will comply with all applicable anti-bribery laws and regulations, including the FCPA; and (iv) I further certify that, in connection with the delivery of products or services to Sutherland Global, nothing of value hereby will be / has been provided to anyone in order to induce a person or entity to perform improperly a relevant function or to gain or maintain business or some competitive business advantage.

ANTI-BRIBERY CERTIFICATION, Page 2

BY:_____

NAME:_____

TITLE:_____

DATE: _____

Our Core Values

Our values help us drive our objectives and provide us with guidelines by which we achieve meaningful results. Our corporate values are guideposts to mark the path and guidelines within which we behave in our dealings with each other, our suppliers, our clients and the communities in which we operate. Only by maintaining this shared focus do we, as individuals, become a successful team, and Sutherland achieves its full potential. We expect our suppliers to comply with our Core Values and Code of Conduct.

Integrity
We insist on open, honest and fair relationships with each other, our customers and business partners. We believe this is the only way to do business.

Leadership
We will continuously strive to 'do the right thing' in support of our clients, fellow employees and all of our stakeholders. We will lead by example and set our standards high for others to follow.

People
We respect our employees and value their contributions. We are dedicated to creating a work environment that is professionally challenging and personally rewarding. We believe in teamwork, and as a team, delivering exceptional results to our clients and their customers. SGS suppliers attract and develop the best talent for their business regardless of individual characteristics. Suppliers ensure that their employees take any required SGS training. We are committed to the professional development of each person as they progress through their career at Sutherland.

Clients
We value our clients as business partners. We are dedicated to providing the highest quality of service to them and will treat their goals and objectives as our own. We will increase their competitive advantage by consistently exceeding expectations.

Entrepreneurial Spirit
We foster innovation and will take personal risks to improve our service offerings. We will continuously strive to be the best in order to earn and securely maintain our leadership position as the premier provider of outsourced business process services