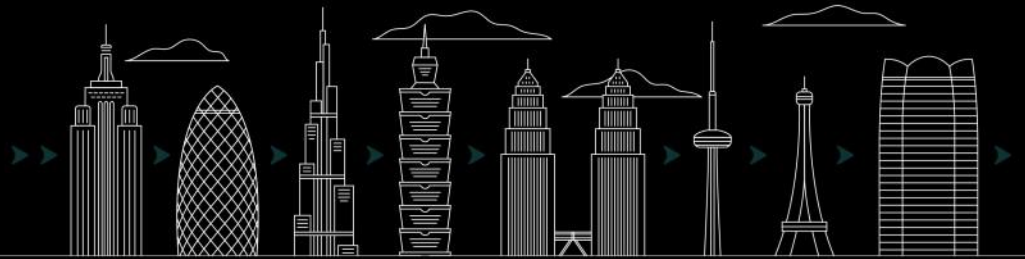


VIALTO

PARTNERS

VIALTO
PARTNERS

Globally
connected



Global Third Party Code of Conduct

Version: 1.0

Effective date: May 1, 2022

External Use

Table of contents

1

Introduction

Definitions	2
Speaking up	3
Compliance with this Code, laws and regulations	3
Due diligence and monitoring	3

4

Build trust in how we do business

Conflicts of interest and sensitive situations	4
Competing fairly	4
Combatting corruption and bribery	5
Economic crime and money laundering	5
Insider dealing/trading	6
Sanctions and export controls	6

7

Build trust with each other

Hiring and employment practices	7
Wages and hours	7
Third Parties' interactions with Personnel	8
Child labour	8
Human trafficking and modern slavery	8
Health and safety	8
Freedom of association	8

9

Build trust in our communities

Environmental stewardship	9
---------------------------	---

10

Build trust in how we use information

Confidentiality and data protection	10
Intellectual property	10
IT security	10
Social media	11

11

Acknowledgement of this Code



Introduction

Our success as a business depends on trust and independence. Integrity helps us win new business, serve our clients, preserve our brand, and find a personal connection to our work. We have defined ourselves as a company under our values—connected, open, useful, and personal—always keep our collective reputation in mind as you grow with us.

“A key element of this Code is that we abide by applicable laws and regulations. To the extent any local law or regulation is more restrictive than this Code, such local law or regulation shall govern.”

Vialto is committed to the 10 principles that are the foundation of the United Nations Global Compact (“UNGC”). Those principles are reflected in this Code.

Vialto’s Third Party Code of Conduct (“Code”) explains the minimum standards of integrity and business conduct Vialto expects of the Third Parties with which it does business. Vialto expects Third Parties to require the same levels of integrity and business conduct from their Personnel and anyone outside their organisation engaged to provide services for or with Vialto.

Vialto acknowledges that no code of conduct can address every situation that Third Parties may encounter. As a result, this Code is not a substitute for Third Parties’ own accountability and responsibility to exercise good judgment and obtain guidance regarding proper business conduct. Third Parties are encouraged to seek additional guidance and support from those within Vialto designated as responsible for their services for or with Vialto.

The Organisation for Economic Co-operation and Development (OECD) provides guidance, including the OECD Guidelines for Multinational Enterprises (the OECD Guidelines), by way of non-binding principles and standards for responsible business conduct when operating globally. The OECD Guidelines provide a valuable framework for setting applicable compliance requirements and standards. Although Vialto’s network consists of companies that are separate legal entities which do not form a multinational corporation or enterprise, Vialto’s network standards and policies are informed by and meet the goals and objectives of the OECD Guidelines.

Definitions

Third Party/Third Parties

Entities (including their Personnel*) or individuals sub-contracted to work for or with Vialto Partners or that provide goods or services to Vialto Partners.

*Personnel: Employees or subcontractors of Third Parties.

Speaking up

Our Standard

Vialto Partners is committed to addressing potential violations and protecting its partners and employees against retaliation for reporting concerns in good faith.

How this applies to Third Parties

Vialto Partners (Vialto) expects Third Parties to report in good faith any concerns that may arise in connection with Vialto's business (including the provision of goods or services to Vialto) and potential violations of this Code, laws, regulations or ethical or professional standards.

Unless prohibited by law or regulation, Vialto expects Third Parties to raise concerns related to this Code via any of the following channels:

- with those designated as responsible for the Third Party's service(s) for or with Vialto;
- through appropriate channels at Vialto;
- by contacting Vialto's Global Ethics HelpLine at vialtopartners.ethicspoint.com.

Concerns may be reported anonymously.

Vialto expects Third Parties to inform their Personnel that they will not be subject to retaliation as a result of raising a concern in good faith.

Vialto will review/investigate reported concerns and escalate to Third Parties to be managed and investigated, as appropriate.

Compliance with this Code, laws and regulations

Third Parties shall comply with applicable local and international laws and regulations and are expected to comply with this Code. To the extent any applicable law or regulation is more restrictive than this Code, such law or regulation shall govern.

Vialto expects Third Parties to implement policies, procedures and training, as deemed necessary by the Third Party, to comply with this Code.

Due diligence and monitoring

Our Standard

Vialto is committed to monitoring compliance against its internal standards and policies. Compliance with our standards and policies is an important component to the success of Vialto.

How this applies to Third Parties

Vialto expects Third Parties to have processes and controls in place to comply with this Code.

Where appropriate, Vialto conducts risk-based due diligence on Third Parties as part of assessing its relationship with Third Parties. Vialto expects Third Parties to provide complete and accurate information to facilitate due diligence efforts undertaken by Vialto, where requested.

If Vialto determines that a Third Party has breached this Code, it may require the Third Party to implement a remediation plan, or, in certain circumstances, it may suspend or terminate the relationship with the Third Party.



Build trust in how we do business

Conflicts of interest and sensitive situations

Our Standard

Vialto is committed to identifying and addressing real and potential conflicts of interest and sensitive situations that may arise in the conduct of its business before accepting, commencing, or continuing services. Conflicts of interest can arise at any time and can significantly harm your and Vialto's reputation.

Conflicts of interest is any circumstance that could cast doubt on Vialto's ability to act with objectivity when providing services or in connection to Vialto's business. A sensitive situation is any circumstance that could create a serious commercial, reputational or client relationship issue for Vialto.

How this applies to Third Parties

If a Third Party becomes aware of an actual or potential conflict of interest or a sensitive situation that may impact its work for or with Vialto or otherwise, it shall notify Vialto on a timely basis.

Depending on the circumstances, Third Parties may be required to put in place appropriate measures to manage the conflict of interest or sensitive situation.

Competing fairly

Our Standard

Vialto is committed to fair competition and does not tolerate anti-competitive activity in any form.

How this applies to Third Parties

Third Parties shall refrain from any unfair competition under applicable anti-trust and competition laws and regulations, whether alone or in combination with other entities or individuals. Specifically, Third Parties shall not enter into any agreement, formally or informally, to unlawfully restrict competition; set prices, compensation, or benefits; or allocate clients, markets, people, or services for or on behalf of Vialto or otherwise in connection with any relationship with Vialto.

Combatting corruption and bribery

Our Standard

Vialto does not tolerate corruption or bribery in any form. Requesting, accepting, offering, promising, paying bribes, kickbacks, or making other improper payments or benefits of any kind, including facilitation payments, is strictly prohibited, whether directly or through any third party.

Vialto defines corruption as acting with the intent to induce someone to misuse his or her official government or business position to provide an improper business favor or advantage to which the recipient is not otherwise entitled. Vialto defines bribery as offering, promising, paying, providing, or authorizing the offering, promising, paying or providing of “anything of value” to any person, including but not limited to any government official, in exchange for an improper business favor or advantage, or asking or allowing someone else to do this on behalf of Vialto or an employee; or requesting or accepting “anything of value” in exchange for providing an improper business favor or advantage.

How this applies to Third Parties

Third Parties shall not engage in corruption, bribery, or any activity (including improper payments) that may imply involvement in corruption or bribery when working for or with Vialto. This includes facilitation payments or the giving or receiving of preferential treatment that may be perceived as a bribe for or on behalf of Vialto.

Third Parties shall not accept or provide any gifts or favors to or from active or former government officials or commercial parties for or on behalf of Vialto without obtaining prior approval from Vialto.

Economic crime and money laundering

Our Standard

Vialto does not tolerate economic crime, including money laundering and terrorist financing activities.

Vialto defines economic crime as illegal acts carried out for financial or economic gain. Vialto defines money laundering as the process by which proceeds from illegal activities are disguised so they appear to be from legitimate sources. This includes concealing, acquiring, using, or possessing such proceeds or facilitating the acquisition, use, retention, or control of such proceeds.

How this applies to Third Parties

Third Parties shall not provide any service or enter into any arrangement that facilitates or may constitute Vialto being involved directly or indirectly in economic crime, including money laundering activities. Third Parties shall not channel any funds to, or support, illegal activities (e.g., terrorism, tax evasion, fraud).

Insider dealing/trading

Our Standard

Vialto does not tolerate trading on, or the inappropriate disclosure of, inside information.

Vialto defines inside information as information about an entity (e.g., financial forecasts, merger and acquisition proposals, and key personnel changes) that has not been made public. Inside information can come from any source, not just Vialto.

How this applies to Third Parties

Third Parties shall not engage in insider trading, insider dealing or inappropriate procurement or disclosure of inside information regardless of whether the information was obtained in the course of working for or with Vialto.

A Third Party in possession of inside information about a company shall not buy or sell any securities of that company.

Sanctions and export controls

Our Standard

Vialto does not conduct activities nor assist any other party in violating applicable economic sanctions or export control laws and regulations.

How this applies to Third Parties

Third Parties shall comply with applicable economic sanctions and export control laws and regulations and avoid doing anything that would position themselves or Vialto in violation of applicable economic sanctions and export controls.

Build trust with each other



Vialto expects Third Parties to maintain working conditions that meet internationally declared human rights and standards, including those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organisation's ("ILO") Declaration on Fundamental Principles and Rights at Work.

Hiring and employment practices

Our Standard

Vialto is committed to providing equal employment opportunities for all.

How this applies to Third Parties

Third Parties shall not discriminate against any individual in their employment or hiring practices. This includes discrimination based on race, ethnicity, color, age, gender, gender identity or expression, sexual orientation, political beliefs, citizenship, national origin, religion, disability, parental status, economic/class status, veteran status, or any other protected status or characteristic that is not related to the individual's merit or the inherent requirements of the position sought.

Wages and hours

Our Standard

Vialto is committed to compliance with applicable wage, hour and overtime laws and regulations.

How this applies to Third Parties

Third Parties shall set working hours, wages and overtime pay in compliance with applicable laws and regulations in the country or countries in which they operate.

Third Parties shall pay at least the applicable minimum wage. While it is understood that overtime may be required, Vialto expects Third Parties to carry out operations in ways that limit overtime to a level that promotes humane and productive working conditions.

Third Parties' interactions with Personnel

Our Standard

Vialto is committed to providing a safe and non-discriminatory working environment.

How this applies to Third Parties

Third Parties shall provide a working environment free of abusive, violent, threatening, disruptive and other improper behavior and not tolerate harassment, and other disrespectful conduct, including sexual harassment, discrimination, and bullying.

Child labour

Our Standard

Vialto is opposed to and does not tolerate any form of child labour.

How this applies to Third Parties

Third Parties shall not use child labour and shall employ Personnel who meet the applicable minimum legal age requirement to work in the country or countries in which they operate.

Human trafficking and modern slavery

Our Standard

Vialto is opposed to and does not tolerate any form of human trafficking or modern slavery.

How this applies to Third Parties

Third Parties shall not engage in or support human trafficking or modern slavery, including forced, bonded or involuntary labour.

Health and safety

Our Standard

Vialto is committed to providing a healthy and safe working environment in line with internationally declared human rights.

How this applies to Third Parties

Third Parties shall provide a healthy and safe working environment in line with internationally declared human rights.

Third Parties shall minimize and respond to health and safety incidents and accidents occurring in the workplace and provide adequate personal protective equipment.

Freedom of association

Our Standard

Vialto partners/principals and staff have the right to lawfully form and join organisations of their own choosing and peacefully associate.

How this applies to Third Parties

Vialto expects Third Parties to allow their Personnel to lawfully form and join organisations and peacefully associate.



Build trust in our communities

Environmental stewardship

Our Standard

Vialto is committed to minimizing the direct and indirect environmental impacts of its operations and continuously improving its environmental performance.

How this applies to Third Parties

Vialto expects Third Parties to identify and manage environmental impacts of their organisation. Vialto expects Third Parties to minimize greenhouse gas emissions and to engage in initiatives to promote environmental responsibility, effective waste management and efficient use of natural resources.



Build trust in how we use information

Confidentiality and data protection

Our Standard

Vialto respects the privacy and confidentiality of information relating or belonging to its clients, its partners, employees and others with whom it does business. Vialto protects personal and other confidential information in all forms.

How this applies to Third Parties

Third Parties shall handle and disclose personal data and confidential information that they obtain in the course of their relationships with Vialto, only as authorized and directed by Vialto and as required by applicable laws and regulations.

Third Parties shall protect personal data and confidential information against unauthorized and unlawful use, disclosure, access, loss, alteration, damage and destruction.

Intellectual property

Our Standard

Vialto is committed to protecting its intellectual property and respecting the valid intellectual property rights of others.

How this applies to Third Parties

Vialto expects Third Parties to respect the intellectual property rights of Vialto and others. This means, for example, that Third Parties shall not use Vialto intellectual property in a manner that is not authorized by Vialto nor other parties' unlicensed software or technology in support of or in connection with work for or with Vialto.

IT security

Our Standard

Vialto is committed to protecting information entrusted to it, as well as physical and IT assets, through the development and implementation of information security controls.

How this applies to Third Parties

Third Parties shall use security controls that meet Vialto's requirements to maintain and protect information, including physical and electronic assets, obtained from Vialto, Vialto's clients and other third parties.

Social media

Our Standard

Vialto is committed to using social media platforms responsibly and being courteous and respectful in its online public communications.

How this applies to Third Parties

Vialto expects Third Parties to refrain from disrespectful, unprofessional, harassing, defamatory, discriminatory and prohibited activity on social media platforms. Third Parties shall not act or speak on behalf of Vialto, represent themselves as Vialto, or express any views attributable to Vialto unless expressly authorized to do so by Vialto.

Acknowledgement of this Code

Third Parties who work for or with Vialto and its clients and who are in receipt of this Code agree to:

- adhere to the requirements and expectations set out in this Code;
- provide complete and accurate information to facilitate third party due diligence efforts undertaken by Vialto; and
- comply with the applicable laws and regulations in the country or countries where they operate