

Partner Code of Conduct

Sage



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About us

Sage is a leader in trusted accounting, financial, HR and payroll technology for small and mid-sized businesses, enabling them to streamline operations, make more informed decisions, and be more productive.

By providing innovative solutions for SMBs, together with consistent strategic execution, Sage is delivering benefits for all our stakeholders — customers, Partners, colleagues, society, and shareholders.

Our purpose is to knock down barriers so everyone can thrive, and our values and behaviors support this. We're committed to doing the right thing, which means ensuring the way we do business represents the highest possible standards of ethical conduct—a commitment we also expect from our Partners.



Our expectations of you

This Partner Code of Conduct (“Partner Code”) clearly sets out the minimum standards of behavior we require from you as a Partner.

As a Partner, you are required to comply with the standards set out in this Partner Code and implement these standards across your business.

From time to time, we may ask to review your business standards and practices to ensure they reflect the principles of this Partner Code and will require you to provide us with appropriate access to do this.



We always act lawfully

Sage conducts our business operations in compliance with applicable laws and regulations. As a minimum, we require our Partners to comply with the following standards:

Compliance with laws

All of your dealings must comply with applicable laws and regulations in the countries in which you operate or conduct business. If local laws are more restrictive than this Partner Code, Partners are expected, at a minimum, to comply with applicable local laws.

We require you, subject to applicable law, to notify us immediately if you become subject to material criminal or civil legal action or are sanctioned in any way by a government body or regulator.



Anti-bribery and corruption

We require all of our Partners to adopt a zero-tolerance approach to bribery and corruption.

Our Partners must comply with all applicable laws, regulations and standards relating to anti-bribery and corruption.

Sage is a global company which is subject to global anti-bribery and corruption laws. As The Sage Group plc. is a UK company, the Sage group is subject to the UK Bribery Act 2010. This is a far-reaching law that impacts all businesses, colleagues, and Partners of Sage, no-matter where in the world they are located. This means that we must require that our Partners do not engage in bribery and corruption.

As a minimum, Partners and their employees must not:

- (i) offer, promise or give a financial or other advantage in return for any improper behaviour by any third party;
- (ii) request, agree to receive, or accept a financial or other advantage in return for any improper behaviour by any third party; or
- (iii) bribe a foreign public official.

In each case, this applies to direct or indirect conduct (e.g. through an intermediary or encouraging others to do so).

A “financial or other advantage” includes not only monetary payments, such as kickbacks or facilitation payments, but also lavish gifts or entertainment, donations, and employment opportunities.

Partners must disclose to us any connections that they may have with government officials/heads of state.

Gifts and hospitality

We recognise that the offering and accepting of gifts and hospitality on a modest and infrequent basis can be a legitimate tool in building good relationships with third parties.

Before offering or accepting a gift or hospitality, Partners must ensure that the gift or hospitality is (i) given in an open and transparent manner, (ii) is reasonable and proportionate, and (iii) is unlikely to improperly influence the business relationship or any commercial negotiations or business decisions.

Under no circumstances should Partners:

- Offer money, gifts or hospitality to government, public sector officials or representatives, political parties, campaigns or organisations, or individuals involved in politics, on behalf of Sage.
- Offer cash, cash alternatives (such as gift vouchers), or lavish gifts or hospitality to Sage employees.
- Offer any gifts, hospitality or expenses to Sage employees during active contract negotiations or tenders (including during the period leading up to, and soon after, the negotiations).

Partners should also report to Sage any lavish or inappropriate gifts or hospitality offered to them by Sage employees.

Fraud

Sage has a zero-tolerance approach to all forms of fraud.

We are committed to preventing fraud across our global operations and expect our Partners to share this commitment.

In alignment with our obligations under the Economic Crime and Corporate Transparency Act 2023, we continue to take proactive steps to ensure that we have reasonable and proportionate procedures in place to prevent fraud from being committed by persons associated with our business, including our employees, subsidiaries, agents, and Partners. These procedures are designed to mitigate the risk of fraud being committed for the benefit of Sage.

We require our Partners to adopt similarly robust anti-fraud measures and to cooperate with us in promoting integrity, transparency, and accountability.

As a minimum, all Partners must:

- Implement reasonable and proportionate procedures to prevent fraud from being committed by employees, contractors and others performing services on your behalf.
- Assess fraud risks, implement appropriate controls, and reporting any suspected fraudulent activity without delay.
- Look out for unusual behavior or high-risk scenarios, such as:
 - Receiving falsified identity documents, or due diligence information being withheld.
 - Emergency situations that pose a risk to life, damage to property or significant financial instability.
 - Excessive pressure to meet unrealistic financial targets or operational goals.
- Cooperate fully with any audit or investigation initiated by us, or by any regulatory authority.

Tax evasion

Sage has a zero-tolerance approach to all forms of tax evasion, whether under UK law or the applicable laws of other countries.

We're committed to complying with the Criminal Finances Act 2017, which introduced the Corporate Criminal Offence for failure to prevent the facilitation of tax evasion. A company may be guilty of an offence under this Act if a person associated with it (such as an employee, agent, or service provider) facilitates tax evasion while acting on its behalf.

As a minimum, all Partners must:

- Conduct your business in a way that ensures that the opportunity for, and occurrence of, tax evasion is prevented.
- Cooperate reasonably with Sage's own checks and controls to combat the risk of tax evasion practices within its supply chain.
- Look out for unusual behavior and red flags such as:
 - Requests to be paid without issue of a VAT invoice or any other unusual payment or invoicing arrangements
 - Requests to make payments or move funds to/from unusual locations and/or operating out of higher risk jurisdictions for tax evasion risk
 - Refusing to confirm compliance with due diligence checks.

You must adopt and maintain appropriate practices, policies, and procedures to prevent fraud, bribery and corruption and tax evasion in your business.

Measures we expect you to take include:

- Putting in place and maintaining comprehensive whistleblowing procedures.
- Ensuring that your employees and associated persons (including agents and third parties providing services for on your behalf) are made aware of and understand the need to comply with applicable laws, and in particular the laws set out in this Partner Code.
- Putting appropriate policies and procedures in place to ensure that your employees and associated persons do not engage in fraud, bribery and corruption, or tax evasion.



Insider Trading

Partners must maintain robust systems and controls to ensure that their employees do not engage in insider dealing or the unlawful disclosure of inside information. This includes trading in Sage shares (or the shares of any other company) while in possession of inside information.

Partners and their employees must comply with all applicable insider trading and market abuse laws and regulations (e.g. the EU Market Abuse Regulation and the UK Market Abuse Regulation).

'Inside information' is precise information that is not yet publicly available and which, if made public, would be likely to have a significant effect on the price of a company's shares.

Examples of inside information could include:

- Significant financial results
- Changes to executive directors
- A material acquisition



Money laundering and financial crime

Sage is committed to demonstrating ethical business practices, including by adopting a zero-tolerance approach to money gained through financial crime.

Partners must not accept, process or otherwise become concerned in any arrangement(s) which involve funds that are known or suspected to be associated with criminal activity.

As a minimum, all Partners must:

- Only deal with reputable parties that are involved in legitimate business activities and whose funds are derived from legitimate sources.
- Take reasonable steps to prevent and detect any illegal forms of payment.
- Have robust processes in place to prevent financial transactions you engage in being used by others to launder money.
- Exercise vigilance to the possibility of employees, contractors and third parties committing other financial crimes such as funding terrorist organisations, fraudulently obtaining money or property, or committing tax evasion.

Sanctions

Sage is committed to complying with applicable sanctions regimes, as well as adhering to the highest standards of ethical business conduct. Partners, and those within your supply chains, must fully comply with applicable sanctions laws, regulations, and regimes (including but not limited to, the United Nations, EU, UK, and US Office of Foreign Assets Control (OFAC) sanctions). Under no circumstances should Partners transact with persons who are on a targeted sanctions list (being applicable countries, entities, governments, or individuals), nor transact in any country which is subject to territorial sanctions.

We expect all of our Partners to adopt and maintain appropriate procedures to ensure compliance with applicable sanctions regimes.

Competition

Partners must act in full compliance with applicable antitrust and competition laws, as they apply to their respective business activities, and must not participate in activities that have the effect of reducing or destroying competition. This includes attempting to lock competitors out of supply chains, fixing prices, illegally sharing markets or sharing commercially sensitive information with competitors, Sage or Sage's competitors.

Conflicts of interest

It is essential that we demonstrate ethical and transparent business practices. As such, Partners should avoid any situations where a conflict of interest could interfere with, or appear to interfere with, a business decision or transaction related to Sage.

We expect Partners to inform us of any actual, potential or perceived conflicts of interests, including any personal connections with Sage colleagues, conflicting business interests or any other circumstances that could improperly influence business decisions.

Sage can support Partners to manage any conflicts carefully, ensuring appropriate safeguards are in place to protect both our Partners and Sage.



Data Privacy and Artificial Intelligence

Sage is proud to be a trusted custodian of personal data and is committed to complying with all applicable data protection laws.

Where Partners process personal data, they must comply with the required standards under applicable laws and regulations to safeguard personal data and use the required due skill, care and diligence to prevent unauthorised or unlawful processing.

Partners must also comply with all applicable artificial intelligence (AI) laws, including (but not limited to) the EU AI Act, and ensure their teams are sufficiently AI literate to understand and responsibly use any AI tools relevant to their role.

Partners must not use Sage materials or data (including customer data) to create, train, or develop AI systems or models, unless expressly authorised in writing by Sage.



Intellectual property

Sage expects you to respect the intellectual property rights of Sage. Our intellectual property includes, but is not limited to, trademarks, trade secrets, know-how, patents, copyright, and designs. You must respect and protect Sage intellectual property, and comply with all applicable guidelines, contractual obligations, policies, and procedures made available by Sage, as well as all applicable laws and regulations in the countries where you operate or conduct business. You must not use or share Sage intellectual property without written permission or outside the scope of work agreed with Sage.

You must ensure measures are put in place to safeguard Sage's information, even if it is not labelled as proprietary or confidential.

If you become aware of any unauthorised use of Sage intellectual property, you must notify us immediately by emailing iplegal@sage.com



Human Rights

At Sage, we are committed to respecting and promoting human rights across our value chain.

As a Partner, you play a vital role in identifying, preventing and addressing human rights risks. We pay special attention to addressing the human rights identified as potentially higher impact to our sector, through:

- Respecting privacy and protecting data.
- Responsible development and use of AI.
- Delivering inclusive and accessible products.
- Protection from modern slavery and promoting sustainable supply chain practices.

As a minimum, all Partners must:

- Ensure at all times that you do not participate in, facilitate, or ignore the possibility of any forms of modern slavery within your organisation or your own supply chain.
- If any of your representatives notice or suspect anything they believe could amount to a Modern Slavery 'red flag', you must immediately report this to Sage.
- Promote sustainability and human rights due diligence throughout your supply chain.
- Handle personal data responsibly and in compliance with applicable data protection laws.
- Ensure that AI technologies are developed and used responsibly and transparently.
- Strive to deliver products and services that are inclusive, accessible and free from bias.

Environment and carbon reduction

Sage has committed to achieving net zero by 2040 and to reducing emissions by 50% by 2030, against a 2019 baseline. These goals are part of our commitment to the Science Based Target initiative and the Paris Agreement's 1.5°C climate ambition.

As a Partner, you play a critical role in helping us deliver on these commitments.

As a minimum, all Partners must:

- Seek to improve your own environmental and climate performance through environmental policies, objectives and targets.
- Aim to measure and disclose greenhouse gas emissions using recognised frameworks such as the Carbon Disclosure Project (CDP).
- Implement practices that reduce environmental impact, such as energy efficiency, low-carbon technologies, renewable energy procurement, and responsible resource use.
- Comply with applicable environmental laws and internationally recognised standards.

Security

Partners must make sure they adopt and maintain appropriate governance structures to support a framework of applied controls that ensure the confidentiality, integrity, and availability of information assets.

We expect Partners to fully comply with all applicable legislative requirements as they relate to information assets.

Information assets include: (i) all of Partners' own information; (ii) information provided by Sage to Partners; or (iii) information that Partners gain access to through interaction with Sage, our systems, and our people (including, but not limited to, any information regarding customers of Sage and other third parties).

Partners must undergo and complete an Information Security 3rd Party Assurance Review carried out by our Security Governance and Compliance Team.



Consequences of non-compliance

Where we reasonably believe you're not acting in compliance with this Partner Code, we'll seek to raise the matter with you to try and rectify the issue. We expect you to respond transparently to any reasonable request we or our professional advisors make of you to demonstrate your compliance with all or any part of this Partner Code.

Your non-compliance with this Partner Code will be considered a material breach of contract. In addition, we reserve the right to end our business relationship with you if you are non-compliant with this Partner Code in circumstances where:

- (i) such non-compliance has or may have an adverse impact on our business (e.g. damage to our reputation, employees, customers, shareholders, or supply chain), or the communities that we serve;
- (ii) you've repeatedly breached this Partner Code and have failed to take appropriate steps to ensure compliance with this Partner Code; or
- (iii) you've undertaken any illegal activity or failed to comply with applicable laws and regulations.

How do Partners report concerns?

You must inform Sage of any suspected or actual breaches of this Partner Code at the earliest opportunity so we can take appropriate action. We support a culture of speaking up and all notifications raised to us seriously and in good faith will be thoroughly investigated. The sooner breaches of this Partner Code are notified to us, the quicker we can investigate them and take appropriate corrective action.

You should report concerns to your local Sage contact or Sage account manager.

Alternatively, you can use our free, confidential whistleblowing service, [Safecall](#), to report breaches of the Partner Code online or via telephone.



Contact Safecall - it's confidential!

Europe

France
00 800 72332255

UK
0800 9151571

Ireland
1800 812740

Portugal
00 800 72332255

Belgium
00 800 72332255

Switzerland
00 800 72332255

Germany
00 800 72332255

Austria
00 800 72332255

Spain
00 800 72332255

Poland
00 800 72332255

Latvia
00 800 72332255

Romania
0372 741 942

Israel
012 800 72332255 (Golden Lines)
013 800 72332255 (Barak)
014 800 72332255 (Bezeq)

AME

South Africa
0800 990243

Australia
1800 312928

Namibia
+44 191 516 7764

Morocco
8000 96071

APAC

India
000 800 4401 256

Singapore
800 4481773

Malaysia
1800 220 054

China (local call rates may apply)
4008 833 405

Singapore
800 4481773

Malaysia
1800 220 054

India
000 800 4401 256

North America and Canada

Canada
1877 5998073

USA
1866 9013295

Mexico
800 1231758

You can also submit an online form by visiting www.safecall.co.uk/report. If your country is not listed above, please visit <https://www.safecall.co.uk/file-a-report/telephone-numbers/>

Updates

We may update this Partner Code from time to time. It's the responsibility of each Partner to ensure that it reads, understands, and complies (and ensures that its business and employees comply) with the most up-to-date version of this Partner Code.

Version

This Partner Code was last updated November 2025.



