

Partner Code of Conduct



Sage

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About us

Sage is a global technology leader that helps businesses manage everything from money to people—whether they're a start-up, scale-up, or enterprise. We energise the success of businesses and their communities through the use of smart technology and the imagination of our people. Our thriving community of accountants, partners, developers, and entrepreneurs form the engine room of economies around the world.

Our purpose is to knock down barriers so everyone can thrive, and our values and behaviours support this. We're committed to 'do 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.



Steve Hare
CEO, The Sage Group Plc

Our expectations of you

This Partner Code of Conduct (“Code”) clearly sets out the minimum standards of behaviour we require from you as a Sage partner. We ask you to comply with the standards set out in this Code and to reflect them within your own business.

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



Minimum standards of conduct

As a minimum, we require you to comply with the following standards at all times:

Compliance with laws

All of your dealings must comply with applicable laws and regulations in the countries in which you operate or conduct business.

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



Anti-bribery and corruption

It's important to maintain trust with each other and with our customers. You should not engage in any activity which invites a suggestion of impropriety as it can damage this trust and may be unlawful. In particular, you must comply with all applicable laws, regulations, and standards concerning bribery, corruption, or fraud.

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

Sage is a global company and is subject to anti-bribery, corruption, and fraud laws in many countries. In particular, the parent company of the group is a UK company, and the whole of the Sage group is therefore subject to the UK Bribery Act 2010 (the Bribery Act). This is a wide-ranging 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 our partners not to engage in bribery, corruption, or fraud.

As a minimum, you and your 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” covers not only monetary payments, such as kickbacks or facilitation payments, but also includes lavish gifts or entertainment, donations, and employment opportunities.

You should disclose to us any close connections that you may have with government officials/heads of state.

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

Measures we expect you to take include:

- Putting in place and at all times maintaining comprehensive whistle-blowing procedures.
- Ensuring that your employees and associates are made aware of and understand the need to comply with anti-bribery and corruption laws.
- Putting appropriate policies and procedures in place to ensure that your employees and associates do not engage in bribery, corruption, or fraud in connection with Sage, other partners, and customers.



Gifts and hospitality

We recognise that gifts and hospitality on a modest and infrequent scale can be a legitimate tool in building good relationships. Modest hospitality such as social events or meals may be offered if there is a genuine business purpose and the cost is reasonable and proportionate.

Before offering or accepting a gift or hospitality, make sure it is unlikely to improperly influence the business relationship or your own, or the other party's, decision-making.

Under no circumstances should you offer money, gifts, or hospitality to any government officials/heads of state on behalf of Sage.

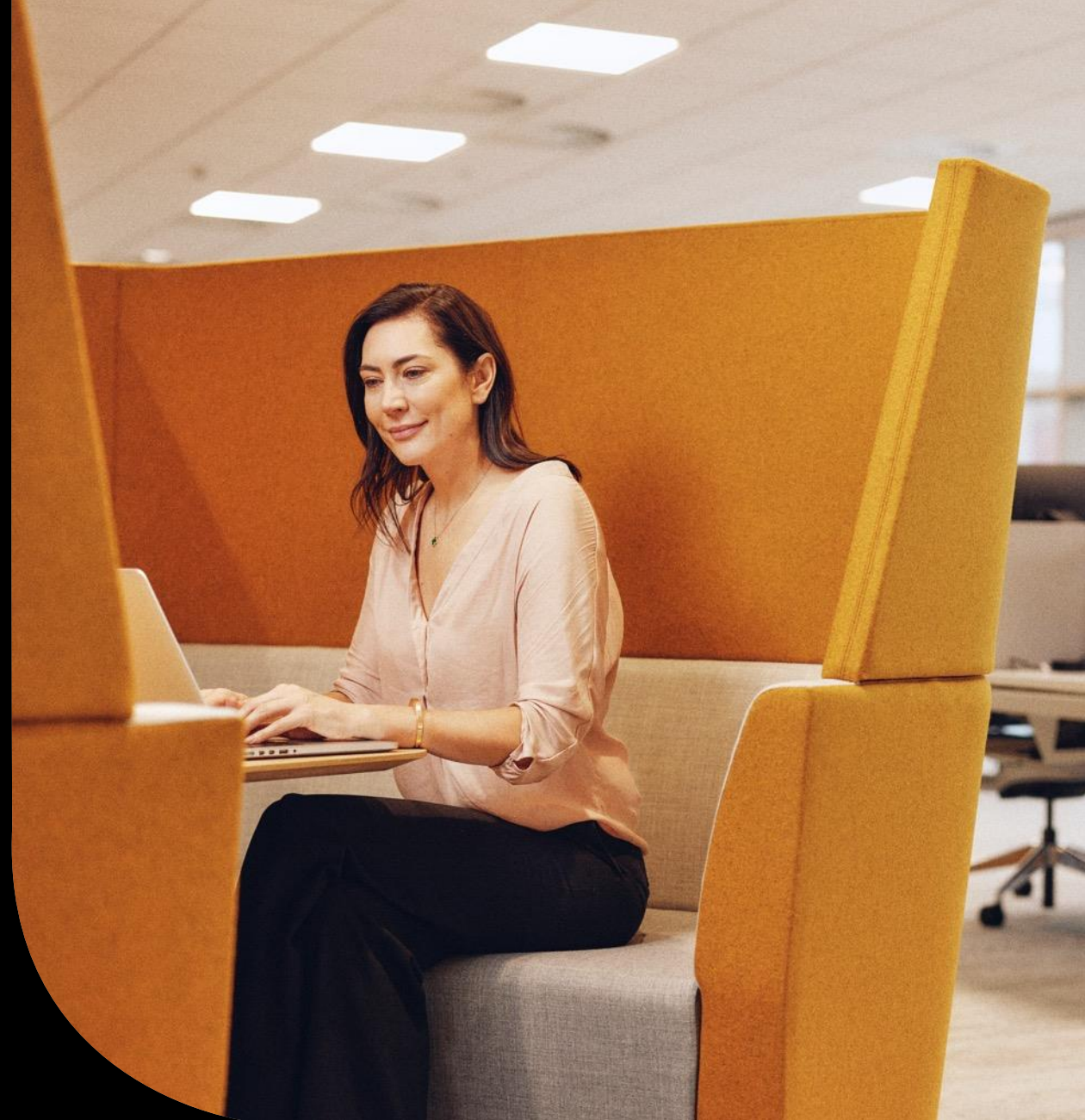
You must not offer or provide cash, cash alternatives (such as gift vouchers), or lavish gifts, or hospitality to Sage employees. Under no circumstances must you offer or provide any hospitality, expenses, or gifts to our employees during active contract negotiations or tender processes (including up to and soon after contract award).

We also expect you to report to us any lavish gifts or hospitality offered by our employees to you or your employees, and you should not accept any such gifts or hospitality.

Insider trading

You must have robust systems in place at all times to ensure your employees and advisors do not engage in insider dealing. In particular you and your employees must comply with the EU Market Abuse Regime and similar insider trading laws, and must not trade or deal in Sage shares (or the shares of any other company) based on inside information.

‘Inside information’ is precise information that is not yet publicly known and would, if made public, be likely to have a significant effect on the price of a company’s shares. The buying or selling of shares in a company by somebody who is in possession of ‘inside information’ about the company is known as ‘insider trading’.



Money laundering and financial crime

You 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.

You must only deal with reputable parties that are involved in legitimate business activities and whose funds are derived from legitimate sources. You must take reasonable steps to prevent and detect any illegal forms of payment and you should have robust processes in place to prevent the financial transactions you engage in being used by others to launder money.

You must also exercise vigilance to the possibility of employees and contractors, or your organisation and third parties, committing other financial crimes such as funding terrorist organisations, fraudulently obtaining money or property, or evading tax payments, and have robust processes in place to detect 'red flag' behaviours and other indicators that these practices may be taking place (e.g. requests to deal in cash or to transfer funds to a territory known to have a higher propensity to money laundering and tax evasion practices).

Sanctions

You (and those within your supply chain) 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). You must not 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 comprehensive territorial sanctions.

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



Competition

You must act in full compliance with applicable antitrust and competition laws, as they apply to respective business activities of Sage and your own. For example, you must not attempt to lock competitors out of the supply chain, fix prices or illegally share markets, or share commercially sensitive information—especially relating to future pricing—with competitors of yours or Sage (including with other Partners of Sage, as well as the direct channel of Sage, which you may compete with).

Tax evasion

Sage has a zero-tolerance approach to all forms of tax evasion, whether under UK law or any other country's law.

We're committed to complying with the Criminal Finances Act 2017, which introduced the Corporate Criminal Offence (CCO) for failure to prevent the facilitation of tax evasion. A company will be guilty of an offence under this Act if a person associated with that company, acting in their capacity as an associated person, facilitates tax evasion by another person. An 'associated person' includes employees, agents, or another person acting on behalf of the company (which can include service providers).

Partners should conduct their business in a way that ensures that the opportunity for, and occurrence of, tax evasion is prevented. Partners may also be asked to cooperate reasonably with Sage's own checks and controls to combat the risk of tax evasion practices within its supply chain.

Conflicts of interest

When we do business together, we expect you to inform us of any actual or potential conflicts of interest between you and us, or otherwise related to the transaction. For example, you should inform us if there's a personal connection between the individuals in our respective organisations who are involved in the transaction, or any business interests, or other incentives those individuals may have to conduct a transaction in a certain way.

Human Rights

You must respect international standards on human rights.



Equal treatment

You must do the right thing by ensuring all workers are treated fairly and equally at all times. For example, you should select workers based on ability and not on any personal characteristics such as sex, race, colour, ethnic origin, sexual orientation, gender identity, pregnancy, religion, trade union activity, political beliefs, disability, or age.

We expect you to adopt a zero-tolerance approach to violence, bullying, intimidation, and abuse at work and to any other form of verbal, non-verbal, or physical harassment or discrimination.



Slavery, human trafficking, and forced labour

You must ensure at all times that you do not participate in, facilitate, or ignore the possibility of any form of human slavery or human trafficking within your organisation or your own supply chain. You must take steps to detect, prohibit, and prevent these types of practices.

You must also strictly comply with any laws or conventions relating to modern slavery or human trafficking, and must not engage workers involuntarily or adopt practices that suggest forced or compulsory labour. Workers should not be required to hand over passports, ID cards, or work permits as a condition of employment and they must be free to leave their employment on giving reasonable notice.

You must establish and implement appropriate systems to ensure no involuntary or forced labour, modern slavery, or human trafficking is employed or otherwise used within your own supply chain.

Sage adopts a zero-tolerance approach to suspicions of modern slavery or human trafficking practices within any part of its business partner ecosystem. Our Code of Conduct demands the highest standards of ethical conduct and vigilance to any and all forms of potential slavery and trafficking within our Partner's organisations and their respective supply chains.

In the same way that Sage monitors practices within our own organisation and supplier base—and requires its employees to urgently report anything they suspect might amount to malpractice—this reporting responsibility also falls on all of our Partners. While we have a degree of visibility through initial onboarding checks, as well as during the course of our working relationships with you, we can't detect every underlying supply arrangement and all of our Partners' (and their Suppliers') working practices. Therefore, if any representative of a Partner notices or suspects anything they believe could amount to a Modern Slavery 'red flag' (e.g. see the [UK National Crime Agency's Guide to Modern Slavery Indicators](#)) then you must immediately report this (even if anonymously) to Sage.

Child labour

In no circumstances shall you use child labour (young people 15 or under, unless acceptable to the International Labour Organisation) within your business. We expect you to respect and comply with applicable laws and regulations concerning the minimum age of workers. Where young workers are lawfully employed, they should be guaranteed proper working hours, wages, and safe working conditions.

You must make sure under 18s do not carry out hazardous work (e.g. work which exposes them to physical, psychological or sexual abuse, work underground or underwater, at dangerous heights, in confined spaces or with dangerous machinery, equipment or tools).

Working hours and payment

All of your workers (and those within your supply chain) must be paid at least the minimum wage in their country of employment and paid overtime in accordance with local legal requirements or applicable collective agreements. You must ensure that workers are not, except in exceptional circumstances (and, where necessary, subject to appropriate remuneration), required to work excessive hours during their working week and are given regular rest days in accordance with local laws and conventions.

Terms of employment

You must ensure that workers are provided with a written employment contract before commencing work, and that the contract is written in a language understood by the worker. Workers must also be given access to grievance systems to enable employment-related matters to be fully investigated to fair resolution.

Freedom of association

You must ensure that workers are allowed to associate freely and bargain collectively in accordance with local laws and regulations. In countries where the right to freedom of association or to bargain collectively is restricted under local law, you must allow your workers to freely elect their own representatives.

Workers should be able to communicate with your management team regarding working conditions without fear of harassment, reprisal, or intimidation.



Health and safety

You must provide safe working conditions for all workers in line with international standards so that workers are protected from hazards. You must adopt and maintain appropriate health and safety management systems, monitor, and report against health and safety incidents. You should also conduct regular risk assessments to evaluate health and safety matters and take appropriate action to manage identified risks and make improvements.

Environment

You must adopt responsible practices for managing environmental impacts, as well as comply with applicable laws and internationally recognised standards.

You should strive to minimise your environmental impact, continuously work to improve your environmental and climate performance, and work towards resource efficiency and sustainable waste management.

Conflict minerals

To the extent applicable to your business activities, you must have appropriate policies and procedures in place to prevent the acquisition of conflict minerals or unsustainable mined minerals in your supply chain.

Land rights

We expect you to respect the land rights of indigenous communities.

Data privacy

You must ensure that you manage data that you hold carefully and always use due skill, care, and diligence to prevent the unauthorised or unlawful processing of data. Where you process personal data, you must make sure you meet the required standards under applicable laws and regulations to safeguard the individuals' interests.



Security

You must make sure you 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 you to fully comply with all legislative requirements as they relate to information assets.

Information assets include: (i) all of your own information; (ii) information provided by Sage to you; or (iii) information that you 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).

Demonstrating compliance

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 Code.

Consequences of non-compliance

Where we reasonably believe you're not acting in compliance with this Code, we'll seek to raise the matter with you to try and rectify the issue.

Your non-compliance with this 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 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 Code and have failed to take appropriate steps to raise standards to ensure compliance with this Code; or (iii) you've undertaken any illegal activity or failed to comply with applicable laws and regulations.

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, policies, and procedures provided 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 Intellectual Property regardless of whether the intellectual property is labelled as proprietary, confidential or contains a copyright/trademark notice.

If you become aware of any unauthorised use of Sage Intellectual Property, you must notify us immediately at iplegal@sage.com



How do partners report concerns?

You must raise any suspected or actual breaches of this 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. The sooner breaches of this 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. Serious concerns should be reported to our EVP Chief Risk Officer, [Ben Aung](#) or Group General Counsel and Company Secretary, [Vicki Bradin](#).

Alternatively, you can use our free, confidential service, Safecall, to report breaches of the Code.



Call the Safecall number—it's free and confidential!

Europe

France

00 800 72332255

UK

0800 9151571

Ireland

1 800 812740

Portugal

00 800 72332255

Belgium

00 800 72332255

Switzerland

00 800 72332255

Germany*

kanzlei@arbeits-mietrecht.de

compliance@betz-scharpenack.de

Netherlands

00 800 72332255

Spain

00 800 72332255

Italy

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)

AAMEA

South Africa

0800 990243

Australia

1800 312928

Namibia

+44 191 516 7764

Botswana

+44 191 516 7764

Brazil

0800 8921750

Morocco

8000 96071

UAE

8000 4413376

Saudi Arabia

800 8442067

Singapore

800 4481773

Malaysia

1800 220054

Thailand

001 800 72332255

India

000800 4401256

Nigeria

0044 191 516 7764

North America and Canada

Canada

1877 5998073

USA

1866 9013295

*Sage Germany currently uses an alternative provider for colleague reporting (via email), pending its adoption of Safecall in due course.

Updates

We may update this 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 Code.

Version

This Code was last updated May 2022.

