

# Anti-corruption Rule



**tieto**

# Introduction

## Purpose and business benefits

The fundamental principles in the area of anti-corruption have been set forth in Tieto's Code of Conduct. The main objective of this Rule is to give further guidance regarding those principles, the use of benefits to promote business contacts and relationships, and provide tools for Tieto employees in order to assess what kind of behaviour may be considered as appropriate in these respects.

The main objective of the Rule is to emphasize that all business conduct must be honest and transparent. Common sense and careful business judgment must be used. Offering and receiving gifts and similar benefits, even when accepted by law, shall not call Tieto's reputation into question under any circumstances.

Tieto encourages its employees to interact with customers, suppliers, other partners and government organs as well as the surrounding society. It enables us to make Tieto and its services well-known and helps us to build successful business and solutions.

This Rule reflects the values of Tieto that are the core foundation of our operations. It is the responsibility of the directors, officers and individual employees to comply with the applicable laws, Tieto's values and this Rule.

## Scope

This Rule applies to all Tieto companies and employees in all countries of operation. Companies under Tieto's control and their employees are also included in the scope of application. Tieto will strive to promote this Rule with all parties contributing to Tieto's services, products and other business activities.

This Rule outlines our approach to respecting the United Nations Convention against Corruption and the OECD Guidelines for Multinational Enterprises in relation to fair business practices.

Tieto operates globally in several jurisdictions. Tieto shall abide by the local laws and regulations of each country in which it operates. In situations where the law does not give guidance, Tieto applies its Code of Conduct and this Anti-corruption Rule. In case of conflict, applicable local laws and other mandatory regulations shall always prevail to the provisions of this Rule. The local regulations and legal practice may contain more detailed requirements and/or restrictions.

## Zero tolerance and whistle-blowing principles

Tieto has a zero tolerance for any kind of unethical behaviour. We have been a signatory of the United Nations Global Compact<sup>1</sup> since 2010.

If violations of our Code of Conduct or this Rule are reported or found, necessary investigations, internal or external, are always initiated in order to verify the authenticity of suspicions. In case of identified breaches or misconducts, appropriate disciplinary actions are taken.

Reports of violations of the Code of Conduct and this Rule may be made anonymously and in confidence to the General Counsel.

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<sup>1</sup> It is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption (<http://www.unglobalcompact.org>).

# Possible forms of corruption

## Abuse of power, nepotism and bribery

Abuse of power, nepotism<sup>2</sup> and bribery are usually prohibited already by law.

Tieto will not tolerate abuse of power, nepotism or bribery under any circumstances.

## Gifts and similar personal benefits

For the scope of this Rule, gifts and similar benefits must be understood in a broad sense. Gifts typically relate to material goods, but they also mean i.a. services, favours, promotional premiums and discounts.

Benefits typically have a monetary value. In addition, there are benefits that do not have a monetary value as such, e.g. membership in a social community or a significant recognition.

Gifts and similar benefits of personal nature are not categorically prohibited in business contacts. However, money or gift vouchers shall not be offered or received.

Gifts and similar personal benefits may only be offered to, or accepted from, a third party if modest in value and if consistent with reasonable hospitality given in the ordinary course of business and not exceeding EUR 100.<sup>3</sup>

## Hospitality related to events

For the scope of this Rule, events shall include all kinds of business-related occasions with our customers, suppliers and other partners. Tieto may be the arranging party or Tieto or its employees may be invited to take part in such events.

### Tieto as the arranging party

All events arranged by Tieto or its employees shall have a genuine business interest. In addition to a work-related agenda, the event may contain informal social elements and hospitality to certain extent. Entertainment activities cannot, however, be justified by hiding them behind an artificial agenda.

When Tieto or its employees are hosting an event, gifts and similar benefits of personal nature and hospitality may be offered only if modest in value and if consistent with reasonable hospitality given in the ordinary course of business and not exceeding EUR 200.<sup>4</sup>

### Tieto as the attending party

In the normal course of business, Tieto employees receive invitations to various kinds of events arranged by our customers, suppliers or other partners.

In connection with these events our employees may be offered with indirect benefits that are linked to business activities or events. For instance, a Tieto employee may be invited as a participant to a marketing event or guest speaker to a seminar and the organizer of the event offers to compensate the expenses incurred.

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<sup>2</sup> Nepotism is not explicitly prohibited by law in all countries. Nepotism should be understood in a broad sense, i.a. meaning also favours to related parties and unjustified discrimination.

<sup>3</sup> The amount refers to the actual total nominal value of the benefit. The threshold must not be bypassed by dividing the gift or benefit into several smaller installments.

<sup>4</sup> The amount refers to the actual total nominal value of the benefits directed to a person attending to the event. For example, if Tieto arranges a seminar, costs related e.g. to travel, accommodation, food & beverage and gifts shall be taken into account.

Tieto employees shall not solicit or accept personal compensation for such appearances.

When the organizer of the event is Tieto's existing or potential customer, supplier or other partner, gifts and similar benefits of personal nature and hospitality may be accepted only if modest in value and if consistent with reasonable hospitality given in the ordinary course of business and not exceeding EUR 200.<sup>5</sup>

## Relationship with governmental bodies

Gifts, similar benefits and hospitality that shall be deemed acceptable within commercial parties may be entirely prohibited by law when dealt with governmental bodies and officials. Governmental bodies include, inter alia, state and local officials and employees, government agencies, and other public administrative organs.

Local customs and authorities' guidelines shall be respected.

Tieto does not take political stands and therefore the company does not give financial or any other kind of support or assistance to individual politicians, candidates, political parties or institutions. Tieto shall not take part in fund-raising of any nature by participating seminars etc. Neither the Tieto name, nor any resources controlled by Tieto, shall be used to promote the interests of political parties or candidates.

## How to make an assessment?

Regardless of the applicable regulation and indicative monetary thresholds described

in this Rule, the Tieto employee is always required to objectively conclude whether the spending and conduct in question shall be deemed moderate and reasonable.

Common sense and careful business judgment must be used. An independent third party should come to the same conclusion when exercising objective assessment.

You must also consider how the actions would be seen in and handled by the media, if published. Ensure that the reasoning can be communicated openly and will not jeopardize public trust on Tieto or its employees, even if the subject would be evaluated after years from now by different persons.

Offering or receiving a gift or similar personal benefit must never create a conflict of interest, make the assignee uncomfortable or feel that he/she or the entity he/she represents owes to the giving party in any way or affect to the independence of the person in current or future decision-making.

The customer, supplier or other partner may apply stricter rules than presented in this Rule. The rules of the other party shall always be respected.

## Decision-making tree

When you consider offering or receiving gifts and similar benefits or hospitality, ask yourself at least the following questions:

1. Are my contemplated actions legal and in line with Tieto's values, Code of Conduct and this Rule?
2. Am I able to report these actions and their reasoning to my manager, colleagues or a third party openly and without any embarrassment?
3. Will I and the other party remain independent in current or future decision-making?

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<sup>5</sup>. The amount refers to the actual total nominal value of the benefits directed to a person attending to the event. For example, if our client arranges a seminar, costs related e.g. to travel, accommodation, food & beverage and gifts shall be taken into account.

4. Will these actions, their reasoning and Tieto as a company be seen in positive light, if the subject is published now or later?

Should you hesitate to answer “Yes” to any of the questions above, or an independent third party would, the conduct might be in conflict with the accepted business practices.

You may also discuss with your manager or, if required, contact Legal before making the final decision.

## Policy link

This Rule is linked with the following Policy:

### Policy name

Code of Conduct

## Deviations

Deviations may be approved from this Rule, provided that those are not prohibited by law or established local practice or compromise Tieto’s reputation.

The President and CEO shall approve the deviations concerning the Leadership Team members and the Leadership Team members shall approve the deviations concerning all their subordinates and the organisation below their subordinates.

Approving deviations/changes of purely technical nature are within the authority of the Rule Owner.

Requests for deviations and approvals shall be stored in an appropriate manner.

## Change history

Version	Change date	Approved by
V2.0A	2013-12-19	CEO