

BUSINESS CODE OF CONDUCT

BUSINESS ETHICS AND ETHICAL PRINCIPLES

Aare Invest's operations are guided by responsible business practices, compliance with applicable laws and regulations, and sound corporate governance principles. Transparency, reliability, and long-term partnerships are embedded in the company's operations, decision-making, and interactions with stakeholders.

Aare Invest's Business Code of Conduct sets out the key ethical principles and standards of conduct that guide the company's operations. The Code applies across the organisation and extends to relationships with business partners and service providers. Its purpose is to promote responsible, transparent, and sustainable business practices throughout all areas of the company's operations.

Aare Invest aims to ensure that its business partners adhere to responsible business practices and act in line with the company's ethical principles. Sustainability considerations are incorporated into business relationships, contractual agreements, and development initiatives, supporting responsible value creation throughout the value chain.

KEY PRINCIPLES OF CONDUCT

- Compliance with applicable laws, regulations, and contractual commitments
- Conducting business in an honest, ethical, and transparent manner
- Prevention of corruption, bribery, and all forms of unethical conduct
- Building responsible and long-term partnerships
- Safeguarding confidentiality, privacy and data protection
- Integrating sustainability considerations into real estate development and operational activities

HUMAN RIGHTS AND LABOUR PRINCIPLES

Aare Invest is committed to respecting internationally recognised human rights and fundamental labour standards. The company strives to provide a safe, healthy, and equitable working environment and to promote responsible business practices throughout its value chain. Aare Invest further expects its business partners and service providers to operate as responsible employers and to respect human rights and labour-related responsibilities in their own operations.

PRIVACY AND DATA PROTECTION

Aare Invest is committed to processing personal data responsibly and in accordance with applicable data protection laws and regulations. Principles of privacy, confidentiality, and the proper handling of personal data are embedded in the company's business operations, stakeholder relationships, and operational activities.

ANTI-BRIBERY AND ANTI-CORRUPTION

Aare Invest has a zero-tolerance approach to corruption, bribery, and all forms of unethical conduct. The company expects its business partners and service providers to operate in a responsible, transparent, and ethical manner. Sustainability-related policies, reporting practices, and monitoring mechanisms are continuously reviewed and developed as part of Aare Invest's long-term approach to responsible business conduct and ESG performance improvement.