

A photograph of two young boys on an outdoor basketball court. The boy on the left is sitting in a blue and black wheelchair, wearing a dark blue jacket, glasses, and white sneakers. The boy on the right is standing, wearing a grey hoodie with 'BRKLN' on it, blue jeans, and dark sneakers, holding a basketball. They are on a blue mat with white court lines. In the background, there is a metal fence and large trees with green and yellowing leaves, suggesting an autumn setting.

Supplier Code of Conduct

Our Supplier Code of Conduct defines the standards that we require suppliers to abide by when conducting business with us. It follows internationally recognised standards for human rights, labour rights, environmental practices, and anti-corruption - helping us to ensure responsible business conduct in our value chain.

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Introduction

Since 1973, Etac has been committed to improving people’s quality of life. Our assistive devices and patient handling equipment are developed to support individuals, families and caregivers – throughout the day and throughout the years.

In pursuing our purpose of enhancing quality of life, we embrace a broader responsibility: a commitment to one another, our partners, society and the environment.

This Supplier Code of Conduct reflects our dedication to responsible sourcing and collaboration. Together, we can create opportunities for a sustainable Etac – and a sustainable world.

Purpose and scope

Etac’s Supplier Code of Conduct (the “Code”) defines the minimum standards that Etac requires suppliers to abide by when conducting business with Etac. It covers, among others, internationally recognised standards for human rights, labour rights, environmental practices and anti-corruption. Etac will periodically review the adequacy and effectiveness of the Code.

Who does it apply to?

This Code applies to all suppliers and other business partners (collectively referred to as “Supplier”) that provide products or services to or conduct business with Etac AB – registered in Sweden under corporate organisation number 556324-9746 – or any other company, wholly or partly owned, directly or indirectly, by Etac AB (“Etac”).

The Code therefore also applies to all the Supplier’s employees and workers, whether permanent, temporary, or hired through manpower agencies, including all workers working under the Supplier’s control (“Employees”).

What is expected?

In addition to meeting the provisions of this Code, Suppliers must comply with all applicable state and national laws and regulations, as well as all relevant international laws and conventions and other applicable standards (e.g., collective agreements).

Where discrepancies exist between the provisions of this Code and applicable state and national laws or other applicable standards, the Supplier shall adhere to the higher or more stringent requirements. In the event of any conflicts, the Supplier must inform Etac without delay. Any questions or disputes regarding the interpretation of the provisions of this Code shall be resolved by Etac in cooperation with the Supplier and relevant stakeholders.

Definitions

"Shall" or "Must"	Required
"Should" or "Expected to"	Expected but not strictly required

What if the Code is breached?

The Supplier shall promptly report any suspected breach of the Supplier Code of Conduct to Etac – either directly to their designated contact at Etac or via the whistleblowing service available on Etac’s website – and take immediate corrective action. Depending on the severity of the breach, Etac reserves the right to cancel outstanding orders, suspend future orders, or terminate the contract and business relationship. Etac also reserves the right to terminate the contract upon repeated or unjustified refusal to provide required information and/or access during audits. A violation of the Code may also constitute a breach of the commercial contract, entitling Etac to pursue any remedies available under that agreement.

Zero-tolerance standards

Etac maintains a zero-tolerance policy toward the most serious violations of ethical and legal standards. If Etac has reason to believe that such violations have been committed by a Supplier, Etac reserves the right to terminate the contract and business relationship immediately. Furthermore, if it is determined that the Supplier was aware of and wilfully complicit in such violations, Etac reserves the right to report the matter to the appropriate authorities.

The following practices are considered grounds for immediate termination:

- Violations of fundamental human rights, including labour rights.
- Use of forced labour.
- Use of child labour.
- Working conditions that endanger life.
- Harsh, inhumane or degrading treatment or punishment of Employees.
- Serious environmental damage caused by polluting activities that have a serious negative impact on people, water bodies or groundwater, species and habitats.
- Corruption of any kind, including bribery and kickbacks.
- Attacks on environmental and human rights defenders.
- Greenwashing (false environmental claims to appear sustainable)
- Complicity in violations of international humanitarian law, including war crimes, crimes against humanity, genocide, torture, enforced disappearances, hostage-taking, and extrajudicial, summary or arbitrary executions.

How to report a concern?

Etac encourages all stakeholders to report on matters that may not be in line with laws, regulations, our Codes of Conduct and/or policies. Everyone should feel safe when raising concerns about how we conduct business, including adverse impacts in our value chain. Etac does not tolerate retaliation in any form against those who report suspected misconduct in good faith.

A report can be made to any of our managers, HR or through the whistleblowing channel. The whistleblowing channel, WhistleB, is encrypted, password protected and provided by an external partner to ensure anonymity. All communication through the channel is confidential to the extent practical and appropriate and the person making a report may choose to remain anonymous in the subsequent dialogue in the channel. Link to WhistleB: <https://report.whistleb.com/en/etac>

Foundation of the Supplier Code of Conduct

Our Code reflects our ambition to improve quality of life and is based on our three sustainability commitments:

- We care for people
- We care for the environment
- We act responsibly

The Code is guided by global standards and agreements, including:

- The United Nations Agenda 2030 (17 Sustainable Development Goals)
- The United Nations Guiding Principles
- The International Bill of Human Rights¹⁾
- The United Nations Convention on the Rights of the Child
- The International Labour Organization (ILO) Standards
- The OECD Guidelines for Multinational Enterprises
- The United Nations Convention against Corruption
- The Rio Declaration on Environment and Development
- The Paris Agreement adopted at the UN Climate Change Conference (COP21)

Note: Nothing in this Code shall be interpreted to establish an employment relationship between Etac and the Supplier's employees.

¹⁾ Includes the Universal Declaration of Human Rights (UDHR), the International Covenant on Economic Social and Cultural Rights (ICESCR), and the International Covenant on Civil and Political Rights (ICCPR).



We care for people

At Etac we care for people in everything we do. To us this means that we care for everyone in our ecosystem: employees, users, customers as well as our business partners.

Human rights

The Supplier shall respect all internationally recognised human rights as expressed in the standards listed below and is responsible for ensuring that no direct or indirect violation of human rights occurs in the workplace.

- The International Bill of Human Rights, which includes:
 - The Universal Declaration of Human Rights (UDHR);
 - The International Covenant on Economic Social and Cultural Rights (ICESCR);
 - The International Covenant on Civil and Political Rights (ICCPR).
- The International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

Forced labour

The Supplier shall uphold the principle of freely chosen employment and strictly prohibit the use of, or benefit from, any form of forced labour. This includes bonded labour, involuntary prison labour, slavery, servitude, human trafficking or any other form of modern slavery or forced labour.

Employees shall not be required to pay any form of deposit for their employment.

- Employees shall not be required to lodge deposits or original identity papers to the Supplier, employer or recruitment agent as a condition for employment.
- Employees must have the right to terminate their employment after a reasonable time notice.

Child labour and young workers

The Supplier shall not engage in, or benefit from, the use of child labour, even in cases where local laws and regulations do not prohibit it.

- The minimum age for employment shall thus not be less than the age of completion of compulsory schooling and, in any case, shall not be less than fifteen (15) years (or fourteen (14) years were established by national laws in accordance with the ILO developing-country exception).
- Young workers under eighteen (18) years of age shall not work in dangerous or heavy work or any other work that is unsafe to their physical and mental health and development. The Supplier shall establish necessary mechanism to prevent, identify, and mitigate harm to young workers.
- If the Supplier becomes aware of child labour taking place, actions must be taken immediately. When removing a child from the workplace, the Supplier must act in a proactive manner and ensure protection of the affected child.

Light work and apprenticeship programmes

Where permitted by applicable state and national laws, the Supplier may employ children between twelve (12) and fifteen (15) to perform a few hours of light work per day.

- The work must be simple tasks of a limited nature and not interfere with the children's education.
- Apprenticeship programmes for children below the minimum age of employment must be remunerated and clearly aimed at training.

Occupational health, safety and well-being

The Supplier must comply with occupational health and safety regulations, or international standards, where national legislation is weak or poorly enforced.

- Employees must be provided with a safe, hygienic and healthy workplace, both physically and mentally, considering the existing knowledge of the industry and its related hazards.
- Employees shall have access to safe and clean drinking water, gender-appropriate toilets, and, where applicable, sanitary facilities for storing food.
- Appropriate measures shall be taken to identify, assess, prevent, avoid, and respond to potential accidents, health hazards, injuries, and ill-health arising out of, in connection with or occurring at work.
- Employees' rights to exit the premises from imminent danger without seeking permission must be respected.
- Responsibility for health and safety shall be assigned to a representative of top management.

Information and training

The Supplier shall ensure that Employees receive regular and recorded health and safety training, and such training shall be repeated for new or reassigned Employees.

- Information and training shall be provided to Employees on topics including, but not limited to fire safety, evacuation drills, first aid, the handling of chemicals, work tools/machinery and hazardous waste (if applicable), emergency awareness, and other necessary training to perform their tasks safely.
- The training shall be documented and provided regularly in a language understandable to the Employees. Training records must be maintained.

Protective equipment and safe handling

The Supplier shall protect Employees from risks of harm by providing appropriate protective equipment and ensuring the implementation of safe handling procedures.

- Any necessary personal protective equipment shall be provided free of charge to all Employees, and the Supplier shall ensure that its distributed and that Employees are properly trained in its use.
- Machines and other equipment used in the operations, if any, shall be equipped with appropriate safety devices to prevent Employee injuries.
- Employees must be protected from exposure to harmful levels of chemicals through inhalation, ingestion, or the skin.
- Safe handling of chemicals must be ensured.

Fire safety

The Supplier shall ensure adequate fire safety in all facilities used by Employees, including storage, break rooms, and accommodation.

Industrial accidents and health emergencies

The Supplier shall establish and maintain emergency procedures to effectively prevent and address all health emergencies and industrial accidents affecting the surrounding community or having an adverse impact on the environment.

Accommodation

If provided by the Supplier, accommodation shall be clean, safe, and at a minimum meet the basic needs of Employees to ensure decent living conditions. It must also comply with the minimum requirements applicable to the work environment, including general health and safety provisions, sanitary standards, and fire safety requirements. If family accommodation is offered, children shall be protected and ensured access to schooling and basic rights.

Fair employment conditions

Fair employment conditions mean that Employees receive fair compensation, recognition for their contributions and are treated with respect for their employment rights.

Recruitment fees

The Supplier must not charge workers, either directly or indirectly, any recruitment fees or related costs, and must not engage in any form of debt bondage.

Established working relationship

The Supplier shall ensure that all Employees are provided with a written, understandable, and legally binding employment contract that explains the employment terms.

- Employment terms shall be fair, reasonable, and clearly defined, including, but not limited to, working hours, wages and benefits, and possible deductions. Deductions must never be used as disciplinary measure.
- Labour-only contracting, subcontracting, fixed-term employment (e.g., part-time, short-time or casual labourers), home-based work, trainees, or false apprenticeships shall not be used for the purpose of paying lower wages and/or fewer benefits and/or avoiding other obligations related to regular employment.

Remuneration

The Supplier shall at least comply with all applicable state and national legal standards or industry benchmark standards concerning wages and benefits, whichever is higher. In any event, the Supplier shall always provide a living wage to meet basic needs.

- The composition of Employee wages and benefits shall be clearly detailed and provided to Employees in writing for each pay period.
- Deductions from wages as a disciplinary measure are not permitted. Deductions not provided for in applicable state and national law are also not permitted to be made without the express consent of the Employee concerned. All disciplinary measures must be documented to the extent practicable.
- Overtime shall always be compensated at a premium rate, which is recommended to be not less than 150% of the regular rate of pay.

Hours of work, rest periods and breaks

The Supplier shall comply with regulations on working hours in applicable state and national laws and collective agreements, and the provisions below, whichever provides greater protection for Employees.

- Working hours, excluding overtime, should not exceed 48 hours per week.
- The total number of hours worked in a seven-day period should not exceed 60 hours, except in exceptional cases where all of the following conditions are met:
 - It is permitted by applicable state and national law;
 - Appropriate protective measures are taken to protect the health and safety of Employees;
 - The Supplier can demonstrate the existence of exceptional circumstances, such as unexpected production peaks, accidents or emergencies.
- Employees shall be given at least one day off in every seven-day period or, if permitted by applicable state and national law, two days off in every 14-day period.
- Employees shall be provided with regular and sufficient workday breaks and meal periods.

Leave

The Supplier shall in line with applicable legislation grant Employees paid holiday and sick leave each year, as well as parental leave to Employees who must care for a new-born or newly adopted child.

- Women who take maternity leave shall not face dismissal or threat of dismissal and shall be able to return to their former employment at the same rate and with full benefits.

Freedom of association and collective bargaining

The Supplier should recognise and respect the rights of Employees to freely associate and to bargain collectively.

- Employees should, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.
- Formation of unions or collective bargaining should not be interfered with or obstructed by any party. The Supplier should maintain an open attitude towards trade union activities and their organisational efforts.
- Employees' representatives must not be discriminated against and shall have access to carry out their representative functions in the workplace.
- Where the right to freedom of association and/or collective bargaining is restricted under law, the Supplier should facilitate, and not hinder, the development of alternative forms of independent and free Employees representation and negotiations.

Employee privacy

The Supplier shall comply with applicable privacy laws and regulations, and respect Employees' privacy rights when collecting, storing, processing personal data, including when implementing monitoring practices.

Diversity and inclusion

The Supplier shall ensure that no Employee is discriminated against in relation to employment, compensation, access to training, promotion, termination, retirement or any other aspect of work based on race, caste, national origin, ethnic background, religion, age, disability, gender, marital status, sexual orientation, union membership, political opinion or affiliation, or any other grounds of discrimination as defined by the ILO.

Workplace violence and harassment

The Supplier shall protect Employees from workplace violence and harassment. Physical, verbal, sexual, or psychological harassment, abuse, discipline, threats or other forms of intimidation shall be prohibited.



We care for the environment

At Etac we are committed to protecting the environment. We work to reduce the environmental impact from our own business and across the value chain.

Environmental legislation and permits

The Supplier shall comply with applicable state and national environmental legislation. Where national legislation is weak or poorly enforced, international standards shall be followed.

Environmental rights

The Supplier shall respect environmental rights, including, but not limited to, the right of all peoples to self-determination and to freely dispose of their natural wealth and resources. The Supplier shall not deprive people of their means of livelihood in any way.

- Unlawful eviction or taking of land, forests or water shall not occur.
- The rights of indigenous peoples to the lands, territories and natural resources that they have traditionally owned, occupied or otherwise used or acquired must be respected. This includes the right to free, prior and informed consent.
- The right to a safe, clean, healthy and sustainable environment shall be respected, as it is integral to the full enjoyment of the rights to life, health, food, water and sanitation.

Climate change

The Supplier should work towards mitigating climate change through proactive, measurable efforts aligned with national and international recognised goals.

- Greenhouse gas emissions should be identified and monitored and systematically reduced across operations and value chains.
- The Supplier should actively support Etac's net-zero transition, including but not limited to providing relevant emissions data, exploring alternative materials and methods, and collaborating on innovative, low-carbon solutions.

Resource use and circularity

The Supplier should strive to reduce the use of natural resources, energy, and water throughout its operations and value chains.

- Use of virgin raw materials should be minimized and continuously optimized.
- Recycling and reuse of raw materials should be promoted and increased wherever feasible.
- Water consumption must be managed responsibly, including managing, monitoring and minimizing consumption.

Sourcing of raw materials

- The Supplier must source raw materials responsibly and in full compliance with applicable international, national and state laws, regulations and standards.
- If the Supplier sources or trades products and components containing tin, tantalum, tungsten, gold (3TG) or cobalt as part of the direct supply chain of Etac's products, all applicable laws concerning responsible sourcing and conflict minerals must be complied with.
- The OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas must be followed, based on the Supplier's position in the supply chain. This includes ensuring that any use of 3TG and cobalt is traceable to smelter or refiner level.
- Active support is expected in identifying the origin of minerals used in our products. While respecting commercial confidentiality, Suppliers must, upon request, report on their 3TG and cobalt supply chain by completing and submitting the Responsible Minerals Initiative's Conflict Minerals Reporting Template (CMRT).
- Use of raw materials derived from species listed in CITES or as critically endangered, threatened or vulnerable on the IUCN Red List of Threatened Species is strictly prohibited.

Waste

The Supplier shall strive to reduce waste and ensure that all waste, including production waste and by-products, shall be stored, handled, transported and disposed of in a responsible manner that protects the health of workers, people in surrounding communities and the environment.

Pollution

The Supplier shall ensure that emissions posing a risk to human health or the environment are minimised or eliminated.

Chemicals and hazardous substances

The Supplier shall, where possible, eliminate the use of chemicals and hazardous substances, or reduce them to an absolute minimum.

- When chemicals and/or hazardous substances are used, the Supplier shall ensure safe handling, storage and disposal of the substances.
- Where required, substances shall have an accompanying material safety data sheet (MSDS) to ensure the protection of Employees and the environment.
- Chemicals and hazardous substances used in the operations shall continuously be risk assessed, and the Supplier shall strive to substitute or phase out all chemicals listed in the Registration, Evaluation, Authorisation, and Restriction of Chemicals (REACH) candidate list¹ of restricted substances and all hazardous substances listed in the Restriction of Hazardous Substances (RoHS)².

¹ <https://echa.europa.eu/candidate-list-table>

² https://environment.ec.europa.eu/topics/waste-and-recycling/rohs-directive_en



We act responsibly

At Etac we act responsibly and comply with applicable laws and regulations.

Business ethics

The Supplier shall ensure that Employees receive regular and recorded business ethics training, and such training shall be repeated for new or reassigned Employees.

Corruption and bribery

The Supplier shall comply with applicable state and national laws and international anti-corruption conventions, and all forms of corruption strictly prohibited, including but not limited to: bribery, embezzlement, trading in influence, abuse of office, illicit enrichment, laundering of proceeds of crime, extortion and obstruction of justice.

Fair competition

The Supplier shall respect free and fair competition and comply with all applicable state, national and international competition laws and regulations. Activities that may hinder the development of fair competition shall be avoided. This includes entering into agreements intended to distort competition or abuse a dominant position.

Conflicts of interest

The Supplier shall avoid potential conflicts of interest while engaging with Etac. This includes not only potential gains for Employees, but also for relatives and friends or favouritism based on familiar and acquaintance relationships where someone in an official position exploits his or her powers and authority to provide a job.

Etac shall be notified if any matters arise during the engagement that could be perceived as a conflict of interest.

Taxation

The Supplier shall comply with all applicable state, national and international tax laws and regulations. Tax arrangements shall be avoided if there is uncertainty about their legality.

Aggressive tax planning that exploits gaps or mismatches in tax rules to artificially shift profits to low- or no-tax jurisdictions shall not be pursued.

Trade restrictions

The Supplier shall comply with all applicable trade restrictions and support Etac by providing accurate and complete information related to shipments.

Implementation

Management systems

The Supplier shall establish and maintain appropriate management systems, policies and processes to ensure compliance with applicable state, national and international laws, regulations, and the requirements of this Code. These systems should effectively prevent and address adverse impacts on human rights, society, and the environment across the Supplier's operations and supply chain.

Records and documentation

The Supplier shall maintain appropriate records to demonstrate compliance with the requirements outlined in this Code. These records must be made available to Etac upon request at any time. Appropriate records include, but are not limited to:

- Payroll records, including wage slips, timesheets, and overtime wage records.
- Health and safety records, including training records, accident reports, material safety data sheets (MSDS), REACH and RoHS declarations as per EU chemical regulation, and relevant certificates and permits.
- Environment records, including data from the monitoring of significant environmental impacts and relevant permits.
- Records of any significant instances of non-compliance encountered in relation to this Code, including a summary of the corrective actions taken to remedy the deficiencies.

Grievance mechanisms

The Supplier shall establish mechanisms for receiving, processing, and settling complaints of Employees and other stakeholders.

- Employees must have the right to anonymously submit complaints regarding all workplace concerns, including non-compliance with this Code, without fear of retaliation or adverse employment consequences.
- Employees shall also be informed about Etac's whistleblowing channel, WhistleB (<https://report.whistleb.com/en/etac>).

Enforcement, remediation and corrective action

Where instances of non-compliance with the requirements of this Code are identified, the Supplier shall promptly notify Etac, take corrective actions to remedy any deficiencies, and implement measures to prevent recurrence.

Monitoring

The Supplier shall allow Etac to review its operations to assess and ensure compliance with this Code. Etac's review program may include periodic self-assessments by the Supplier, as well as on-site audits of the Supplier's premises and those of its subcontractors.

Contact information

Suppliers

- Have a question about our Supplier Code of Conduct?
- Please contact your designated contact at Etac.
- Need to report a suspected breach of the Supplier Code of Conduct?
- Promptly report any suspected breach to your designated contact at Etac or use our whistleblowing channel, WhistleB, which also supports anonymous reporting.

Customers

- Have a question about our Supplier Code of Conduct?
- Please contact your designated contact at Etac.
- Want to report a concern?
- Please reach out to your designated contact at Etac or use our whistleblowing channel, WhistleB, which also supports anonymous reporting.

Other stakeholders

- Have a question about our Supplier Code of Conduct?
- Please contact us at sustainability@etac.com.
- Want to report a concern?
- Please use our whistleblowing channel, WhistleB, which also supports anonymous reporting.

Link to WhistleB: <https://report.whistleb.com/en/etac>

References

Appendix A:

Internationally recognised objectives and prohibitions

1. The Convention of Biological Diversity³, Article 10 (b)
2. The Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), Articles III, IV, V⁴
3. The Minamata Convention on Mercury⁵, Article 4 (1), Article 5 (2), and Article 11 (3)
4. The Stockholm Convention on Persistent Organic Pollutants⁶ (POPs Convention), Article 3 (1) (a) (i) and Article 6 (1) (d) (i) and (ii)
5. The Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade⁷ (UNEP/FAO), Annex III
6. The Vienna Convention for the protection of the Ozone Layer and the Montreal Protocol on substances that deplete the Ozone Layer⁸
7. The Basel Convention on the Control of Transboundary Movements of Hazardous Waste⁹, Article 1 (1) and (2), Article 4 (1) (b), (c), Article 4 (5), Article 4 (8)
8. The Rotterdam Convention¹⁰, Article 10 (1), 11 (1)(b) and 11 (2)
9. The World Heritage Convention¹¹
10. The Ramsar Convention on Wetlands¹²
11. International Convention for the Prevention of Pollution from Ships, including prohibition to discharge into the sea¹³
12. UN Convention on the Law of the Sea¹⁴

³ <https://www.cbd.int/convention/articles/default.shtml?a=cbd-10>

⁴ <https://cites.org/eng/disc/text.php#III>

⁵ <https://minamataconvention.org/en/documents/minamata-convention-mercury-text-and-annexes>

⁶ <https://chm.pops.int/theconvention/overview/textoftheconvention/tabid/2232/default.aspx>

⁷ <https://www.pic.int/TheConvention/Overview/TextoftheConvention/tabid/1048/language/en-US/Default.aspx>

⁸ <https://ozone.unep.org/treaties/vienna-convention>

⁹ <https://www.basel.int/TheConvention/Overview/TextoftheConvention/tabid/1275/Default.aspx>

¹⁰ <https://www.pic.int/>

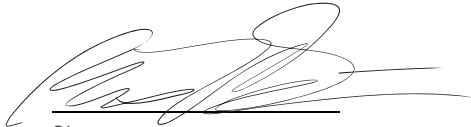
¹¹ <https://whc.unesco.org/en/conventiontext/>

¹² <https://www.ramsar.org/>

¹³ [https://www.imo.org/en/about/Conventions/Pages/International-Convention-for-the-Prevention-of-Pollution-from-Ships-\(MARPOL\).aspx](https://www.imo.org/en/about/Conventions/Pages/International-Convention-for-the-Prevention-of-Pollution-from-Ships-(MARPOL).aspx)

¹⁴ https://www.un.org/depts/los/convention_agreements/convention_overview_convention.htm

Stockholm 2026-04-24, Pär Åström, CEO Etac AB



Signature

_____	_____	_____	_____
Date	Supplier name	Supplier signature	Role in block letters
_____		_____	
Place		Name in block letters	