

Accordant Group Limited

Code of Ethics

Accordant Group Limited and its subsidiaries (“Accordant”) are committed to fair, honest and ethical conduct. This Statement of Ethics (“Ethics”) sets out the standards of behaviour expected of all Accordant directors, officers and employees (“Our People” or “They”).

1. **Ethics, Values and Integrity** – Our People will act in an ethical manner - with integrity and honestly; and they will act consistently with the principles referred to below.
2. **Legal Compliance** – They will comply with all applicable laws, legislation, and the Listing Rules of the NZX.
3. **Business Practices** – Our People will deal honestly and fairly with our shareholders, Business Partners and Clients; and they will treat all colleagues fairly, supporting equal opportunities, diversity; and respect personal dignity.
4. **Conflicts of Interest** – They will not engage in any relationship (whether financial or otherwise) that creates for them any actual, potential or perceived conflict of interest such as a situation where their judgement and impartiality may be reduced such that their personal interests are inconsistent with the interests of the Company. If they do, however, they must inform the GM Corporate Services immediately, with full details thereof.
5. **Anti Bribery** – all employees, officers and directors are prohibited from engaging in any form of bribery, or make any improper payments, to influence the behaviour of any officials, organisations, or individual for the purpose of acquiring any undue commercial advantage related in any way to Accordant’s services. All employees, officers and directors are required to ensure compliance with all anti-bribery/corruption laws including, the NZ anti-bribery laws (Crimes Act) and the OECD Conventions that NZ is a signatory to.
6. **Labour and Human Rights** - We are strongly supportive of all enterprises that aim to achieve freedom, fairness and dignity in the workplace and to combat modern slavery and worker exploitation in New Zealand.

All employees, officers and directors are prohibited from engaging in the use of forced, bonded (including debt bondage) or indentured labour, involuntary prison labour, slavery, or trafficking of persons. This includes transporting, harbouring, recruiting, transferring, or receiving vulnerable persons by means of threat, force, coercion, abduction, or fraud for the purpose of exploitation. All employees, officers and directors are required to

- uphold equal opportunities and fair treatment for employees, free from discrimination on the basis of race, colour, religion, gender, gender preference or expression, disability or age,
 - Respect the personal dignity, privacy, and rights of each employee,
 - Maintain a workplace free from harassment (whether physical, verbal, or sexual) or discrimination, and
 - Comply with all applicable employment standards and labour laws and regulations.
7. **Use of Company Equipment, Facilities, Information or Property** – As a general rule, Our People will not use Company equipment, facilities, information, or property (including office equipment or computer applications) other than for Company business purposes; and they will use their reasonable endeavours to protect and not damage the assets under their control. However, with the approval of management, Our People are permitted reasonable use of office equipment and computer applications for private purposes on the understanding that the cost thereof, to the

Company, is negligible.

8. **Insider Trading and Market Abuse** – all employees, officers and directors are prohibited from engaging in, or the facilitation of, any buying or selling or suggesting that a third party buys or sells shares, or other securities of Accordant while that person is in possession of material non-public information (“insider information”) relating to the company. Material information is defined as including, but not limited, to information or material which a judicious investor would consider important in deciding whether to buy, sell or hold securities in Accordant. All employees, officers and directors are prohibited from passing on or disclosing any insider information to any party unless:
 - it is lawful to do so; or
 - the law requires it.
9. **Compliance with Company Policies and Programs** – Our People will comply with all Company Policies and Programs adopted from time to time which include, but are not limited to: Continuous Disclosure, Code of Conduct, Health & Safety, Protected Disclosures (Whistle-Blower), Gifts, Share Transactions; and Diversity and Inclusiveness.
10. **Directors Duties** - Directors must apply themselves to their duties by, amongst others, giving proper attention to the matters before them.
11. Any breach or suspected breach of any of the above requirements must be reported without delay, and at the latest within 24 hours of detection, to the GM – Corporate Services. The GM – Corporate Services may investigate the breach or suspected breach, require information, conduct interviews, and will prepare a report for provision to the Chief Executive. The Chief Executive may request further information prior to assessing the report and thereafter directing remedial measures. Only the Chief Executive has delegated authority to instruct the GM – Corporate Services or a subsidiary General Manager to implement remedial or disciplinary measures.

Approved by the Board of Accordant Group

Date: 23 June 2023