

# Collective Agreement

1.1.2024



FOR A CULTURE  
OF FAIRNESS AND  
EFFICIENCY

**GOFORE**



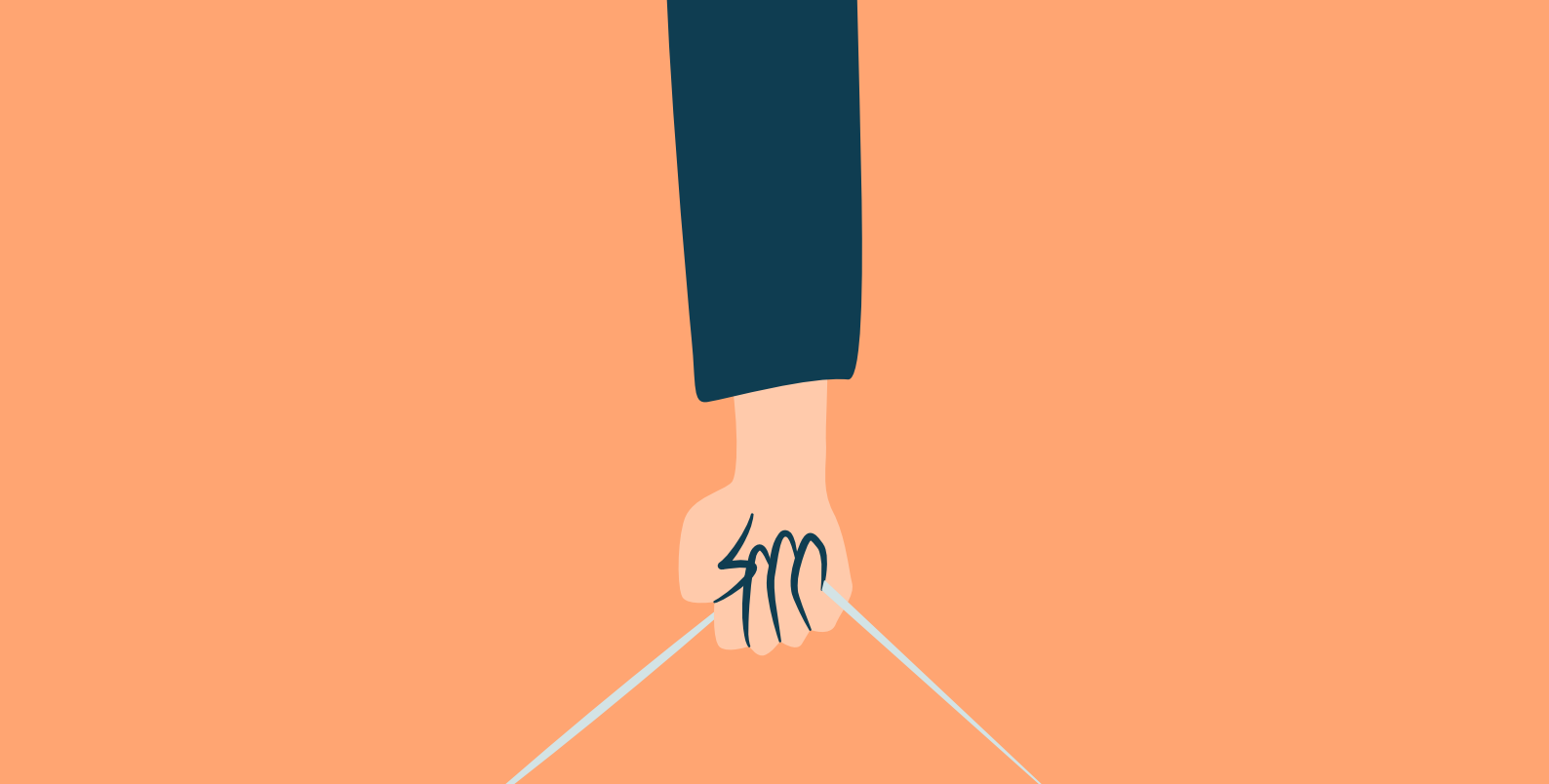
# Contents

Get ready for a bright future with Gofore!	4
<b>1</b> General information about employment relationships	8
<b>2</b> Remuneration	12
<b>3</b> Working hours, working methods and travel	16
<b>4</b> Well-being – absences and social regulations	24
<b>5</b> Professional development	34
<b>6</b> Negotiation procedure and miscellaneous regulations	36

## APPENDICES

Appendix 1 – Salary Settlement	41
Appendix 2 – Flexible Working Hours Policy	46
Appendix 3 – Agreement on a Working Time Account	49
Appendix 4 – Travel Policy	51
Appendix 5 – Shop Stewards and Occupational Safety and Health Representatives	52

This is an unofficial translation. This Collective Agreement was negotiated, drawn up and signed in Finnish. In the event of any discrepancy or inconsistency between the Finnish original and this translation, the original Finnish version prevails.



# Get ready for a bright future with Gofore!

Gofore's Collective Agreement is an agreement on the principles and spirit of our work. It is a collection of rules that we have agreed to follow together and that protects each of our employees regardless of their job description when it comes to, for example, working hours, holidays, work-life balance and sickness.

Gofore's Collective Agreement is an agreement on the principles and spirit of our work.



Our Collective Agreement is founded on Gofore's values – being a great workplace for everyone and thriving on customer success – which have guided us for more than 20 years. We have structured the Agreement so that it clearly explains our aspirations as a community of professionals while also describing our procedures and goals as a business.

The average working person spends a significant part of their day at work, which is why we are prepared to invest heavily in making work enjoyable and our culture inspiring. We intend to always be among the first to introduce a fairer culture that promotes the common good with modern and forward-looking leadership and teamwork models, as well as independent working.

We care about the physical and mental well-being and personal growth of every employee, which is why we are committed to regularly reviewing this Collective Agreement together with our staff in the spirit of continuous improvement. Understanding the changes that are taking place in the world around us is important to us. We want to understand our staff's needs and use our Collective Agreement as a means to respond to those needs in a positive way.

## INTRODUCTION

	DESCRIPTION	REGULATIONS
<b>Scope of application</b>	<p>This Collective Agreement applies to all employees of Gofore.</p>	<p>This Collective Agreement applies to all employees of Gofore Plc, Gofore Lead Oy, Gofore Verify Oy and Gofore Drive Oy.</p> <p>The Agreement does not apply to the management of the company or to persons who by virtue of their position represent the employer in the determination of the terms of employment of the employees covered by this Agreement. Such persons include, for example, members of the company's Board of Directors, the Chief Executive Officer, members of the Group Executive Team and heads of business units.</p>
<b>Appendices</b>	<p>Please also note the appendices, some of which are integral to this Collective Agreement and some of which are informative and describe the latest company policy.</p>	<p>The Collective Agreement is accompanied by the following appendices:</p> <ol style="list-style-type: none"><li>1. Local Salary Settlement</li><li>2. Flexible Working Hours Policy</li><li>3. Agreement on a Working Time Account</li><li>4. Travel Time Policy</li><li>5. Shop Stewards and Occupational Safety and Health Representatives</li></ol> <p>Appendices 1 and 5 are integral to this Collective Agreement. Appendices 2 to 4 are informative in nature and describe the Flexible Working Hours Policy, Agreement on a Working Time Account and Travel Time Policy that were in force when this Collective Agreement was signed without being part of the Agreement.</p>
<b>Industrial peace</b>	<p>Both parties must observe industrial peace while this Collective Agreement is in force.</p>	<p>All forms of industrial action against this Collective Agreement or any regulation thereof are prohibited during the term of the Agreement.</p>
<b>Fundamental rights</b>	<p>Employees have the right to join a union.</p>	<p>The freedom of association is inviolable on both sides.</p>
<b>Employer's right to direct</b>	<p>The employer directs and oversees the performance of all work.</p>	<p>The employer has the right to hire and dismiss employees and to dictate the direction of work.</p>

## DESCRIPTION

## REGULATIONS

**Period of validity**

The Collective Agreement is valid until further notice.

This Collective Agreement enters into force on 1 January 2024 and is valid until further notice. Both parties may terminate the Collective Agreement with a six-month (6) period of notice.

**Definitions****Employee**

For the purposes of this Collective Agreement, 'employee' means a person who has an employment relationship with a company that is a party to the Collective Agreement and who falls within the scope of application of the Collective Agreement.

**Employer**

For the purposes of this Collective Agreement, 'employer' means a company that is a party to the Collective Agreement.

**Company policy**

'Company policy' means the company's latest policy, which should not be construed as a regulation of the Collective Agreement or any other legally binding regulation. The Collective Agreement includes several references to company policy, which are given in the left-hand column next to the regulations. The purpose is to describe how the employer currently applies the relevant regulation of the Collective Agreement. Policy can change at any time due to changes in, for example, the applicable laws or the Finnish Tax Administration's guidance, or for some other reason that the employer considers legitimate.



Employment  
relationships  
are based on  
mutual caring



# 1


## GENERAL INFORMATION ABOUT EMPLOYMENT RELATIONSHIPS

Gofore cares about the well-being of its staff just like each employee cares about the well-being of their colleagues as well as Gofore as a business. This may sound simple and self-evident, but making this statement a reality has required, and still requires, continuous improvement and interaction on both sides.

Empathy, good listening skills, open interaction and clear expectations play key roles in respect of every employment relationship and every employee.

All members of staff contribute to the development of the Gofore team and therefore the business. For this to be successful, staff must have active and effective representation, and Gofore must have the tools and the will to adapt to both the wishes that have emerged and the changes that naturally occur over time.

We also do not expect our employees to fit a specific mould. We believe that freedom of choice together with shared ground rules builds mutual understanding, regardless of whether the issue at hand concerns working hours, responsibilities or the use of company funds.



Empathy, good listening skills, open interaction and clear expectations play key roles in respect of every employment relationship and every employee.

## EMPLOYMENT RELATIONSHIPS

### Start and end of employment

	DESCRIPTION	REGULATIONS
<b>1.1</b> <b>Start of</b> <b>employment</b>	Each employee enters into a written employment contract with their manager.	Employment contracts are always in writing.  The probationary period at the beginning of the employment relationship is a maximum of six (6) months.
<b>1.2</b> <b>End of</b> <b>employment</b>	Check your employment contract for the applicable notice period if you wish to resign. The notice period to be observed by the employer cannot be shorter than the notice period imposed on you.	An employee who wishes to resign must observe the following notice period unless a longer notice period has been agreed or other arrangements made in connection with the employee's resignation: <ul style="list-style-type: none"><li>• 1 month</li></ul> The employer must observe the following notice periods for termination unless a longer notice period has been agreed or other arrangements made in connection with an employee's termination: <ul style="list-style-type: none"><li>• One (1) month if the employment relationship has lasted for a maximum of four (4) years</li><li>• Two (2) months if the employment relationship has lasted for more than four (4) years but no more than eight (8) years</li><li>• Four (4) months if the employment relationship has lasted for more than eight (8) but no more than twelve (12) years</li><li>• Six (6) months if the employment relationship has lasted for more than twelve (12) years</li></ul>




Gofore  
succeeds  
thanks to  
its people



# 2

## REMUNERATION



We pay appropriate rewards for our success to those whom we have to thank for it – our staff.

We pay appropriate rewards for our success to those whom we have to thank for it – our staff.

We want our staff to feel valued. We know that getting to enjoy the trust of our employees requires continuous work in several areas, reasonable remuneration being one.

We reward employees for the ability to take responsibility for the long-term success of the business, for building a better atmosphere at work and for providing a higher standard of service to Gofore's current and future customers. The size of the reward therefore depends on how well we perform as a team.

Remuneration is always determined fairly and equally based on each employee's job description, competence, qualifications and performance. The way in which salaries are calculated is always logical and predictable. Like any company, Gofore is also affected by the prevailing labour market situation.

## SALARIES

	DESCRIPTION	REGULATIONS
<b>2.1</b> <b>Salaries</b>	Salaries are employee-specific and agreed with the employer.	The employee's salary is based on the employee's employment contract and employer's salary policy, however bearing in mind that it cannot be lower than the minimum set in the national Collective Agreement of the IT Service Sector.
<b>2.2</b> <b>Monthly salary divisor</b>	Hourly rates are calculated by dividing the monthly salary by a maximum of 158.	The maximum divisor for determining the hourly rates of employees on a monthly salary is 158.
<b>2.3</b> <b>Performance-based bonus scheme</b>		The employer communicates transparently about its performance-based bonus schemes. The employer must provide a report on the content and objectives of the scheme at the request of the shop stewards.
<b>2.4</b> <b>Trainees and summer interns</b>	<p>Trainees are paid at least 85% of the minimum salary associated with the task in question.</p> <p>Inexperienced summer interns are paid at least 75% of the minimum salary.</p>	<p><b>Trainees</b></p> <p>Trainees are paid at least 85% of the minimum salary associated with the task in question. Salaries of trainees with an employment contract who do not have the experience required for the task in question and whose degree course includes a period or periods of practical training can be negotiated on a case-by-case basis.</p> <p><b>Summer interns</b></p> <p>Summer interns with no vocational training or relevant work experience of the industry are paid at least 75% of the minimum salary associated with the task in question.</p> <p><b>Apprenticeships</b></p> <p>Apprentices are paid at least 85% of the minimum salary associated with the task in question.</p>

Salary adjustments

**2.5**  
**Salary**  
**adjustments**

**DESCRIPTION**

Appendix 1 contains the salary settlement (including the principles of salary adjustments) that shop stewards have negotiated with the employer. The settlement is in force until further notice.

**REGULATIONS**

Salary adjustments are negotiated and agreed based on local negotiations in accordance with section 6.1 of the Collective Agreement. However, the parties to the Collective Agreement must sign off on the locally agreed salary settlement before it can be adopted.

Locally agreed salary settlement may be valid for a fixed term or for an indefinite period. If, in the case of a fixed-term contract, a local agreement on salary adjustments is not reached by the end of the fixed-term contract, or in the case of an indefinite contract, within six (6) months of the submission of a written proposal for negotiation by the Collective Agreement party, the Collective Agreement party may terminate the Collective Agreement with six months' (6) notice.



Trust and  
responsibility go  
hand in hand



# 3

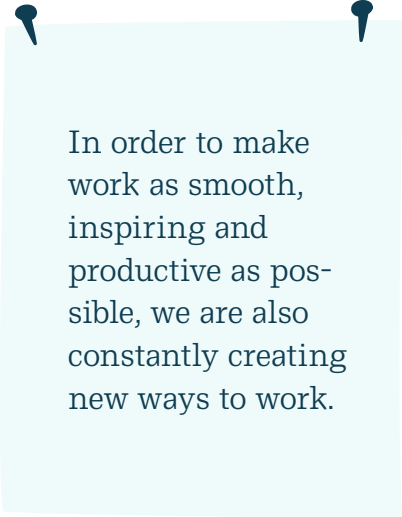
## WORKING HOURS, WORKING METHODS AND TRAVEL

We expect every employee to perform their job responsibly and with integrity. Employees should always consider the impact of their actions not just on their own work but also on their colleagues and Gofore's customers. Common ways of working are agreed in teams and with customers. Gofore provides guidance and support for the identification of the best ways of working.

Our staff should never have to work overtime. Effective resource management, leadership and support for employees' self-management can make work a pleasant and enjoyable part of employees' daily routine. In order to make work as smooth, inspiring and productive as possible, we are also constantly creating new ways to work. Gofore provides efficient tools for all forms of work, whether our staff are working on our customer's premises or in the office, according to a hybrid working model or remotely.

In order to prevent potential problems with occupational welfare, we monitor our staff's working hours and regularly measure their well-being. We hope that our employees understand that, despite Gofore's internal efforts, our business is also governed by laws and conventions that Gofore as a company cannot influence.

Our travel policy takes into account both sustainability and the special circumstances of each customer and work environment. This is why we have local agreements and project-specific guidelines in place.



In order to make work as smooth, inspiring and productive as possible, we are also constantly creating new ways to work.

## WORKING HOURS

### Regular working hours in daytime work

	DESCRIPTION	REGULATIONS
<b>3.1</b> <b>Length and timing of regular working hours</b>	<p>Our employees usually work 7.5 hours a day on five days a week.</p>	<p><b>Regular working hours</b> Regular working hours are no more than 7.5 hours per day and 37.5 hours per week, unless otherwise agreed locally.</p> <p><b>Average regular working hours</b> If fixed working hours are applied, a local agreement can be made regarding a system based on average regular working hours. The maximum regular daily and weekly working hours can be agreed locally. The period over which employees' regular working hours must balance out cannot be longer than 12 weeks, unless there is a justified reason to apply a longer balancing period. If an employee's working hours are not balanced out by the end of the period, weekly overtime rates apply to any excess hours.</p>
<b>3.2</b> <b>Mid-week public holidays</b>	<p>Public holidays sometimes fall in the middle of the working week.</p>	<p>The following holidays reduce our staff's regular weekly working hours if they fall on a day other than Saturday:</p> <ul style="list-style-type: none"><li>• New Year's Day</li><li>• Epiphany</li><li>• Good Friday</li><li>• Easter Monday</li><li>• May Day</li><li>• Ascension Day</li><li>• Midsummer's Eve</li><li>• Finland's Independence Day</li><li>• Christmas Eve</li><li>• Christmas Day</li><li>• Boxing Day</li></ul>
<b>3.3</b> <b>Rest periods and breaks</b>	<p>Please make sure to get enough rest and look after yourself!</p>	<p><b>Breaks and days off</b> Saturdays and Sundays are, as a rule, days off work. If, for service provision reasons, it is necessary to make Saturday a workday, a local agreement can be made to give another day off, preferably Monday.</p> <p><b>Working week and working day</b> Each working week starts on a Monday. 'Working day' means a calendar day, i.e. a 24-hour period.</p>

	DESCRIPTION	REGULATIONS
		<p><b>Daily breaks</b></p> <p>The employees are entitled to a lunch break, which is not included in the working hours. The breaks included in working time are twice a day at the most convenient time for working.</p>
<p><b>3.4</b></p> <p><b>Flexible Working Hours Policy</b></p>	<p>We have a flexible working hours system with a maximum flexitime balance of +60/-20 hours.</p>	<p>The employer applies the Flexible Working Hours Policy in force from time to time. The policy that was in force when this Collective Agreement was signed can be found in Appendix 2. The policy describes the company's current practice and is not contractually a part of the Agreement.</p>
<p><b>3.5</b></p> <p><b>Agreement on a Working Time Account Hours Policy</b></p>	<p>Hours in excess of the flexitime balance can be 'banked' and taken as time off later.</p>	<p>The employer applies the Agreement on a Working Time Account based on negotiations with employee representatives in force from time to time. The policy that was in force when this Collective Agreement was signed can be found in Appendix 3. The policy describes the company's current practice and is not contractually a part of the Collective Agreement but represents an agreement between the employer and employee representatives within the meaning of the Finnish Working Hours Act.</p>

### Hours worked in excess of regular working hours

**3.6**

**Additional work, overtime and higher rates of pay**

Gofore's staff are very rarely asked to perform additional work or to work overtime, and arrangements for these situations are agreed on a case-by-case basis.

Additional work is compensated with a normal hourly rate. Increased compensation is paid if the additional work is performed after the maximum regular working time defined in the collective agreement (7.5 hours per day and 37.5 hours per week). Overtime work is always compensated with an increased rate.

**Additional work**

'Additional work' refers to work performed at the employer's request and with the employee's consent during hours that fall between the employee's regular working hours and the maximum regular working hours permitted by law.

A 50% increase is added to the hourly rate for any work performed during hours that fall between the maximum number of regular working hours specified in the Collective Agreement (7.5 hours per day and 37.5 hours per week) and the maximum regular working hours permitted by law (8 hours per day and 40 hours per week).

## DESCRIPTION

## REGULATIONS

### 3.7 Sunday pay

Gofore's staff very rarely have to work on Sundays or public holidays, and arrangements for such situations are agreed on a case-by-case basis.

#### **Overtime**

'Overtime' refers to work performed at the employer's request and with the employee's consent exceeding the maximum regular working hours permitted by law (8 hours per day [daily overtime] and 40 hours per week [weekly overtime]).

#### **Daily overtime pay**

A 50% increase is added to the hourly rate for the first two (2) hours of daily overtime, and a 100% increase is added for any subsequent hours.

#### **Weekly overtime**

A 50% increase is added to the hourly rate for the first eight (8) hours of weekly overtime, and a 100% increase is added for any subsequent hours.

#### **Time off in lieu**

Subject to the employee's consent, remuneration for additional work, overtime and Sunday work can be given in the form of time off in lieu of the increased pay. The employee has the right to claim their time off within two months after performing the work.

#### **Work performed on certain public holidays**

A Sunday bonus within the meaning of the Working Hours Act is added to the standard salary payable for work performed on an overtime basis on a Sunday, a religious holiday, May Day, Finland's Independence Day or after 5.00 pm New Year's Eve.

## DESCRIPTION

## REGULATIONS

### 3.8 Standby

Gofore's staff are generally not required to be on standby or on call outside of their regular working hours, and arrangements for such situations are agreed on a case-by-case basis.

Being on standby and the remuneration payable for it are agreed with the employee in question.

The amount varies between 20% and 50% of the employee's standard hourly rate. A fixed amount can also be agreed. The amount of remuneration payable for being on standby reflects the level of inconvenience that it causes to the employee and the likelihood of the employee's having to come into the office or visit a customer's premises in person.

- The standby period is usually one continuous period and does not count towards the employee's working hours.
- The standby period resets when the employee starts working after being called to work.
- Employees who have been asked to be on standby are always entitled to at least four (4) hours of standby pay.

### 3.9 Call-out

Gofore's staff generally only work during their regular working hours.

By way of exception, an employee may be contacted after regular working hours between 10 pm and 6 am and called to work, in which case the employee will be paid a call-out bonus in addition to the hours worked.

Call-out work is carried out on the basis of a call-out request given by the employer and accepted by the employee due to which the employee starts to work after regular working hours between 10 pm and 6 am.

The remuneration payable for call-out work is a normal hourly salary for one hour in addition to the hours worked.

If a call-out requires an employee to come into the office or visit a customer's premises in person, a call-out bonus is doubled.

The call-out bonus is not taken into account in the calculation of the employee's working hours. If the call-out work also constitutes overtime for the employee in question, the 100% overtime rate kicks in immediately.

## Work-related travel

	DESCRIPTION	REGULATIONS
<b>3.10</b> <b>General travel regulations</b>	We have a company-wide travel policy that applies to all work-related travel.	<p><b>Employees' obligation to travel</b></p> <p>All employees of Gofore have an obligation to travel for work-related purposes as required. Travel arrangements must be made so as to not waste any more time or incur any more expenses than is absolutely necessary to complete the task in question.</p> <p><b>Start and end times of work-related travel and 24-hour travel periods</b></p> <p>A work-related journey and the 24-hour period for which a daily allowance can be claimed are deemed to begin when an employee leaves his or her place of work, or when the trip is shorter, directly from their home and end when the employee returns to his or her place of work, or when the trip is shorter, directly home.</p> <p><b>Off-site training courses</b></p> <p>The regulations of sections 3.11 and 3.12 regarding the reimbursement of travel expenses also apply when the employer requires an employee to attend a training course off site or if separately agreed.</p>
<b>3.11</b> <b>Reimbursement of travel expenses</b>		<p><b>Travel expenses</b></p> <p>The employer agrees to reimburse all reasonable extra expenses incurred from work-related travel in accordance with the rules on the next page. If necessary, the reimbursement of travel expenses and other travel arrangements must be clarified together with the employer in advance.</p> <p><b>Separate agreement</b></p> <p>The employer and employee may agree on another compensation model, at least equivalent to the compensation level of in accordance with the rules below, before embarking on a trip or, for example, before the start of the project.</p>

## DESCRIPTION

## REGULATIONS

**Daily allowance**

A tax-exempt daily allowance at the rate set by the Finnish Tax Administration is payable for each 24-hour period of travel when the place of work is more than 80 kilometres away (using a normal route) from Gofore's office or the employee's home (depending on where they set off for the journey) and at least 15 kilometres away from both.

**Accommodation expenses**

If no arrangements have been made for overnight accommodation in advance, reimbursement of any accommodation expenses incurred can be sought from the employer by bringing receipts.

**Mileage allowance**

Employees who have been given permission to use their own car for work-related travel are entitled to a tax-exempt mileage allowance at the rate set each year by the Finnish Tax Administration.

If due to a call-out or overtime work an employee is forced to come to or leave the workplace at an hour when there is no public transport, or if the call to work is so urgent that the employee cannot make it to the office in time using public transport, they are entitled to a mileage allowance for the use of their own car or to have their travel expenses reimbursed otherwise.

**3.12****Travel time**

The employer applies the Travel Time Policy in force from time to time. The policy that was in force when this Collective Agreement was signed can be found in Appendix 4. The policy describes the company's current practice and is not contractually a part of the Agreement.

We put our  
staff's well-being  
ahead of  
everything else





# 4

## WELL-BEING – ABSENCES AND SOCIAL REGULATIONS

Although Gofore is a profit-driven and development-orientated company, we always prioritise the well-being of our staff.

All employees have the right, and also an obligation, to look after their own well-being as well as the well-being of others. Although the focus is usually on systematic improvement, there are also ways in which problems can be prevented and fixed in the course of daily routines.

We expect our staff to always be respectful and friendly towards each other, even in tricky situations. We all build our culture through our actions. It is important for Gofore to be seen as an inclusive employer that welcomes everyone as they are. We therefore also expect all our employees to promptly intervene in any discriminatory, derogatory or offensive conduct that they observe at work.

Well-being comes from listening to each other, communicating and being open to understanding each other's needs and personal traits. We have a flexible holiday policy, and employees who wish to take time off can discuss the necessary arrangements directly with their team and any customers who might be affected.

Gofore is also a family-friendly workplace, which is why we always try to make allowances for employees who have family responsibilities and to provide a variety of ways for our staff to improve their work-life balance.

Although Gofore is a profit-driven and development-orientated company, we always prioritise the well-being of our staff. We provide our staff with comprehensive occupational health care services. We have one simple rule: do not come to work if you are unwell.

## ABSENCES AND SOCIAL REGULATIONS

### Incapacity for work

	DESCRIPTION	REGULATIONS
4.1 Sick pay	<p>You are entitled to your normal pay for short-term sickness absences. The company policy is that you can take up to three (3) days off work without seeing a doctor unless we specifically ask for a medical certificate.</p>	<p><b>Conditions</b></p> <p>Employees are entitled to their normal pay for any periods of absence that are due to</p> <ul style="list-style-type: none"><li>• illness, accident, infertility treatment, or sex reassignment treatment that prevents them from working in accordance with the employment contract, and</li><li>• the disability was not caused by the employee intentionally or through gross negligence.</li></ul> <p>Employees have a duty to promptly notify the employer of any sickness absences and, where possible, their duration. The employer has the right to ask employees to produce a medical certificate or other document accepted by the employer indicating their incapacity for work.</p>
	<p>Gofore's employees are also entitled to paid sick leave for any periods during which they are unable to work due to infertility or sex reassignment treatment.</p>	<p><b>Length of paid sick leave</b></p> <p>Employees are entitled to their normal pay for periods of sickness as follows:</p> <ul style="list-style-type: none"><li>• for a period of four (4) weeks in the case of employment relationships of less than three (3) years</li><li>• for a period of five (5) weeks in the case of employment relationships of three (3) years or longer but less than five (5) years</li><li>• for a period of six (6) weeks in the case of employment relationships of five (5) years or longer but less than ten (10) years</li><li>• for a period of eight (8) weeks in the case of employment relationships of ten (10) years or longer</li></ul> <p>If an employee falls ill within the first month of their employment, the employer's obligation to pay their salary for the period of absence is determined pursuant to chapter 2, section 11 of the Finnish Employment Contracts Act.</p>

## DESCRIPTION

If you fall ill with the same condition twice within a short period of time, your sickness absences can be added together.

## REGULATIONS

**Recurring medical conditions**

If an employee falls ill with the same condition for which they were most recently paid a sickness allowance within 30 days, the period for which the employer is obligated to pay the employee's salary is calculated as if only one period of sickness absence had occurred. However, salary is paid for the waiting period referred to in chapter 8, section 7, subsection 2 of the Sickness Insurance Act.

The employer seeks reimbursement from the Social Insurance Institution of Finland for any periods of employees' paid sick leave. If an employee remains off sick after the employer's obligation to pay ends, they must claim a sickness allowance from the Social Insurance Institution of Finland themselves.

**Salary payments during sick leave**

Salary payments during sickness absences are made as follows:

The employer pays the salary to the absent employee as normal and claims the sickness allowance to which the employee is entitled under the Finnish Sickness Insurance Act for itself.

If an employee is deemed to be ineligible for some or all of their sickness allowance under the Sickness Insurance Act due to their own actions, the amount that the employer is obligated to pay is reduced accordingly.

Any daily allowances or other compensation that are paid for the same illness and for the same period of absence out of a statutory insurance policy that the employer pays for in full or in part or a sickness insurance fund to which the employer contributes are deducted from the employee's sick pay.

## Medical examinations

	DESCRIPTION	REGULATIONS
<b>4.2 Medical examinations</b>	<p>The employee is entitled to attend medical examinations during working hours due to sudden illness if it is not possible to take care of the visit outside working hours, for example by utilizing flexible working hours.</p> <p>In addition to sudden illness, the employee is entitled to certain other medical examinations (such as infertility treatments) during working hours under the same conditions.</p> <p>This regulation does not apply in situations where the employee is prescribed sick leave during a medical examination (in these situations, section 4.1 of the Collective Agreement applies).</p>	<p>The employee is entitled to undergo the medical examinations specified below without reduction of salary if it is not possible to perform the examination outside working hours.</p> <p>The visit must be carried out without unnecessary loss of working time and must be notified to the employer in advance.</p> <p>At the request of the employer, the employee must provide a certificate from the doctor showing that it is not possible to treat the visit outside working hours and, in the case of sudden illness, the urgency of the need for treatment.</p> <p>In the event that an employee is found to be incapacitated by a medical examination, the regulations do not apply.</p> <p><b>1. Sudden illness</b></p> <ul style="list-style-type: none"><li>• The employee suddenly falls ill and undergoes a medical examination necessary for the diagnosis of the illness or a laboratory and X-ray test prescribed by the doctor in connection with the examination.</li><li>• The employee shall, due to a significant worsening of their symptoms established under the previous subparagraph, undergo a medical examination again, or a laboratory and X-ray test prescribed by the doctor in connection with the examination.</li><li>• The employee goes to the dentist for treatment because of a dental condition that causes sudden incapacity for work and requires treatment on the same day.</li></ul>

## DESCRIPTION

## REGULATIONS

**2. Other medical examinations and tests**

- The employee undergoes prenatal medical examinations.
- The employee or his or her spouse has a medical examination or test related to infertility treatment.
- The employee attends a medical examination or test related to sex reassignment treatment.
- The employee undergoes a treatment procedure required for cancer. In addition, the treatment measure covers the resulting temporary incapacity for work (up to two consecutive calendar days).
- The employee undergoes a specialist examination, which is necessary to prescribe a medical appliance (e.g. obtaining glasses).
- The employee has a chronic illness and undergoes a specialist examination, which is necessary to determine the correct course of treatment.
- The employer sends or assigns the employee to a statutory medical examination or test. In addition, necessary travel expenses are paid for statutory medical examinations.

## Family leave

#### 4.3 Pay during pregnancy and parental leave

An employee shall be paid salary during pregnancy and parental leave if the employee is entitled to pregnancy or parental allowance paid by the Social Insurance Institution of Finland.

The precondition for the payment of salary is that the employee is entitled to pregnancy or parental allowance under the Finnish Health Insurance Act.

A weekday means days other than Sundays, religious holidays and public holidays, as defined in the Finnish Health Insurance Act.

#### 4.4 Pay during pregnancy leave

A birthing parent shall be paid salary during pregnancy leave.

A birthing parent shall be paid salary for a total of 40 weekdays of pregnancy leave, provided that the employee has been employed for an uninterrupted period of at least five months before the estimated date of childbirth.

## DESCRIPTION

## REGULATIONS

### 4.5 Pay during parental leave

The birthing parent and the baby's other parent shall be paid salary during parental leave over an equal period of time.

It has no effect if the parent is the child's biological or adoptive parent or if the parent lives with the child or not.

In addition, a person caring for the child who has been granted parental leave days is paid salary during parental leave over an equal period of time.

A child's parent can give up and turn over days, in addition to the child's other parent, to their own or the other parent's spouse or another person who is the child's legal guardian.

Salary for a total of 36 weekdays of parental leave shall be paid to:

- The birthing parent;
- The baby's other parent;
- The person caring for the child who has been granted parental leave days,

provided that the employee has been employed for an uninterrupted period of at least five months before the estimated date of childbirth.

Paid parental leave can be divided into a maximum of two parts.

### 4.6 Deductions from pregnancy and parental pay

The employer has the right to claim for itself any daily allowance or other compensation due to an employee based on the law or a convention for any periods for which the employee in question has received pregnancy or parental pay from the employer or to deduct the amount of the daily allowance or other compensation from the employee's pay as long as the deducted amount does not exceed the amount of salary payments made to the employee.

### 4.7 Absences due to a child's illness

You are entitled to a temporary paid absence from work if your child suddenly becomes ill. Taking the situation into account, you can be absent from work full-time or share the absence partly with the child's second guardian, for example.

In the event of a sudden illness of a child under the age of 10 or a disabled child under the age of 18, the guardian of that child is entitled to their normal pay according to the regulations concerning paid sick leave for any periods that they take off work in order to care for the child or to arrange care for the child.

## Short-term absences and other benefits

	DESCRIPTION	REGULATIONS
	<p>Paid absence is not suitable for a pre-arranged visit to the child's doctor or for a procedure or other situation that does not involve the child's sudden illness.</p> <p>The company's policy is to allow any employee of Gofore to take time off to care for a sick child who lives in the same household with them.</p>	<p>The period of paid absence for a full-time (37.5 h/ week) employee is a maximum of 30 hours, including the day of illness, during the next 7 calendar days. For a part-time employee, the length of paid absence is determined in proportion to the agreed working hours.</p> <p>Paid absence requires that, upon request, the employer be presented with an equivalent certificate of the child's illness to what is required in the case of employees' own sick leaves.</p> <p>No deductions are made from employees' annual holiday allowances based on the aforementioned kinds of absences.</p>
<p><b>4.8</b> <b>Absence for unforeseen and compelling reasons</b></p>	<p>You are entitled to be absent from work for up to two days without loss of pay, for example, when you have to go to an accident site or hospital to be with your parent or child due to an unforeseen situation.</p>	<p>Gofore's employees are entitled to take up to two (2) days of paid leave from work if their immediate presence is necessary because of an unforeseeable and compelling reason due to an illness or accident suffered by their parent or child. Paid leave of this kind can only be taken once in each period of 12 consecutive months, however.</p> <p>The employer must be notified of the absence and its reason as soon as possible. The employer has the right to request reliable proof of the reason for the absence.</p>
<p><b>4.9</b> <b>Other benefits</b></p>	<p>You are entitled to paid leave for your wedding, for your 50th birthday and any subsequent big birthdays, for moving house or in order to attend the funeral of your next of kin.</p> <p>Your next of kin include your parents, grandparents, children, grandchildren, siblings, partner and your partner's parents and children.</p>	<p><b>Paid leave</b></p> <p>Gofore's employees are entitled to one day of paid leave</p> <ul style="list-style-type: none"> <li>• for their wedding if their wedding day falls on a working day,</li> <li>• when they reach the age of 50, 60, 70, 80, 90 or 100 years (the date of the paid day off is agreed separately), and</li> <li>• for moving house if their moving day falls on a working day. Paid leave of this kind can only be taken once in each period of 12 consecutive months, however.</li> </ul>

## DESCRIPTION

## REGULATIONS

### 4.10 Positions of trust

#### **Death and funerals**

Gofore's employees are entitled to take a short paid leave from work (1 to 3 days) upon death and for the funeral of next of kin. The length of the leave is agreed with the employer taking into account the circumstances. No deductions are made from employees' annual holiday allowances based on these kinds of absences.

#### **Conscription and military refresher courses**

Employees who are liable for military service incur no loss of earnings in the event that they are called up to serve. Employees who are part of the military reserve and who are ordered to attend a refresher course are paid the difference between their regular salary and the reservist salary for the days of participation. The regulation also applies to employees who, under the Non-Military Service Act, are assigned to a service that replaces refresher exercises.

#### **Public service**

Employees who attend meetings of a municipal council or government or an election committee or electoral commission associated with statutory elections during working hours are paid the difference between their regular salary and any compensation for loss of earnings paid by the organiser of the meeting. No deductions are made from employees' annual holiday allowances based on their attending these kinds of meetings during their working hours.

#### **Meetings of the governing bodies of trade unions**

No deductions are made from employees' salary or annual holiday allowances based on their attending, as an elected representative, a general meeting, council meeting or annual meeting of the Confederation of Unions for Professional and Managerial Staff in Finland, the Federation of Professional and Managerial Staff YTN or the Association of IT Sector Employees, or any national member organisations of the same, or meetings of the boards or board-appointed committees of these organisations. Arrangements for attending meetings of the aforementioned kinds of governing bodies of any staff association must, however, be made separately if such meetings are scheduled to take place during working hours.



## ANNUAL LEAVE

## Annual leave and holiday pay

	DESCRIPTION	REGULATIONS
<p><b>4.11</b> <b>Annual holiday allowance and annual leave</b></p>	<p>The accrual of paid annual leave is based on law.</p>	<p>Gofore’s employees accrue paid annual leave pursuant to the Finnish Annual Holidays Act (162/2005, as amended).</p>
<p><b>4.12</b> <b>Holidays of new hires</b></p>	<p>New hires can ask the employer for time off in the summer.</p> <p>Recruiting managers are encouraged to treat employees fairly when determining, for example, the portion of paid leave. Employees’ need for rest is always taken into account.</p>	<p>Employees who join the company before the start of the annual holiday season can ask the employer for unpaid leave in addition to any paid leave that they have built up so that the combined length of their paid and unpaid leave amounts to at least four (4) weeks.</p>
<p><b>4.13</b> <b>Holiday bonus</b></p>	<p>Your holiday bonus is half of your holiday pay.</p> <p>The company’s policy is to pay holiday bonuses in connection with the June and February payrolls.</p> <p>Holiday bonus is paid for annual leave taken. Holiday bonus is not paid on holiday compensation at the end of an employment relationship.</p>	<p><b>Amount of holiday bonus and payment of holiday bonus in connection with the holiday pay</b> An employee shall be paid 50% of the salary for their annual holiday as a holiday bonus. The precondition for receiving a holiday bonus is that the employee begins their holiday at the reported or agreed time.</p> <p><b>Payment of holiday bonuses in connection with a payment in lieu of unused holiday</b> In the event that an employee is terminated through no fault of their own so that the employment will end during the holiday season, their holiday bonus shall be paid on the basis of the holiday compensation determined based on the completed holiday credit year.</p> <p><b>Retirement</b> Retiring employees are paid a holiday bonus based on their annual holiday pay and holiday compensation.</p> <p><b>Conscription</b> Employees who are called up for military service are paid their holiday bonus after they return to work.</p>

# Freedom to choose, right to grow



# 5

## PROFESSIONAL DEVELOPMENT


Competence builds through work every day. That is why Gofore's employees are always given work that matches their skills and helps them to grow professionally. Everyone has the opportunity, but also an obligation, to continuously improve their ability to serve our customers, contribute to the business and help their colleagues. We also encourage our staff to share their expertise with each other.

Gofore supports the competence development of staff in a variety of ways and by taking into account the individual needs of employees. The objectives and methods of competence development are agreed in dialogue between each employee and their supervisor, in which both common and individual development goals are considered.

Teamwork is another important way to build competence. Working together helps us to find the best solutions and to learn new perspectives, which in turn both boosts our professional performance and improves our ability to be considerate of each other and understand each other.

We encourage our staff to voice their opinions freely without fear of censorship or retribution. At the same time, we expect everyone to be able to listen to others and to also look at things from perspectives other than their own. We want everyone to actively look for opportunities to ask for and give reinforcing and constructive feedback and to also welcome feedback from others.

Mistakes are allowed, but we must learn from them. Retrospection and self-reflection are important vehicles for learning. Every project should be seen as an opportunity to learn something new and to become both a better professional and a better person.



Teamwork is an important way to build competence – working together helps us to find the best solutions.



Together,  
transparently

6

NEGOTIATION PROCEDURE AND  
MISCELLANEOUS REGULATIONS

Thanks to our company-specific Collective Agreement, we are able to agree locally on many aspects of how our workplace is run. Our strength lies in the well-established relationship between the employer and our shop stewards, which allows us to keep improving the Agreement going forward. It also gives us faith that any disputes that may arise can be resolved locally through negotiation.

## NEGOTIATION PROCEDURE AND MISCELLANEOUS REGULATIONS

	DESCRIPTION	REGULATIONS
<p><b>6.1</b> <b>Local agreements</b></p>	<p>The employer and shop stewards can conclude local agreements deviating from the regulations of this Collective Agreement.</p>	<p><b>Local agreements within the meaning of the Collective Agreement</b></p> <p>Local agreements can be made to deviate from the regulations of the Collective Agreement pursuant to this section, although the law must be observed in all cases. Locally agreed deviations constitute a ‘local agreement’.</p> <p>Local agreements can be made to deviate from the following regulations:</p> <ul style="list-style-type: none"> <li>• Section 3.1 (Length and timing of regular working hours)</li> <li>• Section 3.2 (Mid-week public holidays)</li> <li>• Section 3.3 (Rest periods and breaks)</li> <li>• Section 3.6. (Additional work and its replacement)</li> <li>• Section 3.7 (Sunday pay)</li> <li>• Section 3.8 (Standby)</li> <li>• Section 3.9 (Call-out)</li> <li>• Section 3.12 (Reimbursement of travel costs)</li> <li>• Section 4.9 (Other benefits)</li> <li>• Section 4.12 (Holiday bonus)</li> </ul> <p>The local salary settlement set out in Appendix 1 also constitutes a local agreement within the meaning of this section. However, pursuant to section 2.5, the parties to the Collective Agreement must sign off on the locally agreed salary settlement set out in Appendix 1 before it can be adopted.</p> <p><b>Parties to local agreements</b></p> <p>Local agreements can be made between the employer and/or the employer’s representative and shop stewards. If no shop steward has been elected, the staff can appoint their own representative for the local negotiation process. The election or other appointment procedure must be organised so that all employees who are covered by the Collective Agreement have an opportunity to vote.</p> <p><b>Form and duration of local agreements</b></p> <p>Local agreements must be drawn up in writing. Local agreements must specify to whom they apply, which regulations of the Collective Agreement they cover and what has been agreed. Local agreements can be made to be in force for a fixed period of time or indefinitely. Unless a shorter notice period has been agreed, the notice period for terminating an</p>

## DESCRIPTION

## REGULATIONS

### 6.2 Interpretation of the Collective Agreement

open-ended local agreement is three (3) months. However, if the agreement sets out an arrangement that covers a certain period of time, the arrangement continues until the desired outcome has been achieved. The agreement on the local salary settlement cannot, however, be terminated, it is decided in accordance with section 2.5.

#### **Disputes arising from local agreements**

Disputes concerning the interpretation of local agreements are settled similarly to disputes concerning the Collective Agreement.

This Collective Agreement contains both legally binding regulations and non-binding principles and descriptions. 'Regulations' refer to the text in the right-hand columns throughout the Agreement, which is what makes up the Collective Agreement. The left-hand columns are titled 'Description' and contain explanations of what the regulations mean in practice. 'Principles' refer to the text at the beginning of each chapter, before the regulations and descriptions.

The parties agree that, in the event of disagreements on the interpretation of this Collective Agreement, only the legally binding regulations are taken into account and the descriptions and principles, which are not part of the Agreement, should be ignored.

This Collective Agreement was negotiated, drawn up and signed in Finnish. Unofficial translations of the Agreement can be produced with both parties' consent. In the event of any discrepancy or inconsistency between the Finnish original and any translation of the Agreement, the original Finnish version prevails.

### 6.3 Settlement of disputes

Any disputes concerning the interpretation of the Collective Agreement or the terms of employment relationships are settled in accordance with the negotiation procedure set out below.

#### **Local negotiation procedure**

Any disputes that may arise are to be primarily resolved through negotiations at the workplace.

- Employees are advised to promptly reach out to their manager in the event of any issues relating to their work or any technical aspects of the same.

## DESCRIPTION

## REGULATIONS

- Any disputes over pay and other terms of employment are to be settled locally between the employer or their representative and either the shop steward or the employee in question.
- Any disputes concerning the interpretation of the Collective Agreement are to be settled between the employer or their representative and the shop steward, if one has been elected.

Local negotiations should be initiated and conducted without undue delay. Negotiations must begin no later than one (1) week after a proposal has been made.

A memorandum must be drawn up on local negotiations if either party requests it. Two (2) copies of the memorandum must be drawn up and signed in these cases, one (1) for each party. A memorandum need not be drawn up on an issue on which a memorandum of disputes is compiled.

**Negotiations between the parties to the Collective Agreement and the Labour Court**

If a dispute cannot be settled locally, either of the local parties can ask for the matter to be referred to the parties to the Collective Agreement.

In such cases, the local parties must promptly draw up a memorandum of disputes, detailing the main points of the dispute and both parties' reasons for their position. The memorandum must be signed by the employer and the shop steward. Two (2) copies of the memorandum of disputes must be drawn up. The memorandum is then sent to the parties to the Collective Agreement.

If one of the local parties fails to facilitate the drawing up of the memorandum of disputes within a reasonable time, the other party can refer the matter to the parties to the Collective Agreement unilaterally.

Disputes concerning the Collective Agreement that the parties to the Agreement fail to settle through negotiation can be referred to the Labour Court.

**6.4**  
**Collection of trade union membership fees**

Gofore's employees can authorise the employer to deduct membership fees payable to the undersigned trade unions from their salary and to pay the fees into the relevant union's account as instructed. The employer provides each employee with a breakdown of the deductions made for tax purposes at the end of each year.

## DESCRIPTION

## REGULATIONS

### 6.5 Group life assurance

Group life assurance provides income protection for your family in the event of your death.

The employer has taken out group life assurance for its employees.

### 6.6 Union meetings at work

Member organisations of the Federation of Professional and Managerial Staff YTN and registered affiliated associations of the Association of IT Sector Employees, as well as its local branches or similar organisations, have the right to organise meetings relating to employment matters in a space designated by the employer outside of working hours subject to the following rules:

1. The employer's consent for organising the meeting must be sought in advance.
2. The organisers have the right to invite representatives of the union to the meeting.
3. Communications from trade unions and affiliated associations can be posted on notice boards at work.

## SIGNATURES

Gofore Plc



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Gofore Lead Oy



Elja Kirjavainen

Gofore Verify Oy



Miika Nurminen

Gofore Drive Oy



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Federation of Professional and Managerial Staff YTN



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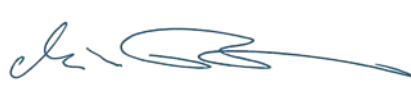


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## APPENDIX 1

# Salary Settlement



1.1.2024

### Gofore's salary settlement

Gofore's salary settlement is based on the premise that salary increases reflect Gofore's financial performance. When Gofore does well, it can afford to pay higher salaries. Times of economic hardship lead to smaller pay increases. This salary settlement is a local agreement within the meaning of section 2.5 of the Collective Agreement.

The objective of salary increases is to promote equal and fair remuneration and to reward employees for long-term good performance and for taking on more demanding roles.

Gofore's salary increases consist of two components: (1) possible universal increases payable to every employee covered by the Collective Agreement calculated each quarter, the principles of which are explained below under 'Quarterly calculated universal increases', and (2) personal salary increases given at the employer's discretion in accordance with the objectives of the salary settlement.

The total increase per calendar year, including both the universal increases payable to all those covered by the Collective Agreement and any personal salary increases given at the employer's discretion, is equal to twice the percentage of the universal increases. This means that if the universal increases amount to 1.5% for the year, salaries are increased by a total of  $2 \times 1.5\% = 3.0\%$  (including both the universal increases and personal salary increases).

Personal salary increases given at the employer's discretion therefore always amount to at least the same as the universal increases (the employer has the discretion to increase salaries by more than what is required under the salary settlement but not by less than the amount of the universal increases).

Gofore promotes the transparency of salary increases by sharing with the staff at least once a year the total amount of personal salary increases (%), the average amount of personal salary increases (%) and the percentage of employees who have been given a personal salary increase. More detailed statistics (by role, for example) are published in so far as this can be done without revealing the identities of individual employees.

### QUARTERLY CALCULATED UNIVERSAL INCREASES

All employees who are covered by the Collective Agreement receive a salary increase every three months. The amount of each increase depends on Gofore Group's organic growth and adjusted EBITA during the previous quarter as explained below.

The increase will take effect on the first day of the last month of the quarter following each quarter, the pay date being in accordance with the payment policy in force at the time for each company.

- Q1 (January-March): The increase will take effect on 1<sup>st</sup> of June
- Q2 (April-June): The increase will take effect on 1<sup>st</sup> of September
- Q3 (July-September): The increase will take effect on 1<sup>st</sup> of December
- Q4 (October-December): The increase will take effect on 1<sup>st</sup> of March

The last universal increase under the Collective Agreement will be based on the quarter during which the collective agreement expires, and it will enter into force in accordance with the timetable set out above.

Staff are notified of the amount of each universal increase as soon as possible after the publication of Gofore's quarterly performance figures.

**Table 1:** Examples of the effect of different combinations of organic growth rates and adjusted EBITA percentages on universal increases.

Adjusted EBITA % \ Organic growth %	0%	2%	4%	6%	8%	10%	12%	14%	16%	18%	20%	22%	24%
1%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
6%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.05%	0.08%
7%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.06%	0.09%	0.12%	0.15%
8%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.04%	0.07%	0.10%	0.13%	0.16%	0.19%	0.22%
9%	0.00%	0.00%	0.00%	0.02%	0.05%	0.08%	0.11%	0.14%	0.17%	0.20%	0.23%	0.26%	0.29%
10%	0.00%	0.03%	0.06%	0.09%	0.12%	0.15%	0.18%	0.21%	0.24%	0.27%	0.30%	0.33%	0.36%
11%	0.07%	0.10%	0.13%	0.16%	0.19%	0.22%	0.25%	0.28%	0.31%	0.34%	0.37%	0.40%	0.43%
12%	0.14%	0.17%	0.20%	0.23%	0.26%	0.29%	0.32%	0.35%	0.38%	0.41%	0.44%	0.47%	0.50%
13%	0.21%	0.24%	0.27%	0.30%	0.33%	0.36%	0.39%	0.42%	0.45%	0.48%	0.51%	0.54%	0.57%
14%	0.28%	0.31%	0.34%	0.37%	0.40%	0.43%	0.46%	0.49%	0.52%	0.55%	0.58%	0.61%	0.64%
15%	0.35%	0.38%	0.41%	0.44%	0.47%	0.50%	0.53%	0.56%	0.59%	0.62%	0.65%	0.68%	0.71%
16%	0.42%	0.45%	0.48%	0.51%	0.54%	0.57%	0.60%	0.63%	0.66%	0.69%	0.72%	0.75%	0.78%
17%	0.49%	0.52%	0.55%	0.58%	0.61%	0.64%	0.67%	0.70%	0.73%	0.76%	0.79%	0.82%	0.85%
18%	0.56%	0.59%	0.62%	0.65%	0.68%	0.71%	0.74%	0.77%	0.80%	0.83%	0.86%	0.89%	0.92%
19%	0.63%	0.66%	0.69%	0.72%	0.75%	0.78%	0.81%	0.84%	0.87%	0.90%	0.93%	0.96%	0.99%
20%	0.70%	0.73%	0.76%	0.79%	0.82%	0.85%	0.88%	0.91%	0.94%	0.97%	1.00%	1.03%	1.06%

#### Calculation of organic growth and adjusted EBITA

Gofore's profitability during the previous quarter is calculated based on adjusted EBITA in the consolidated income statement pursuant to the International Financial Reporting Standards (IFRS). Gofore's definition of 'adjusted EBITA' is as follows:

reported EBITA + (+ goodwill impairment +/- direct acquisition costs / gains from business combinations + business restructuring costs - gains from the disposal of fixed assets + losses from the disposal of fixed assets).

'Group' refers to Gofore Plc and companies over which Gofore Plc exercises control within the meaning of the Finnish Accounting Act (1336/1997, as amended).

'Growth' is measured by comparing the Group's turnover for the previous quarter against the turnover for the corresponding quarter in the previous financial year's consolidated income statement by calculating the so-called pro forma turnover for the reference period on the basis of the current group structure. The pro forma turnover therefore includes the effect of acquisitions and divestments.

Any significant effects of accounting inconsistencies are also eliminated where possible to obtain an accurate comparison. Effects that need to be eliminated can result from, for example, the following:

- other unusual business transactions that affect the structure of the Group or the Group's turnover or profitability in a manner that differs from its usual business

In order to ensure consistency from one quarter to the next, universal increases are calculated based on percentages of organic growth and adjusted EBITA rounded to one decimal place.

#### EFFECT OF ADJUSTED EBITA ON UNIVERSAL INCREASES

The effect of adjusted EBITA on universal increases is calculated as follows: (adjusted EBITA % - 10%) x 0.07. In other words, every one per cent of adjusted EBITA adds 0.07 percentage points to the universal increase tally, but only figures in excess of 10% actually make the increases higher rather than lower.

**Example 1: Benchmark**

- Adjusted EBITA % Q1 2022: 14.951%  $\approx$  15.0%
- Effect of the adjusted EBITA % on the universal increase for Q2 2022:  $(15.0\% - 10\%) \times 0.07 = 0.35\%$

**Example 2: EBITA % with a negative effect on the increase**

- Adjusted EBITA % Q1 2022: 9.044%  $\approx$  9.0
- Effect of the adjusted EBITA % on the universal increase for Q2 2022:  $(9.0\% - 10\%) \times 0.07 = -0.07\%$

**EFFECT OF ORGANIC GROWTH ON THE UNIVERSAL INCREASE**

The effect of organic growth on universal increases is calculated as follows: growth rate %  $\times$  0.015. In other words, every one per cent of organic growth adds 0.015 percentage points to the universal increase tally.

**Example:**

- Adjusted EBITA Q1 2021: EUR 100.00 million
- Adjusted EBITA Q1 2022: EUR 110.49 million
- $\rightarrow$  organic growth 10.049%  $\approx$  10.0%
- Effect of organic growth on the universal increase for Q2 2022:  $10.0\% \times 0.015 = 0.15\%$

**TOTAL UNIVERSAL INCREASE**

The total universal increase is the sum of the effects of organic growth and the adjusted EBITA percentage rounded to two decimal places. If the result of the calculation is negative, salaries remain the same as before.

**Example 1: Benchmark**

Q1 2022: adjusted EBITA %: 15.0%, organic growth: 10.5%

- Effect of the adjusted EBITA % on the universal increase: 0.35%
- Effect of organic growth on the universal increase: 0.1575%
- Universal increase for Q2 2022:  $0.1575\% + 0.35\% = 0.5075 \approx 0.51\%$

**Example 2: Adjusted EBITA % with a negative effect on the increase**

- Q1 2022: adjusted EBITA %: 9.0%, organic growth: 10.5%
- Effect of the adjusted EBITA % on the universal increase: -0.07%
- Effect of organic growth on the universal increase: 0.1575%
- Universal increase for Q2 2022:  $Q2\ 2021: 0.1575\% - 0.07\% = 0.0875 \approx 0.09\%$

**Example 3: No increase**

- Q1 2022: adjusted EBITA %: 8.0%, organic growth: 5.0%
- Effect of the adjusted EBITA % on the universal increase: -0.14%
- Effect of organic growth on the universal increase: 0.075%
- Universal increase for Q2 2022:  $0.075\% - 0.14\% = -0.065\% \rightarrow$  no universal increase

**RELATIONSHIP TO PERSONAL SALARY INCREASES**

The universal increase pursuant to the salary settlement is calculated based on each employee's monthly or hourly salary for the last month before the increase takes effect.

**Example 1: Benchmark**

- An employee's monthly salary in March is EUR 3,000.
- A universal increase of 0.20% takes effect in 1<sup>st</sup> of June.
- The employee's salary from June onwards is EUR 3,000/month +  $(EUR\ 3,000/month \times 0.20\%) = EUR\ 3,006$ .

**Example 2: Personal salary increase before the universal increase takes effect**

- An employee's monthly salary in March is EUR 3,000.
- The employee and the supervisor agree on a personal salary increase pursuant to the salary settlement effective from 1<sup>st</sup> of May, which raises the employee's salary to EUR 3,200 per month.
- A universal increase of 0.20% takes effect in 1<sup>st</sup> of June.
- The universal increase is calculated on the basis of employee's salary for May. The employee's salary from June onwards is  $EUR\ 3,200/month + (EUR\ 3,200/month \times 0.20\%) = EUR\ 3,206.40$ .

**Example 3: Personal salary increase after the universal increase takes effect**

- An employee's monthly salary in March is EUR 3,000.
- The employee and the supervisor agree on a personal salary increase pursuant to the salary settlement effective from 1<sup>st</sup> of June, which raises the employee's salary to EUR 3,200 per month.
- A universal increase of 0.20% takes effect in 1<sup>st</sup> of June.
- The universal increase is calculated on the basis of employee's salary for May. The employee's salary from June onwards is  $EUR\ 3,200/month + (EUR\ 3,000/month \times 0.20\%) = EUR\ 3,206$ .

### NEW HIRES

New hires qualify for their first universal increase pursuant to the salary settlement if the employment relationship was in force on the last day of the month before the increase takes effect.

#### Example 1: Employment has started on 31<sup>st</sup> of May

- A new employee starts work on 31<sup>st</sup> of May.
- They are first entitled to a universal increase pursuant to the salary settlement on 1<sup>st</sup> of June.

#### Example 2: Employment has started on 1<sup>st</sup> of June

- A new employee starts work on 1<sup>st</sup> of June.
- They are first entitled to a salary increase pursuant to the salary settlement on 1<sup>st</sup> of September.

### RELATIONSHIP TO OTHER REMUNERATIVE COMPONENTS, ALLOWANCES AND REWARDS PAID IN ADDITION TO THE BASE SALARY

Universal increases pursuant to the salary settlement are calculated based on each employee's base salary, without taking into account any flexitime components, invoiced earnings, bonuses or other remunerative components, allowances or rewards.





## APPENDIX 2

# Flexible Working Hours Policy



### 1. INTRODUCTION

Gofore's flexible working hours system is designed to help our employees to better balance their work-related and personal responsibilities. Flexible working hours give our staff the power to choose when they start and finish work each day within a specific window.

The basic rules of our flexible working hours system are derived from the Finnish Working Hours Act (872/2019, as amended) and our Collective Agreement. The fixed working hours, the placement of flexible times (as explained below) and the maximum flexitime balance set out in more detail in section 2 are based on these rules.

Gofore's flexible working hours system covers all employees except for the following:

- (a) Executives and employees to whom Gofore's Collective Agreement does not apply by virtue of its scope of application;
- (b) Employees falling outside the scope of the Working Hours Act; and
- (c) Employees on hourly wages.

Although the flexible working hours system is designed to give employees the power to decide their daily start and finish times within the limits specified below, attendance may also occasionally be necessary at other times. For example, a customer may need an employee to show up at 8.00 am (or earlier), or there may be a meeting after 4.00 pm. Since the employer has a statutory right and an obligation to direct and oversee its employees' work, Gofore may occasionally ask its staff to work outside of the mentioned limits.

### 2. LIMITS OF FLEXIBILITY AND FLEXIBLE TIMES

#### **Fixed working hours**

10.00 am to 2.00 pm

#### **Flexible time in the morning**

6.00 to 10.00 am

#### **Flexible time in the afternoon/evening**

2.00 to 10.00 pm

#### **Maximum flexitime balance**

+60 hours / -20 hours

'Fixed working hours' refers to the meaning of the Working Hours Act when all employees are expected to be at work. Gofore nevertheless recognises that the nature of our business and the work involved are not always tied to a specific time and place.

'Flexible time' refers to the hours on either side of the fixed working hours during which employees can choose their start and finish times. In some circumstances, however, our staff can also work outside of the flexible times (the period within which all required hours must be worked) and add those hours to their flexitime balance (see section 6 below).

All members of our staff are entitled to a lunch break which is not included in their working hours. Most employees take their lunch break between 11.00 am and 1.00 pm.

The flexible working hours system allows our staff to either lengthen or shorten their daily regular working hours by up to four (4) hours. This makes each working day a maximum of 11.5 hours and a minimum of four (4) hours long.

We expect our staff to monitor their flexitime balance independently and to make adjustments as required. Monitoring is important in order to prevent overworking or falling behind on deadlines.

Gofore has also introduced a Working Time Account, which allows our employees to ‘bank’ their flexitime balance. This is especially important when an employee feels that they need to work more than the maximum hours permitted under the flexible working hours system. In such circumstances, the employee can bank their extra hours into the Working Time Account and keep their flexitime balance within the permitted limits. Our staff can bank up to 60 hours over each four-month reference period, up to a total of 180 hours per calendar year. Arrangements for exchanging banked hours for time off and the timing of the leave are agreed with the employer on a case-by-case basis.

It is important to note that employees are not, in principle, entitled to any compensation for hours that exceed the maximum daily limit for flexible working hours or the upper limit of the flexitime balance. These extra hours can also not be included in an employee’s flexitime balance (except in the situations specified in section 6) and do not entitle the employee for overtime pay unless otherwise agreed with the employer in advance.

### 3. SPENDING THE FLEXIBLE WORKING HOURS FOR TIME OFF

An employee’s flexitime balance can vary over each four-month reference period from more than +60 hours to less than -20 hours as long as the final balance at the end of the reference period in question is within the permitted limits.

We recommend that our staff check their flexitime balance at regular intervals in order to prevent overworking. The employer also actively monitors employees’ working hours and intervenes if an employee is found to be regularly hitting the upper limit of their flexitime balance. The employer also intervenes if an employee is putting in fewer hours than the minimum permitted under the flexible working hours system.

The employer and the employee can agree that the employee takes either a full day (or several days) or a half day (or several half days) off work to bring down their flexitime balance. One hour of work equals one hour of time off.

It is up to the employee to produce a schedule of the full day(s) or half day(s) that they wish to take off at least two (2) weeks ahead of time. The employer then reviews the schedule and either approves it or rejects it. If the employer is not happy with the employee’s proposed schedule,

the employer can suggest alternative dates based on which the final schedule is then agreed.

### 4. RECORDING WORKING HOURS UNDER THE FLEXIBLE WORKING HOURS SYSTEM

Working hours are recorded in the employer’s time recording system in force at the time. The instructions in force at the time can be found in the Employee Handbook used by the employer.

If an employee forgets to record their working hours in the system and it is too late to rectify the situation, or if the system malfunctions when an employee is entering their hours, the employee must notify payroll administration and the employee’s own manager to rectify the situation. The notification should specify what information needs to be corrected or added.

Employees can check their own entries at any time by logging into the time recording system.

Managers also have access to their team’s records.

### 5. OVERTIME

The flexible working hours system is separate from any overtime arrangements. The flexible working hours system is designed to prevent the need to work overtime. It therefore takes special circumstances for working overtime to be necessary when there is a flexible working hours system in place.

If the employer identifies a situation that makes working overtime necessary and the relevant employee agrees to work overtime, the employee in question is entitled to statutory overtime pay for any hours they work in excess of their regular working hours. These hours are not added to the employee’s flexitime balance, however, and instead the employee is paid for their overtime hours separately.

It is nevertheless important to understand that employees cannot independently choose to work overtime, as the law specifies that overtime work can only be performed on the employer’s initiative.

### 6. WORK PERFORMED OUTSIDE OF THE FLEXIBLE TIMES

As a rule, only the hours that employees work within the limits of the flexible times specified in section 2 and that they record in the employer’s time recording system in force at the time are included in their flexitime balance.

An assessment as to whether or not any hours worked by an employee outside of the flexible times count as working hours must be performed before the hours can be added to the employee’s flexitime balance. If, for example, an employee had a legitimate reason to start work

before 6.00 am or to continue working past 10.00 pm, these hours usually qualify as working hours under the flexible working hours system. Employees should always endeavour to notify and consult with their manager and/or project coordinator in advance about any need to work unusual hours, however.

Only hours that an employee has actually worked can be added to an employee's flexitime balance retroactively. Any time spent attending non-work-related representational or recreational trips or events (whether organised by the employer, a customer or a partner) does not count as working hours, except where an employee's attendance also involves them performing work. In order for an employee's attendance at, for example, a social event late at night to count as working hours, the employee's attendance must be directly related to the performance of their job and they must have been specifically asked by the employer to attend the event in question.

The current laws and regulations also do not recognise hours worked outside of the flexible times on an employee's own initiative as additional work or overtime.

#### **7. TIME SPENT ATTENDING TRAINING COURSES AND SEMINARS**

Any time spent attending training courses does not count as working hours except where the employer has ordered the employee in question to take the course (such as new-hire orientation or training when an employee switches jobs or when new tools are deployed) or if the employer and the employee have agreed on the employee's attendance on the course and how the time spent there should be recorded in the system beforehand.

#### **8. MONITORING OF FLEXITIME BALANCES**

Employees have a duty to actively monitor their flexitime balance. The flexible working hours system is designed to give employees a healthier work-life balance and more flexibility. If an employee has a quieter period at work (between projects, for example), they should try to use up their surplus hours and work shorter hours in order to bring their flexitime balance closer to zero.

Employees are also encouraged to use up any surplus hours that they have accumulated on their flexitime balance before any long period of absence (such as a study leave or a family leave) where possible, taking into account their work situation and, for example, any ongoing projects.

If an employee's contract is coming to an end for whatever reason, they should endeavour to use up their surplus hours before the end of their employment, unless otherwise instructed by the employer or the employer's customer (due to an ongoing project, for example).

If there is still a balance remaining at the end of the employment relationship, the employee is entitled to be paid their standard hourly rate for any surplus hours they have on their balance in connection with their final pay. Any hours by which an employee has fallen short of their minimum flexitime balance are deducted from their final pay.

#### **Enquiries**

If you have any further questions, please contact HR: Human Resources (HR@gofore.com)



# Agreement on a Working Time Account



Gofore Plc – Gofore Lead Oy – Gofore Verify Oy –  
Devecto Oy

## Agreement on a Working Time Account

### 1. PARTIES

- 1.1 Gofore Plc (business ID: 1710128-9);  
Gofore Lead Oy (business ID: 1906590-4);  
Gofore Verify Oy (business ID: 2384333-4); and  
Devecto Oy (business ID: 2616184-9)  
(hereinafter referred to as 'Employer')
- 1.2 Employees of Gofore Plc, Gofore Lead Oy, Verify Oy  
and Devecto Oy; represented by  
Joonas Kaski (shop steward of Gofore Plc),  
Jesse Schultz (shop steward of Gofore Lead Oy),  
Sami Vuolanne (shop steward of Gofore Verify Oy)  
and Vesa Norrbacka (elected representative of  
Devecto Oy)

(1.1) and (1.2) are hereinafter jointly referred to as  
'Parties' and separately as 'Party'.

### 2. PURPOSE AND BASIS OF THE AGREEMENT

- 2.1 'Working Time Account' means a system designed  
to promote a healthy work–life balance by allowing  
employees to 'bank' their flexitime balance and ex-  
change their banked hours for time off at a later time.
- 2.2 The Parties hereby agree on the establishment of a  
Working Time Account within the meaning of sec-  
tion 14 of the Finnish Working Hours Act (872/2019,  
as amended) as stipulated in this Agreement.

### 3. CONTENT OF THE AGREEMENT

- 3.1 The Parties agree to establish a Working Time  
Account within the meaning of the Working Hours  
Act. Employees can use the Working Time Account  
to bank up to 60 hours of their flexitime balance  
over a reference period of four (4) months under this  
Agreement.
- 3.2 For the avoidance of doubt it should be noted that  
negative flexitime balances cannot be banked and  
neither can cash benefits or salaries paid for employ-  
ees' regular working hours.
- 3.3 Any hours that were subject to a higher rate of pay  
are converted into standard-rate hours when banked  
so that the Working Time Account only holds stand-  
ard-rate (1:1) hours.
- 3.4 Employees can bank their flexitime balance them-  
selves by recording their hours in the employer's time  
recording system in force at the time in accordance  
with the instructions given by the employer.
- 3.5 The total balance in the Working Time Account  
cannot exceed 180 hours during one calendar year  
and can never be higher than 600 hours. The above  
notwithstanding, the total balance can never exceed  
the equivalent of six (6) months' working hours.

### 4. SPENDING BANKED HOURS

- 4.1 Employees can exchange their banked hours for  
full days off. Arrangements for taking time off in  
exchange for banked hours must be agreed with the  
employee's manager on a case-by-case basis.

- 4.2 If an employee is unfit for work due to illness or childbirth when they are due to begin a leave based on their banked hours ('Working Time Account leave') and they notify the employer and produce, if necessary, a medical certificate of their incapacity, the leave must be rescheduled at a later date at the request of the employee. If an employee falls ill during a Working Time Account leave, the same rules apply as to illnesses during annual leave. The employee must notify the employer of their illness as soon as possible and provide a medical certificate.
- 4.3 Employees must be allowed to claim at least two (2) weeks of time off work based on their banked hours each year. If an employee has banked hours into the Working Time Account that amount to more than 10 weeks of leave, they must be allowed to claim the equivalent of at least one-fifth (1/5) of their accumulated Working Time Account leave per year. The employer must arrange it so that the employee can take their leave within the next six (6) months if they wish.

- 4.4 If the employer determines the timing of an employee's leave, the employee has the right to ask for the monetary value of their banked hours in cash instead of taking time off. In such circumstances, the employee's standard hourly rate is paid for each banked hour (1:1).

#### 5. BANKED HOURS AT THE END OF EMPLOYMENT RELATIONSHIPS OR IF A DECISION IS MADE TO DISCONTINUE THE WORKING TIME ACCOUNT SYSTEM

- 5.1 Employees have the right, upon the end of their employment, if a decision is made to discontinue the Working Time Account system or if separately agreed, to be paid the monetary value of any banked hours in cash at each employee's standard hourly rate (1:1).

#### 6. ENTRY INTO FORCE AND TERMINATION

- 6.1 This Agreement enters into force 1<sup>st</sup> of January 2023 and remains in effect for a term of twelve (12) months, after which it is renewed on a rolling basis for a term of twelve (12) months at a time unless written notice of termination is given at least six (6) months before the end of the term in question.

#### SIGNATURES

This Agreement has been drawn up in two (2) identical copies, one (1) for each Party.

##### Gofore Plc

Mikael Nylund

##### Employee representative

Joonas Kaski

##### Gofore Lead Oy

Elja Kirjavainen

##### Employee representative

Jesse Schultz

##### Gofore Verify Oy

Miika Nurminen

##### Employee representative

Sami Vuolanne

##### Devecto Oy

Harri Laukkanen

##### Employee representative

Vesa Norrbacka

## APPENDIX 4

# Travel Time Policy



### 1. INTRODUCTION

1.1. The company (hereinafter referred to as 'Gofore') follows a policy whereby up to 7.5 hours of travel on working days counts as working hours without any actual travel time compensation being payable, as the need to travel has been taken into account in the terms of employment contracts and the tools and benefits that the employer provides to its staff. Several employees of Gofore travel on a daily basis between, for example, the company's two main offices, which are located in Helsinki and Tampere, and there is a convenient rail service between the two cities, which most of our employees use. Gofore has provided its staff with tools that enable them to work during the train journey (Ekstra Class tickets, a laptop of their choice, a mobile phone, mobile internet access, a privacy filter for the laptop screen and noise-cancelling headphones) and therefore travelling has validly been regarded as employees' work performance. Gofore also contributes to the travel of its employees in accordance with the latest policy by paying for their train tickets, parking and daily allowances, for example.

### 2. TRAVEL TIME COMPENSATION IN THE EVENT OF PERIODS OF INTENSIVE TRAVEL

2.1. Gofore follows a policy whereby up to 7.5 hours of travel on working days counts as working hours without any actual travel time compensation being payable.

2.2. However, by way of derogation from the general rule in section 2.1, if an employee's job or a project that they are working on temporarily requires an unusually high amount of travel (on four or more days a week for a period of at least six months), or if it is apparent that

an employee is entering a period of intensive travel as described above,

(a) Gofore explores ways to reduce the need to travel by, for example, allowing the employee to work remotely more often or reassigning the employee to another project on a full-time or part-time basis; and (b) If the need to travel cannot be reduced pursuant to point (a), the employer gives the employee a temporary separate salary increase for the period of intensive travel. The amount of the separate salary increase is agreed on a case-by-case basis based on consultations with the interested parties (such as the project manager) and an assessment of the volume, duration, nature and comfort of travel as well as other circumstances, but can never be higher than EUR 500.

2.3. The regulations of section 2.2 above do not apply if (a) compensation for travel outside of the regular working hours of the employee in question has been factored into the terms of their employment contract and explained to them when the employment contract was signed or later by giving them a salary that is higher than the salary otherwise required for the competence classification of the task (in the case of, for example, the company's executives or employees falling outside the scope of the Working Hours Act or who are subject to the Flex salary system) or a separate salary increase or a bonus based specifically on the need to travel; or (b) the employee has the freedom to choose when they perform their work without the nature of their work dictating the start and end times of travel; or (c) the employee is travelling to another country; or (d) the employee is attending a training course.

# Shop Stewards and Occupational Safety and Health Representatives



## SECTION 1 – SCOPE OF THE AGREEMENT

This Agreement applies to employees of the signatory companies.

## SECTION 2 – SHOP STEWARDS

1. For the purposes of this Agreement, ‘shop steward’ refers to a shop steward elected by organised employees bound by the Collective Agreement (within the meaning of the law).
2. All employees who are covered by the Collective Agreement and who belong to the trade unions that have signed the Collective Agreement or to member organisations of these unions have the right to vote in the election.
3. A deputy shop steward may also be elected to stand in for the regular shop steward when he or she is prevented from attending and who, while standing in for the regular shop steward, has the same rights and responsibilities as the regular shop steward.
4. Employees have the right to elect a unit-specific shop steward for any independent unit of at least 50 regular employees and a representative of the employer who has the power to determine the terms of employment and to hire and fire employees, if none of the shop stewards elected within any of the companies that make up the Gofore Group is based at the unit. In addition, the employees have the right to elect a joint unit-specific shop steward under the above conditions, if the total number of regular employees in the units in question is at least 50. The employer’s representative must be consulted before the election. For the avoidance of doubt it should be noted that a unit-specific shop steward cannot have an elected deputy.
5. If a company has several shop stewards, one of them can be made a ‘chief shop steward’.
6. The shop steward must be an employee of the company in question, subject to the terms and conditions of the Collective Agreement and a member of one of the trade unions that have signed the Collective Agreement or a member organisation of the same, and they must be familiar with the conditions of the workplace.
7. When the operations of an enterprise or a functional unit thereof are fundamentally reduced or enlarged, or in case of a business transfer, merger, divestment, or a comparable substantial change, the shop steward organisation may need to be restructured to reflect the changed circumstances pursuant to the principles of this Agreement. In such circumstances, it is up to the employer and the shop steward together to review the shop steward’s role in the restructured organisation. The shop steward retains their position in the event of a sale of business if the sold business or any part of the business remains independent.

**SECTION 3 – ELECTION OF SHOP STEWARDS**

1. The election can be held at work, and all employees who are members of the trade unions that have signed the Collective Agreement or member organisations of the same must be given an opportunity to vote. Planning and holding the election must not interfere with the employees' work, however. If the election is to be held at work, the time and place of the election must be agreed with the employer at least 14 days in advance. Arrangements for the election are the responsibility of the incumbent shop steward or, if they are unavailable, their deputy. Voting can also take place online. The time spent directly on organising the election counts as time spent on the duties of the shop steward.
2. The employees in charge of organising the election are responsible for notifying the company's human resources administration and both of the signatory trade unions with the same notice as soon as planning begins and in any case no later than 14 days before the election.
3. The newly elected shop steward and their deputy, if a deputy shop steward has also been elected, assume their role(s) as set out in this Agreement as soon as the election committee or one of the organisations that are signatories to the Collective Agreement discloses their name(s) to the company's human resources administration in writing. The company's human resources administration must also be notified of the resignation of a shop steward or a deputy shop steward in writing.

**SECTION 4 – DISCUSSIONS ON COOPERATION AND OBJECTIVES AND PERSONNEL REPRESENTATION IN THE ADMINISTRATION OF UNDERTAKINGS**

The employer and shop stewards engage in regular reviews of the objectives and success of their cooperation. This involves giving feedback back and forth in order to further cement the relationship. The parties deliberate together on the goals set for the cooperation and shop stewards' activities, and how the development of cooperation is monitored.

Gofore's policy is to allow the employer and shop stewards, or the chief shop steward on behalf of all shop stewards, to sign their own agreement on personnel representation in the administration of undertakings and to involve employees in decision-making processes in order to promote the exchange of information and take advantage of employees' expertise.

**SECTION 5 – TERMS OF SHOP STEWARDS' EMPLOYMENT**

1. Unless otherwise stipulated in this Agreement, shop stewards are subject to the same terms of employment as other employees. Shop stewards have a personal responsibility to observe the general terms and conditions of employment, working hours, managers' instructions and the rules of the workplace.
2. The opportunities of shop stewards to grow professionally and advance in their career must not be thwarted by their duties as shop steward.

Shop stewards and, where applicable, the chief shop steward are entitled to the same general pay development as other employees of the company.

During the period after a shop steward's duties have come to an end, the shop steward must be provided with any further or supplementary on-the-job training necessary to allow them to resume their previous duties in the company or to take up another position with similar competence requirements.

3. An employee cannot be demoted to a position with a lower salary than the one they held when they were elected while they are acting as a shop steward or based on their role as a shop steward. A shop steward also cannot be demoted to a position of less value, if the employer is able to offer them work that matches their professional ability. The termination of an employee based on their acting as a shop steward is prohibited.
4. If the company is forced to let staff go or to lay off staff due to financial or production-related reasons, shop stewards are the last to go. This rule can be waived if a shop steward cannot be offered work that matches their profession or qualifications. A shop steward who feels that they have been let go or laid off in contravention of the above rules has the right to ask the organisations involved to look into the matter.
5. A shop steward's contract of employment cannot be terminated based on their own actions without the consent of the majority of employees as required under chapter 7, section 10, subsection 1 of the Finnish Employment Contracts Act. It is the responsibility of the unions that have signed the Collective Agreement to ask employees for their consent.
6. A shop steward's contract of employment cannot be cancelled pursuant to chapter 8, section 1, subsection 1 of the Employment Contracts Act based on viola-

tions of the regulations of chapter 3, section 1 of the Employment Contracts Act.

7. Any evaluation of the grounds to cancel a shop steward's contract of employment must take into account the rule of not treating shop stewards less favourably than other employees.
8. The aforementioned protections for the employment of shop stewards also apply to any candidates for the position of a shop steward whose names have been put forward to the company's human resources administration by the election committee or one of the trade unions that are signatories to the Collective Agreement in writing (protection of the candidate). The protection of candidates begins no earlier than two months before the start of the new shop steward's term of office and ends, in respect of unsuccessful candidates, as soon as another candidate is elected.
9. The protections for the employment of shop stewards shall apply to an employee who has served as a chief shop steward or shop steward for a period of six (6) months following the termination of the shop steward duties (post-protection).
10. A shop steward who is being let go must be notified of the termination of their employment contract at least one (1) month before the start of the notice period stipulated in the Collective Agreement. The advance notice must also specify the reason for the shop steward's termination. The employer also has an obligation to notify other shop stewards or, if there are none, the signatory trade unions of the termination of a shop steward's employment.
11. If the employment contract of a shop steward is found to have been terminated in contravention of this Agreement, the employer can be ordered to pay the terminated employee the equivalent of a minimum of six (6) and a maximum of thirty (30) months' salary in compensation. The amount of compensation is determined as provided for in chapter 12, section 2 of the Employment Contracts Act. The fact that the shop steward's rights under this Agreement have been violated must be taken into consideration as a factor increasing the amount of compensation payable. If a court finds grounds for cancelling the termination of a shop steward's employment or for reinstating their employment relationship after they have already been terminated and the employer refuses to comply, this must be taken into consideration as a particularly weighty factor in determining the amount of compensation payable.

12. If a dispute arises concerning the termination of employment of a shop steward within the meaning of this Agreement, both local negotiations and negotiations between the signatories to the Collective Agreement must also be initiated and conducted as soon as possible after the grounds for the shop steward's termination have been challenged.
13. Pressurising shop stewards or terminating their employment based on their role as a shop steward is prohibited.
14. The regulations concerning the employment security of shop stewards also apply to deputy shop stewards.

#### **SECTION 6 – DUTIES OF SHOP STEWARDS**

1. Shop stewards help to maintain and improve communication and cooperation between the employer and its staff.
2. A shop steward's most important task is to represent the rights of the employees covered by the applicable Collective Agreement. In respect of questions concerning the interpretation of the Collective Agreement, the shop steward represents all the employees covered by the Agreement or a specific group of employees if only some employees are affected.

The duties of a shop steward include, but are not limited to, the following:

- representing all employees collectively in matters concerning the interpretation and application of the Collective Agreement and any local agreements
- representing all employees collectively in matters governed by the Finnish Act on Cooperation within Undertakings
- promoting cooperation together with the employer
- representing and providing assistance in employment matters to organised employees who are bound by the Collective Agreement

#### **SECTION 7 – SHOP STEWARDS' RIGHTS OF ACCESS TO INFORMATION**

1. In the event of any confusion or disagreement regarding the remuneration of employees or other aspects of employment relationships, the shop steward must be presented with all the information that can help to settle the issue.
2. The employer has a duty to provide the shop steward with the following information concerning its employees in writing or by other means as agreed:

Upon request:

- a list of employees (surname and first name, task category, competence classification, employment start date) the average salary of each task category and each competence classification, if there are at least five (5) individuals in the category
  - application guide:  
If the remuneration system is not based on professional categories within the meaning of the Collective Agreement, the shop steward must be provided with corresponding information regarding the remuneration system in use.
  - the number of full-time and part-time employees in the company. This also includes any staff separately called to work or temporary staff who have worked for the company in the past six (6) months.
  - the name, task category, competence classification and employment start date of any new hires and details of any employees who have been let go or laid off. In the case of employees hired on a fixed-term basis, the agreed length of the employment contract must also be disclosed.
3. If the company applies a system based on average working hours, the shop steward can request a written report of the number of employees covered by the system and the number of hours that have not been balanced out at the end of each balancing period. The employer must consult with the shop steward or, if no shop steward has been elected, the employees before making any changes to the balancing system. The shop steward must be notified of the introduction of any new working hours system in advance.
  4. The shop steward can request a report on the information collected in connection with recruitment.
  5. The shop steward is always notified of any warnings given to staff unless the employee in question has specifically prohibited the sharing of the information.
  6. Shop stewards have the same rights as shop stewards within the meaning of the law to review reports on emergency work, Sunday work, overtime work as well as the associated higher rates of pay.
  7. If several shop stewards have been elected pursuant to section 2 above, the employer and the shop stewards together determine the principles based on which information is to be distributed between the shop stewards. The chief shop steward always has the right to access all of the information.

8. Shop stewards have a duty to not disclose to third parties any information they receive based on the above for the purpose of attending to their duties.

### SECTION 8 – SHOP STEWARDS’ RIGHT TO SPEND TIME ON THEIR DUTIES AS SHOP STEWARDS

1. Shop stewards must be allowed to spend a reasonable portion of their working hours, around 20% on average, attending to their duties as shop stewards. The rules of shop stewards’ spending time on their duties as shop stewards during their working hours can be agreed in more detail within individual companies or units.

The amount of time to be allocated to the chief shop steward for the performance of their duties is subject to local agreement.

In the event that a single shop steward represents employees based at several geographically separate units, particular attention must be given to ensuring that the shop steward has enough time to discharge their duties properly.

### SECTION 9 – REMUNERATION OF SHOP STEWARDS AND COMPENSATION FOR LOSS OF EARNINGS

1. Shop stewards are entitled to be remunerated for their work as shop stewards as follows:

Number of employees	Compensation, EUR/month
20 to 100	100
101 to 300	150
300+	200

The compensation of chief shop steward is 400 EUR/month.

2. No compensation is payable for periods during which a shop steward is prevented from discharging their duties due to, for example, their annual leave. The compensation normally paid to a regular shop steward is paid to their deputy for any periods during which the deputy shop steward stands in for the regular shop steward. It is up to shop stewards themselves to notify the company’s human resources administration and payroll administration promptly of any periods during which a deputy is standing in and for which the compensation should be paid to the deputy. The details of the procedure can be agreed locally.
3. A shop steward and their deputy can never claim compensation for the performance of the shop steward’s duties at the same time.

- When performing shop steward duties during regular working hours, a shop steward shall be paid regular working hours salary. The consideration of possible variable pay component is agreed locally. If a shop steward performs duties agreed with the employer outside of their regular working hours, they are entitled to overtime pay for their time or some other form of locally agreed additional compensation.

If necessary, the principles and amount of compensation can be agreed between the signatories to the Collective Agreement.

- If a shop steward is required to travel in order to perform duties requested by and agreed with the employer, they are entitled to have their travel expenses reimbursed pursuant to the company's travel policy.

#### SECTION 10 – SHOP STEWARDS' PERSONAL STORAGE AND OFFICE SPACE

- Shop stewards have the right to ask for a designated space in which to store any documents and office supplies that they need in the performance of their duties. Company-specific shop stewards and shop stewards of regional units also have the right, if necessary, to request access to a fit-for-purpose office space in which to perform their duties, which the employer must provide free of charge if one is available. Shop stewards also have the right to use any regular office equipment (including email) that the employer provides for its staff to attend to their duties as shop stewards.

#### SECTION 11 – TRAINING OF SHOP STEWARDS

- Trade unions recommend giving shop stewards the opportunity, where possible, to attend training that is likely to increase their ability to competently discharge the duties of a shop steward.
- The employer cannot refuse a shop steward's request to attend the kind of training referred to in section 11, point 1 without a legitimate reason.

#### SECTION 12 – OCCUPATIONAL SAFETY AND HEALTH REPRESENTATIVES

- Gofore Group's occupational safety and health organisation consists of an elected occupational safety and health representative and two deputy occupational safety and health representatives. The structure of the occupational safety and health organisation is agreed in consultation with the employer and employee representatives.

- Occupational safety and health representatives enjoy preferential employment security under chapter 7, section 10 of the Employment Contracts Act.
- An occupational safety and health representative's contract of employment cannot be terminated based on their performing the duties of an occupational safety and health representative, and they cannot be demoted to a position with a lower salary or of less value than the one they held when they were elected. The opportunities of occupational safety and health representatives to grow professionally and advance in their career must not be thwarted by their duties as occupational safety and health representatives.
- If an occupational safety and health representative is being hindered in their duties by their regular job, alternative work must be assigned to them taking into account the circumstances of the company or its division and the professional competence of the occupational safety and health representative in question. The reassignment must not impact negatively on the occupational safety and health representative's earnings.
- Deputy occupational safety and health representatives have the same rights and responsibilities as the regular occupational safety and health representative while standing in for the regular occupational safety and health representative.
- If the employment contract of an occupational safety and health representative is found to have been terminated in contravention of this Agreement, the employer can, instead of paying compensatory penalties, be ordered to pay the terminated employee compensation pursuant to the Employment Contracts Act.
- The same rules apply to the right of occupational safety and health representatives to attend training as to shop stewards' right to training (section 11).
- Occupational safety and health representatives are entitled to be remunerated for their work as occupational safety and health representatives as follows:

Number of represented employees	Compensation, EUR/month
20 to 100	40
101 to 300	60
300+	80

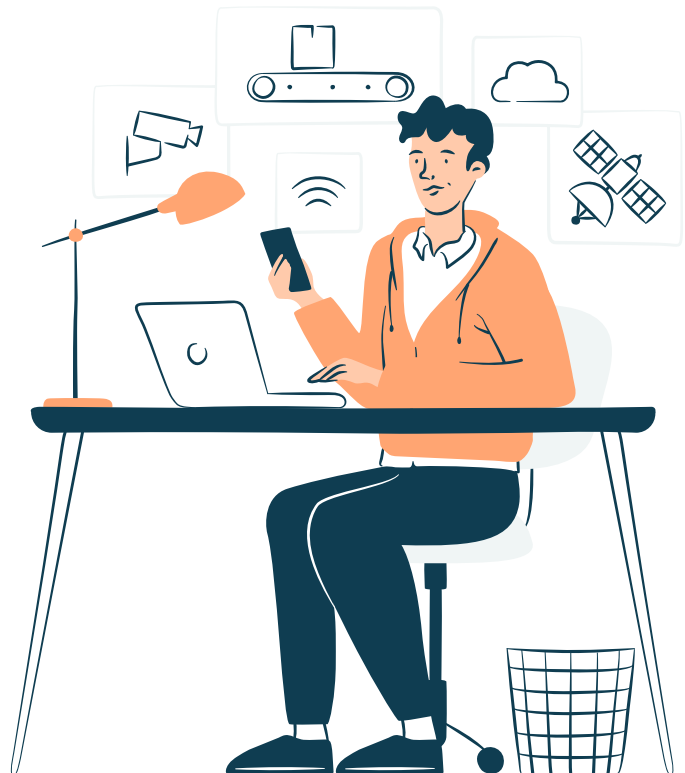


No compensation is payable for periods during which an occupational safety and health representative is prevented from discharging their duties due to, for example, their annual leave. The compensation normally paid to the regular occupational safety and health representative is paid to their deputy for any periods during which a deputy occupational safety and health representative stands in for the regular occupational safety and health representative. It is up to occupational safety and health representatives themselves to notify the company's human resources administration and payroll administration promptly of any periods during which a deputy is standing in and for which the compensation should be paid to the deputy. The details of the procedure can be agreed locally.

### SECTION 13 – COMPENSATION IN RELATION TO A COMPENSATORY FINE

If the employer is ordered to pay compensation to a shop steward or an occupational safety and health representative for wrongful termination of their employment or for wrongfully laying them off, they cannot be ordered to also pay a compensatory fine within the meaning of section 7 of the Finnish Collective Agreements Act for the same breach of contract.

The employer also cannot be ordered to pay a compensatory fine within the meaning of section 7 of the Collective Agreements Act for failure to comply with the procedural rules of this Agreement. The employer's failure to comply with the procedural rules must be taken into consideration as a factor increasing the amount of compensation payable for any wrongful termination or wrongful layoff.





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