



Code of Conduct

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INTRODUCTION

ODE Group and its subsidiaries (*hereafter known as 'ODE Group'*) is part of the **DORIS GROUP** and as such, complies with the **DORIS Group's Ethical Principles**. These can be encompassed in five simple messages:

- To comply with **applicable laws** and **local regulations**,
- To establish a core culture of integrity and reject **any form of corruption**,
- To behave **fairly and honestly** and honor commitments,
- To respect others **without discrimination**,
- To contribute to a **positive working environment**,

ODE Group are committed to **doing the right thing**. This is achieved by upholding **fair, ethical and positive behaviour**. This Code is a guide to the principles that govern the way we work with each other and our relationships with clients, suppliers, competitors, government bodies and the public, including our shareholders.

Due to **ODE Group** being owned by **DORIS Group**, additional legislation and reporting requirements apply that we must comply with. As such, according to Article 17 of French law no. 2016-1691 of 9 December 2016 (known in France as "Loi Sapin II"), the CEOs and/or Managing Directors of companies of the size of DORIS Group (i.e. employing a certain minimum number of employees and generating a certain turnover) must implement internal procedures to prevent and detect any act of corruption and influence peddling in France or abroad.

This Code sets out our expectations to achieve this, and you must therefore ensure you have read, understood and implement the Code during your day to day work activities.

WHO DOES THE CODE APPLY TO?

This Code of Conduct applies to all activities carried out by ODE Group and its subsidiaries and concerns all employees without prejudice to the application of more stringent local codes of conduct and anti-corruption provisions where applicable.

The Code applies to the **Board of Directors, Senior Management, ODE Companies employees and subsidiaries, suppliers, contractors, agency, temporary staff and any other parties that ODE companies has business relationships with**.

PERSONAL RESPONSIBILITY

It is your responsibility to ensure you **comply and act in accordance** with the Code. This Code is not a substitute for alleviating individuals of their responsibility to use personal judgement and common sense to make the right decision.

MANAGERS RESPONSIBILITY

The Chief Executive Officer of DORIS Group (or Chairman and CEO, as the case may be), the group's parent company, is ultimately responsible for defining DORIS Groups' principles of ethics

and for ensuring that they are properly implemented, using the Compliance Management System in place and through the teams and individuals presented in the following paragraphs.

ODE Group Management (which is a business unit of DORIS Group) are responsible for the implementation of this Code. Day-to-day responsibility for compliance is delegated to the business unit management teams.

The **ODE Business Unit Managing Director** is responsible for compliance with the DORIS Group Compliance Management System and ensuring the Code of Conduct is properly implemented across the ODE Group with the support from the Managing Directors for each organisation.

The **Business Unit Compliance Officer** is responsible for

- Promoting an ethical culture within the ODE Group
- Communicating on the various aspects and precisely identifying responsibilities in matters of ethics within each area
- Working in synergy with the DORIS Group Chief Compliance Officer
- Monitoring compliance through regular internal audits and inspections
- Drafting and presenting ODE Group's annual ethics report to the Executive Management Board

Managers who have direct reports have additional responsibilities under the Code to;

- lead by example
- ensure personnel understand and comply with the Code
- monitor business activities
- report any breaches to the Compliance Officer
- ensure that each Employee working under their responsibility is able to raise questions and receive appropriate guidance and responses.

Every Employee must read this Code of Conduct in full, comply with its principles and promptly report any irregularities found, so as to avoid financial losses and protect the good reputation of ODE Group.

It shall be issued as part of the induction process for all new starts and to suppliers as part of the Framework Agreement.

ADVICE AND RAISING CONCERNS

This Code has been prepared to provide specific detail on standards expected. In the event you are unclear on any aspect of the Code or situation you find yourself in, always seek further advice and guidance. Your Line Manager, HR representative or Compliance Officer can provide assistance.

If you have any concerns of suspect or have been witness to an actual violation you shall contact, in confidence the compliance committee at: compliancecommittee@ode-ltd.co.uk

PURPOSE

The **Code of Conduct** outlines the rules and expectations of ODE Group and its subsidiaries to protect the business.

Integrity is the very foundation of the financial health and stability of any business over the long term. Conscious of this fact, ODE Group seeks to apply, within the framework of its activity, the highest standards of ethics. Respect for the values of honest and fair competition is a key factor in ODE Group's culture and success.

This code of conduct, which reflects ODE Group's commitment to fighting corruption and influence peddling, was designed to help all our employees understand the risks associated with certain actions, to identify the circumstances that could lead to this type of action and to respond appropriately to these situations with the help of colleagues and Management.

MISSION STATEMENT

ODE Group's mission statement is

"We aim to provide a cost effective, technically robust, engineering, procurement, construction, installation and project management service. We will utilise our technology base, skills and flexibility to achieve a zero defects culture. Our designs and the services offered will meet the highest standards in both safety and quality. A focus on training and investment in resources will develop and expand our capability to meet the challenges of a dynamic environment. Our success in all these areas will be measured by achieving long term relationships with our clients and shareholders to maximise their investment."

PRINCIPLES AND VALUES

ODE Group continuously seeks to achieve a positive outcome for all of its stakeholders (employees, clients, local communities and shareholders), whilst taking into consideration:

- Sustainability
- Corporate Responsibility
- Environmental protection,
- Economic growth,
- Social improvement.

ODE Group's commitment to Corporate Social Responsibility is demonstrated by its adoption of the following core values in all of its activities:

- Applying the highest levels of Health, Safety and Environmental standards,
- Understand and comply with the laws and regulations of the countries that we work in.
- Minimising environmental impact,
- Engaging with local communities,
- Generating a balanced, positive impact for all of our stakeholders,
- Seeking to improve energy and material efficiency,
- Commitment to supporting the development of renewable energy sources alongside our traditional oil & gas developments business,

- Transparency and accountability throughout our business,
- Adherence to the highest ethical standards,
- Protecting the long-term viability of our business so that we can continue to make a positive difference through all of our activities.
- Protection of Human Rights

Whilst consistently applying these core values we must be prepared to understand the opportunities and mitigate the risks associated with the changing needs and expectations of all our stakeholders to ensure the future viability of our business. ODE Group also commits to the **UN Global Compact and its ten fundamental business principles** (Appendix 1).

OUR PEOPLE

Relations with Employees

Everyone who works for or on behalf of ODE Group is valued for their different skills, abilities, creativity and the differing backgrounds and experience that they bring to our business. All our people contribute to our success and in maintaining our good reputation.

Equality, Diversity and Inclusion

ODE Group aims to create an inclusive working environment that values equality and diversity through fairness of treatment, work-life balance, and the elimination of discrimination, bullying and harassment from the workplace.

All staff shall, in all aspects of employment, avoid discrimination and take personal responsibility to ensure a fair and equitable workplace and when working with other staff and persons visiting ODE Group's offices and any related activities, observe all legal requirements including those governing equal opportunities on grounds of age, disability, sex, marriage or civil partnership, pregnancy or maternity, race, religion, belief, gender reassignment or sexual orientation.

Any act of discrimination by employees or any failure to comply will result in disciplinary action. The Employee Handbook provides further details.

Workplace Conduct

ODE Group is committed to creating a supportive working environment where individuals are respected and concerns can be raised openly without fear of retaliation. We will not tolerate abuse, bullying, harassment or victimisation at work, whatever the motivation, and will endeavour to ensure that it is not overlooked or condoned.

Any form of victimisation bullying or harassment is a potential disciplinary matter and will be dealt with as such.

Alcohol and Drugs

ODE Group has the responsibility to ensure the health, safety and welfare of our employees and those who may be affected by our operations. We recognise that the abuse and misuse of drugs,

alcohol and other substances can damage health, impair judgement, increase reaction time and thus create unsafe working conditions that could result in injury, damage to assets and impact on the reputation of the business.

ODE Group has a zero-tolerance policy towards alcohol and substance abuse. You should ensure you are familiar with the Drug, Alcohol and Substance Abuse Policy. Breaches of this policy will be subject to disciplinary action.

Modern Slavery Act (including Child and Forced Labour)

ODE Group have a zero-tolerance approach to slavery and are committed to acting ethically and with integrity in all our business relationships to ensure slavery is not taking place in the business or the supply chain.

ODE Group prohibits the use of underage, forced or bonded labour and are committed to conducting appropriate due diligence on our suppliers in respect of risks related to human rights and labour conditions. All suppliers are required to perform their work in a manner consistent with the Code and their performance is subject to ad-hoc audit.

ODE Group will not tolerate child labour and will also take appropriate measures in case child abuse is suspected with one of our suppliers, subcontractors, partners or any other third party we do business with. Similarly, ODE Group will not tolerate any form of human trafficking, forced labour or slavery, neither within its own organisation nor from its subcontractors, suppliers or any other third parties it does business with.

For further information please refer to the Modern Slavery Act Public Statement.

Personal Information

ODE Group is committed to protecting the privacy of individuals and the ODE Groups Privacy Notice explains how we use and secure personal information you provide to us and provides you with the necessary information regarding your rights and our obligations, and explains how, why and when we process personal data.

All information gathered by ODE Group on each employee is considered to be confidential and will be treated in accordance with the General Data Protection Regulations (GDPR) European Legislation, and ODE Group's GDPR Policy.

No employee is allowed to distribute personal information of any of his or her colleagues without prior consent. ODE Group is responsible for identifying, evaluating and reporting on information security risks in a manner that meets compliance and regulatory requirements, including GDPR legislation. As such it develops, maintains and monitors practices to ensure that personal information is protected against inappropriate alteration, physically and logically secured, and its availability is guaranteed to authorised users only.

Safety, Health and the Environment

We recognise that our long-term business success depends on our ability to effectively manage major accident hazards to protect the people that work for and with us, those that are affected by

our activities and the environment in which we work, while continually improving the quality of our services and products. We realise that the standard we expect can only be delivered by taking personal responsibility for SHEQ and working together supported by clear and open communication channels.

We expect business partners to provide safe and healthy working conditions and take appropriate precautionary measures to protect employees from work related hazards and anticipated dangers in the workplace in accordance with all applicable Laws and regulations.

Whistle Blowing

Any disclosures should be made to the SHEQ and HR Director. Further details can be found in the Employee Handbook.

STAKEHOLDERS AND BUSINESS PARTNERS

Our business requires that we work with a wide variety of stakeholders and partners, including clients, local and international suppliers, agents, consultants, Regulatory Bodies and consultants.

Relations with Suppliers, Partners and Contractors

The quality of the services provided by ODE Group to its clients depends on its capacity of receiving excellent services from its own suppliers, partners and subcontractors.

The suppliers, partners and subcontractors must be impartially and carefully selected.

ODE Group uses fair and transparent methods to evaluate them:

- The suppliers, partners and subcontractors are selected for their professionalism and competitiveness;
- Only those who fulfil our criteria of safety, quality, service and price equality can be selected;
- The quality principles are also expressed through the response to environmental and social issues.

Relationship with the suppliers, partners and subcontractors must be guided by principles of loyalty and mutual respect.

Local Content

ODE Group is committed where possible to use local content to support our business activities and will engage with local communities where there are any potential impacts from our business activities. We expect our employees to have the upmost respect for the local communities and to conduct business in an open and honest manner maintaining mutual respect.

Human Rights

ODE Group is fully supportive of the principles set out in the Universal Declaration of Human Rights and we are a signatory to the United Nations Global Compact (Appendix A).

This includes the support and respect of the protection of internationally proclaimed human rights and we make sure we are not involved in human rights abuses.

Due Diligence

Due diligence is an important process that allows us to understand the background, capability and potential risks and liabilities associated with a business partner prior to any contractual agreement being put in place. We apply risk-based due diligence to all stakeholders and business partners which includes consideration of bribery and corruption risk.

The level and complexity of the due diligence varies according to the perceived risk. As a minimum, the due diligence will require a business partner questionnaire to be completed.

In the case of higher perceived risks, the due diligence may, for example, extend to the commissioning of an independent, external assessment. During the supplier selection process, Supply Chain, with support from the Compliance Officer where needed, will conduct the due diligence and:

- Determine the corruption risk exposure of the service we seek to procure;
- For high and medium risk categories, issue an anti-corruption due diligence questionnaire to the prospective supplier;
- Review the responses to our questionnaire and determine whether they meet ODE Group's compliance requirements.

Conflicts of Interest

A conflict of interest is a situation in which the judgment of a person acting in a professional capacity may be influenced by a secondary interest, distinct from that of the company the represents.

Employees are expected to devote their whole time, skills and attention during working hours to the work for ODE Group.

During your period of employment, you must not engage in any other work outside working hours, whether paid or unpaid and whether employed or self-employed, that is related or could conflict with ODE Group's business, without the prior written permission of the Managing/Regional Director.

Permission will not be granted for an employee to engage in any activity that ODE Group believes to be in direct or indirect competition with ODE Group's business, or which in ODE Group's view does or might impair that employee's ability to perform their duties for ODE Group fully and efficiently. Employees who are found in breach of this provision will be subject to disciplinary action under ODE Group's disciplinary procedure.

Using ODE Group's materials, equipment and/or premises to carry out work for clients or customers on a personal basis without permission is a disciplinary offence.

A conflict of interest can also arise where an employee has a relationship with a client/ customer/ supplier/ contractor and this person gains personal benefit from the employee working for ODE

Group. Should an employee be found to have afforded more or less favourable treatment or exercised undue influence over a client / customer / supplier / contractor because of a personal relationship, then the matter will be considered as a disciplinary one.

Any conflict of interest relating to a personal relationship should be declared to the employee's Line Manager. In the event that any such situation should arise, it can only be resolved by seeking the relevant approval prior to the transaction in question.

Accepting Gifts

ODE Group strictly limits the acceptance of rewards from clients, suppliers or other persons who may seek to influence the company's actions. No Employee has the right to accept any reward, regardless of its value, which may influence, attempt to influence or give the impression of being able to influence his judgment.

The following acts are unacceptable under any circumstances:

- Accepting cash donations, regardless of the donor;
- Accepting any rewards for services provided (Employees may accept a gift if it is not cash, if it is spontaneous, of small value and if it has not been offered for receiving favourable treatment for obtaining a contract);
- Direct or indirect solicitation of gifts from clients or suppliers;
- Accepting payments, loans, bribes or kickbacks from anyone;
- Accepting gifts from suppliers who participate in a tendering process.

As a general rule, ODE Group forbids accepting any proposal from clients or suppliers, which seeks to cover expenses for travel, meals or accommodation as part of seminars, conferences or other events. This also applies to tickets for sports events or other public events. In the event that it is considered beneficial for the company that an employee attends an event to which he has been invited by a client, the expenses related to this event will be borne by ODE Group.

There are, however, exceptions to this general rule, for example, if the ODE Business Unit Managing Director gives their approval. The Employees of ODE Group may accept meals, drinks or other discrete forms of hospitality or entertainment from clients or suppliers as a courtesy, in the normal course of their business, provided that:

- These offers are not made for the purpose of receiving favourable treatment in connection with obtaining a contract;
- These offers cannot be interpreted as an attempt to influence our actions;
- This practice is not widespread and recurrent;
- The value and frequency of these offers are not excessive.

However, even in these circumstances, these hospitality offers must be reported to the manager. If a client or a supplier offers entertainment considered more than "modest", Employees must obtain permission from their supervisor before accepting the invitation. If an employee refuses a gift, they must explain to the person offering it that ODE Group's policies prohibit them from accepting it. Any hospitality or gifts that are more than modest, must be registered with the ODE Group Financial Officer.

If they have questions or suspect violations of these conditions, employees must consult with their Manager or the Compliance Officer.

Offering Gifts

ODE Group does not buy contracts and bases its success on the quality of its products and services as well as on its commitment to satisfy its clients.

The Employees of ODE Group must resist any offer of benefits such as gifts, meals, entertainment or other personal benefits. They are not authorised to offer gifts or any benefits mentioned above in exchange for a contract with a client or any undue advantage.

Gifts

Practices related to gifts vary by country. Gifts are generally offered in a spirit of goodwill, while in some parts of the world, refusing to accept a gift is considered an insult by the person offering it. Conversely, accepting a gift can generate a conflict of interest. In addition, gifts offered or accepted for the purpose of obtaining a contract or competitive advantage may be considered bribes or kickbacks.

Offering low value items to promote, explain or provide a demonstration of the products or services marketed by ODE Group is permitted. This includes pens, coffee cups and other items, provided they are:

- Offered out of courtesy, as a sign of respect or gratitude, or to thank someone for
- their hospitality, according to the customs of the country;
- Unambiguously appropriate in form and value,
- Offered occasionally;
- Duly recorded (as gifts) in ODE Groups' accounting books.

The following items or services must not be offered to a client under any circumstances:

- Cash;
- Watches and jewellery;
- Mobile phones;
- Computers, tablets and other electronic equipment;
- Clothing;
- Sports equipment;
- Shares or other securities;
- Gift certificates;
- Air tickets or other types of transportation;
- Job offers;
- Scholarships;
- and other similar items or services.

Meals and Entertainment

ODE Group may offer a client modest and customary meals or other forms of entertainment as a courtesy in the normal course of business.

Recurring, excessive or extravagant business meals or forms of entertainment are prohibited as they may give the impression or suggest that favours are expected in return. The number of ODE Group Employees attending an event must be similar to the number of participants from the client side, and at least one Employee must always be present. Another example of appropriate behaviour regarding invitations (as long as they are allowed by local laws) is “reciprocity”: never invite a client to a place where they would not be able to reciprocate the invitation.

If they have questions or suspect violations of these conditions, Employees must consult with their Line Manager or the Compliance Officer.

BUSINESS INTEGRITY

Insider Dealing

In the course of working for ODE Group or in discussions with our customers, suppliers, or competitors, you may become aware of important or material information about companies that has not been made public. The use or disclosure of information that is considered inside information for your financial or other benefit is unethical and may also be against the law.

You may also from time to time possess inside information in relation to other companies (e.g. ODE Group’s business partners, clients or contractors) which will then similarly restrict your ability to trade in their shares. It is important that you fully understand the restrictions on dealing in shares to ensure that you do not breach this Code and potentially, the law.

Anti-Bribery and Corruption

ODE Group operates “zero tolerance” with regards to any acts of bribery or corruption (either offering or accepting) regardless of size or scale of any substantiated acts and will be dealt with in accordance with the company disciplinary procedures.

ODE Group definitions are;

Bribery is the offer, promise, giving, demanding or acceptance of an advantage as an inducement for an action which is illegal, unethical or a breach of trust.

Corruption is the misuse of public office or power for private gain; or misuse of private power in relation to business outside the realm of government.

Influence peddling is the act of a person (public or court official, individual, international public or international justice official), of soliciting or approving, without any right, at any moment, directly or indirectly, offers, promises, gifts, presents or any benefits for himself or for others to abuse or have abused his real or supposed influence in order to obtain preferential treatment, jobs, contracts or any other favourable decision from an authority or a public administration.

Influence peddling is deemed active for persons who reward the use of influence by the official concerned and passive for those who use their influence.

Acts of bribery or corruption are designed to influence the individual in the performance of their duty and incline them to act dishonestly. ODE Group deems that whether the payee or recipient

of the act of bribery or corruption works in the public or private sector is irrelevant. Bribery takes many forms including but not limited to;

- Gifts and/or entertainment
- Personal favours
- Charitable donations or social contributions
- Discounts on products / services
- Loans at a favourable interest
- Payment or reimbursement of travel expenses

Charitable Donations

ODE Group supports charitable donations within the communities in which we work. Written authorisation should be obtained in accordance with the relevant authority matrix to use ODE Group assets and resources for personal, community or charitable services.

In some cases, a charitable donation may be seen as a disguised bribe, therefore donations should be made in kind and fulfil a genuine local need. These shall be paid direct to the charity with receipts being obtained.

Facilitation Payments

Bribes to Public Officials or other persons who manage contracts to allow contracts to be signed have also been known as facilitation payments.

Such payments are generally made with the intention of speeding up a routine, non-discretionary action to which the person is already entitled or as part of a contractual signing process.

Such payments would normally include speeding up the issue of a visa, processing of an invoice, enabling goods to clear customs, obtaining a permit or expediting signature.

ODE Group does not permit facilitation payments either directly or indirectly regardless of country in which you are operating unless this process is legally and ethically part of a country's legitimate national or local tax system or process. Anything that could be deemed a facilitation payment shall be made aware to senior management for prior approval.

Anti-Competitive Behaviour

Competition legislation prevents companies from undertaking or participating in anti-competitive behaviour. Whilst the laws in different countries may vary ODE Group is committed to complying with the general principles as defined in National and European law across its business in the UK and internationally.

ODE Group defines anti-competitive behaviour as;

- Colluding with competitors to fix prices
- Sharing information that affects the impartiality of a competitive bidding process
- Using inappropriate methods to gather competitor information (theft, bribery, misrepresentation or deliberate electronic interference)

Whilst normal business practices are undertaken to inform ODE Group of its competitive position in the market place all ODE Group personnel must ensure that they undertake their work in a legal and transparent manner.

Political Organisations and Trade Unions

ODE Group does not align itself with any political organisation nor recognise any trade unions within its workplace. Whilst it may involve itself with interaction with political parties or agents of government there is no particular preference or support for any single political party.

Political Contributions

ODE Group does not make any political contributions whether in cash or any other way to any political candidate, party, committee, or their representatives.

We do not participate in any way in political processes of host countries.

This does not prohibit you from supporting any political candidate or party. If you decide to become personally involved in political activities, these shall only be undertaken on your own behalf, in your own time and without using or referencing ODE Group in anyway.

OUR ASSETS

Maintain accurate financial records

Accurate and complete information is essential to support sound business decisions, to comply with our legal and regulatory obligations and to meet our responsibilities to all our stakeholders.

ODE Group has a duty to ensure all entries in our financial records are an honest reflection of our financial position. We maintain effective internal accounting standards and procedures, and we design and execute effective controls to ensure that all financial transactions are properly authorised, recorded and reported. All books, records and accounts must reflect all transactions, in connection with our business, accurately, transparently and in sufficient detail.

Anti-Money Laundering

Money laundering is the process by which money is concealed or disguised illegally by making it appear legitimate.

If you are ever asked to accept or make a payment in cash, to a bank or beneficiary or in a currency which has not been previously authorised or you are uncomfortable about any aspect of a financial transaction, then always seek advice from your line or functional manager prior to taking any action.

Asset Protection

ODE Group is responsible for protecting all their assets which include people, property, facilities, equipment, IT equipment, funds, technology, patents, copyrights, information/data and any other resources or property.

All staff are responsible for protecting ODE Group assets against waste, loss, damage, misuse, theft, misappropriation or infringement, and for using all the assets responsibly.

Managing Records Properly

All company financial information and other records must be transparent, accurate and complete, and conform to generally accepted accounting principles and ODE Group policies. Managing records properly helps us avoid serious business risks that could have a legal or financial consequence for our company.

Anti-Tax Evasion

ODE Group has a zero-tolerance approach to all forms of tax evasion, whether under UK law or under the law of any foreign country. Employees and Associates of the Company must not undertake any transactions which:

- (a) cause the Company to commit a tax evasion offence; or
- (b) facilitate a tax evasion offence by a third party who is not an associate of the Company.

We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation.

At all times, business should be conducted in a manner such that the opportunity for, and incidence of, tax evasion is prevented. There is not an exhaustive list of Tax Evasion opportunities. At a more general level, the best defence against Tax Evasion and facilitation of Tax Evasion remains the vigilance of our employees and Associates and the adoption of a common-sense approach supported by our clear whistleblowing procedure. In applying common sense, team members must be aware of the following:

- Is there anything unusual about the manner in which an Associate of the Company is conducting their relationship with the Company or the third party (usually a customer)?
- Is there anything unusual about the customer's or Associate's conduct or behaviour in your dealings with them?
- Are there unusual payment methods?

Unusual payment methods and unusual conduct of third parties with Company Associates can be indicative that a transaction may not be as it seems

The Company has established procedures governing certain transactions with third parties designed to prevent specific areas of possible tax evasion by a third party. Specific guidance can be sought from HR or the Company Secretary.

It is not acceptable for employees and Associates to:

- Engage in any form of facilitating Tax Evasion or Foreign Tax Evasion
- Aid, abet, counsel or procure the commission of a Tax Evasion offence or Foreign Tax Evasion offence by another person;
- Fail to promptly report any request or demand from any third party to facilitate the fraudulent Evasion of Tax by another person, in accordance with this policy; or

- Engage in any other activity that might lead to a breach of this policy; or
- Threaten or retaliate against another individual who has refused to commit a Tax Evasion offence or a Foreign Tax Evasion offence or who has raised concerns under this policy
- An offence under the law of any part of the UK consisting of being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax.

ODE Group definitions are:

Associates includes company contractors or an agent of the Company (other than a contractor) who is acting in the capacity of an agent, or any person who performs services for and on behalf of the Company who is acting in the capacity of a person or business performing such services.

Tax Evasion means an offence of cheating the public revenue or fraudulently evading UK tax, and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent.

Foreign Tax Evasion means evading tax in a foreign country, provided that the conduct is an offence in that country and would be a criminal offence if committed in the UK. As with tax evasion, the element of fraud means there must be deliberate action, or omission with dishonest intent.

Tax Evasion Facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country by another person, or aiding, abetting, counselling or procuring the commission of that offence. Tax evasion facilitation is a criminal offence, where it is done deliberately and dishonestly.

Tax evasion is not the same as tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct. Tax avoidance is not illegal and involves taking steps, within the law, to minimise tax payable (or maximise tax reliefs).

Tax means all forms of UK taxation, including but not limited to corporation tax, income tax, value added tax, stamp duty, stamp duty land tax, national insurance contributions (and their equivalents in any non-UK jurisdiction) and includes duty and any other form of taxation (however described).

SAFEGUARDING INFORMATION

ODE Group is committed to collecting, storing, managing and protecting our information in accordance with the relevant legislation and to prevent unauthorised disclosure.

We recognise that information is key to enable us to make informed decisions. You must ensure you protect ODE Group from unauthorised access, disclosure or loss at all times.

Further information can be found in the General Data Protection Regulation (GDPR) and ICT policies.

Cyber Security

Cyber security is the name for the safeguards taken to avoid or reduce any disruption from an attack on data, computer or mobile devices. **Our staff are key to ensuring the integrity of our systems and should familiarise themselves with the ICT suite of policies and report anything suspicious immediately to the ICT helpdesk.**

All suppliers to the ODE Group are expected to implement systems, procedures and software to protect and safeguard ODE Group information that is shared with them and to take all reasonable precautions to protect such information.

For further information our Cyber Security Policy outlines our guidelines and provisions for preserving the security of our data and technology infrastructure.

Confidentiality, Privacy and Property

All personnel working for ODE Group are required to complete a Confidentiality agreement which sets out the company's policy on confidentiality of its business affairs and that to its clients and other stakeholders. Unless required in the course of your work you should never disclose any confidential information, intellectual property or other commercially sensitive information. ODE Group has a commitment to its personnel to comply with data protection laws which ensure that there are adequate processes in place to protect personal data and that it only uses personal data for the purposes that it was collected. ODE Group will also ensure there are adequate controls in place to protect that data from misuse.

During the course of its business ODE Group produces valuable business information which could include (but is not limited to) databases, technical knowledge, marketing strategies, plans, research and technical data and business strategies. This intellectual property shall only be used for the benefit of ODE Group and any intellectual property that is produced by personnel whilst working for ODE Group belongs to ODE Group.

ODE Group personnel will ensure that, at all times, they protect the property and assets of the company and that these are utilised for the purpose of the business and its shareholders.

Media and External Communications

ODE Group's personnel will ensure that procedures are complied with and that only authorised ODE Group personnel release statements to the media. The Managing Director is responsible for all interfaces with the media. When communicating with the media, the information given shall be truthful.

ODE Group should only be represented for communication with the public by those who are specifically trained in particular areas and whose job responsibilities include communication with the public or media.

You must not make any public communication (including social media) regarding ODE Group, its business or its stakeholders (including specifically clients) to the media unless authorised in writing to do so.

MONITORING AND REPORTING

Monitoring

ODE Group is committed to maintaining an environment where concerns can be raised and listened to and are acted on without fear of retaliation.

All Employees have a responsibility to report any issues of non-compliance with the Code of Conduct. An Ethics Notification Report (ENR) can be completed and sent directly to the compliance office at compliancecommittee@ode-ltd.co.uk

Any notice of violation should be immediately reported to Superiors and to the Compliance Committee.

ODE Group will ensure that this Code will be communicated to each employee and that the necessary training is provided. Any infringement of this code shall be subject to disciplinary measures.

Reporting

An infringement of the code protects the continuity of ODE Group and helps to reinforce the ethics-based culture.

Each employee should therefore feel at ease to report breaches to their Line Manager. Individuals can report any concern; however, anything that is unsafe, unethical, breaches our Code or could harm an individual or ODE Group, must be reported. Examples of these concerns include actual or suspected incidents where there is:

- Action or intention to commit a criminal offence;
- Disregard for the environment, health, safety or security;
- Financial irregularity or suspicion of bribery, fraud or theft;
- Bullying or harassment of an individual;
- Any action to hide or cover up wrongdoing.

If, after the breach of this Code has been reported, appropriate steps still have not been taken, the employee is encouraged to bring the matter to the attention of the Compliance Officer in person.

The Compliance Officer is required to conduct regular audits and inspections and must prepare an annual progress report concerning ethics and compliance organisation within ODE Group, as well as measures and initiatives implemented within the entity with respect to ethics.

Periodic Revision

This Code of Conduct will be reviewed by Management of ODE Group on an annual basis.

APPENDIX 1 – GLOBAL COMPACT – TEN PRINCIPLES

Human Rights

- [Principle 1](#): Businesses should support and respect the protection of internationally proclaimed human rights; and
- [Principle 2](#): make sure that they are not complicit in human rights abuses.

Labour

- [Principle 3](#): Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- [Principle 4](#): the elimination of all forms of forced and compulsory labour;
- [Principle 5](#): the effective abolition of child labour; and
- [Principle 6](#): the elimination of discrimination in respect of employment and occupation.

Environment

- [Principle 7](#): Businesses should support a precautionary approach to environmental challenges;
- [Principle 8](#): undertake initiatives to promote greater environmental responsibility; and
- [Principle 9](#): encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

- [Principle 10](#): Businesses should work against corruption in all its forms, including extortion and bribery.

APPENDIX 2 – DORIS GROUP ETHICS CHARTER

Ethics Charter

DORIS Engineering, its Affiliates and Subsidiaries (hereinafter "DORIS") is committed to ensure that fundamental ethical requirements are continuously promoted and implemented in the group and form an integral part of DORIS's culture.

DORIS provides management, engineering, procurement and construction assistance services to energy companies. As an independent partner, DORIS is committed to provide sustainable services to its clients under rules of good conduct.

DORIS's ethical principles can be encompassed in five simple messages:

- To comply with **applicable laws** and **local regulations**,
- To establish a **core culture of integrity** and reject **any form of corruption**,
- To behave **fairly and honestly** and honor commitments,
- To respect others **without discrimination**,
- To contribute to a **positive working environment**,

as an employer,

as a business,

as a responsible corporate citizen.

DORIS's Chief Compliance Officer is appointed by the Chairman & Chief Executive Officer to develop, maintain, control and disseminate these ethical principles under DORIS's Code of Conduct.

DORIS's management is responsible for making the ethical rules known and observed at all levels of the organization, under the authority of DORIS's Chief Compliance Officer.

All employees working at DORIS are required to comply with the values and standards which are set out in DORIS's Code of Conduct, and collaborate by setting an example both within and outside the group. They shall report any situation having an adverse effect on ethics.

The commitment to values of honesty and fair competition is a key contributor to the DORIS's culture and to its success.



Nicolas Parsloe
Chairman & Chief Executive Officer



Cyrille SALLY
Chief Compliance Officer

DORIS Engineering

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