Code of Conduct

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Translated from the original Norwegian Code of Conduct document.

1. Introduction

Mega Group's Code of Conduct defines how all our employees carry out their duties. We are proud of the ethical business practices we have established and the values we live by.

Committed colleagues who share our values give the company a strong ethical platform, which is crucial if we are to attract employees and if customers are to choose us for their projects. It helps build trust between colleagues, business partners and customers. It also builds pride and strengthens our business and our company.

We will achieve a strong reputation, and we will continue to develop our company culture so that this reputation is reflected in our Code of Conduct.

Violations of the Code of Conduct represent the greatest risk to the business and can, in the worst case, result in exclusion from the market. Therefore, we cannot accept unethical conduct, and we will take immediate action in every such case, without compromise.

Our values and the Code of Conduct guide us in making the right choices, but they do not replace personal reflection. There will always be grey areas when decisions are made, and our Code of Conduct cannot answer every question.

We all have a responsibility to guide one another in the right direction. I expect each of you to live by our values, promote open dialogue and take part in ethics training.

Based on strong, shared values, we are building an outstanding company.

Raymond Myre
Group CEO
Hydrafit AS
Hydrafit AS
BlueSolutions AS

1.1 Why we have a Code of Conduct

Mega Group's Code of Conduct describes what is expected of us in our daily work and makes it easier for all companies in the Mega Group to implement our values. Our Code of Conduct clarifies how we as employees of Mega Group are to act towards one another, our customers, the communities in which we operate and other stakeholders. This is where we first look for answers when faced with an ethical dilemma or when we need information about who to contact when we have questions or are unsure about something.

1.2 The basis for our Code of Conduct

The Code of Conduct is based on Mega Group's values, which form our foundation and serve as a common compass for all employees. They say something about who we are, how we should act and what we believe in. The values commit us to acting according to the highest ethical standards and running our business in a responsible and sustainable way, and they are to be reflected in everything we do.

- Show responsibility. We care about people and the environment around us. We work safely — or not at all. We never walk past an unsafe work operation. We will be a driving force for green solutions and prioritize health, the environment and quality of life in everything we do. We will act seriously and responsibly toward future generations.
- Be open and honest. We conduct our business with integrity and openness. We follow our Code of Conduct and do not accept deviations. With us, everyone should feel safe expressing their views.
- Improve — together. We are a learning organization and always look for improvements and new solutions. We use our diversity and create added value through close cooperation with customers, business partners and local communities. We have an inclusive culture, are humble, and show one another trust and respect.
- Create customer value. We actively contribute to helping our customers achieve their goals. Their needs are our starting point for developing good solutions.

Our Code of Conduct is supported by more detailed policies where the principles and expectations described here are applied. Such policies exist both at group level and at business unit level (Hydrafit and BlueSolutions).

1.3 Who the Code of Conduct applies to

All employees of Mega Group — regardless of position — must comply with the principles and requirements described in the Code of Conduct. This also applies to part-time employees and contract and temporary employees. If you are a manager, you have a particular responsibility to lead by example and always act in accordance with the intentions of the Code of Conduct.

We give our Code of Conduct the highest priority. If you violate our Code of Conduct or relevant policies, there will be consequences and it may lead to termination of employment.

External parties: The Code of Conduct matters to more than Mega Group employees, because external individuals and business partners are crucial to our work. Suppliers and consultants must comply with the relevant parts of our Code of Conduct when working with us. In addition, the Code of Conduct applies in joint ventures and to other entities in which we hold ownership interests.

1.4 Compliance with the law

We comply with all statutory requirements that apply to our business. Customs and local practice never take precedence over legal requirements. If you discover that our Code of Conduct conflicts with applicable law, you must immediately inform your manager.

1.5 Speaking up

Mega Group's commitment to conducting business with integrity and openness depends on a culture in which everyone feels entitled to, and comfortable with, speaking up about failures to comply with the Code of Conduct, including suspected illegal or unethical conduct (hereinafter referred to as 'violations').

You are obliged and responsible for reporting to your manager or your manager's manager where you suspect or know of a violation. If you are not comfortable doing this, you may speak to the business unit's HR department. If you prefer, you may report suspected or known violations confidentially and anonymously.

In Landax, on the front page, there is a dedicated button for submitting a report. This report can be submitted with your name or anonymously. You decide. The KHMS & Personnel Manager at Hydrafit will receive the report and initiate the process for handling it.

If you are a manager, you are responsible for ensuring that reports of suspected or known violations are handled satisfactorily. In some cases, the most appropriate course may be to raise the matter with the board of the business unit or with the group.

We will promptly investigate cases and concerns that you report and take appropriate measures based on the results of our investigations.

1.6 Anti-retaliation policy

Mega Group tolerates no form of retaliation against employees who in good faith report a suspected violation. Good faith means that you report what you have reason to believe is true and that you report everything you know.

If an employee retaliates, there will be consequences for that person. If you believe you have experienced retaliation, you should report it as a suspected violation.

1.7 Guidance for decision-making

If you are faced with an ethical dilemma and are unsure how to proceed, you can use these four questions to find the best decision:

1. Is it legal?
2. Is it in line with our values, policy and procedure, and with our Code of Conduct?
3. Would I feel comfortable if I had to explain my actions to a colleague, my manager or my family?
4. Would I be able to defend my actions if they were published on newspaper front pages or on social media?

Answer	Action pattern
No	Stop. Do not proceed. The action may have serious consequences.
Unsure	Ask for help first and seek advice.
Yes	The decision to proceed appears to be right.

2. Mega Group's commitment in the workplace

Working at Mega Group is not only about delivering the best solutions and helping customers succeed. It is also about managing Mega Group's assets responsibly and creating a fair, healthy and safe workplace where we can all develop our professional competence and grow as

individuals. You must do your part by acting professionally and by helping to promote an inclusive culture where everyone feels welcome.

2.1 Health, Safety and Well-being

2.1.1 What does it involve?

Health and safety are about preventing accidents and promoting a healthy and safe working environment for our employees, the people we work with, and third parties who come into contact with our projects. This is a fundamental and prioritized area for Mega Group, and the goal is clear: a zero-harm working environment.

Well-being means feeling satisfied, and this is often influenced by the working environment. A good working environment requires supportive management, meaningful tasks, and feeling physically safe.

2.1.2 Mega Group's principles

- We care about our employees and the people affected by the work we perform on our projects.
- We continually strive to develop a working environment that promotes health, safety and well-being.
- We believe visible leadership is crucial for good health and safety and a good environment.
- We promote and share good practice in personal safety and accident prevention with the entire value chain in our projects and with the industry.
- We provide health and safety training and education that are relevant to employees' work situation and working environment.
- We ensure that employees of our subcontractors have received sufficient training and have the right equipment to perform work safely.
- We aim to be industry-leading in health, environment and safety, with continuous, measurable improvements toward the goal of a zero-harm working environment.

2.1.3 What does this mean for you as an employee?

- You have the right to a safe and secure workplace.
- You take personal responsibility for helping to ensure a healthy and safe working environment.
- You care about your colleagues' health and report all incidents in the workplace and all unsafe or unhealthy working conditions to your manager, safety representative or HSE manager.
- You do not take chances and never walk past an unsafe work operation. On the contrary, you have both the right and the responsibility to stop any activity — including your own — if you believe it is not being carried out safely.
- Regardless of your position, you can contribute to a safe workplace by showing active, courageous and visible commitment in situations related to health and safety.

2.2 Proper working conditions

2.2.1 What does it involve?

An inclusive working environment free from unfairness supports Mega Group's reputation. Our standards are based on our values and in accordance with Norwegian laws and regulations.

2.2.2 Mega Group's principles

- We recognize fundamental human rights.
- We ensure that we do not negatively affect human rights, and we address any impact if it occurs.
- We tolerate no form of child labor or forced labor in our workplaces or supply chain, including practices such as unlawful or improper withholding of wages. Children means all persons under 15 years of age, or a higher minimum age where stated in local legislation.
- We do not allow practices that restrict the free movement of labor. Such practices may include requiring employees to surrender identity documents, passports or work permits as a condition of employment.
- We recognize that workers under 18 years of age have special needs and that we have a duty to safeguard them.
- We allow only working hours, pay and conditions that comply with national and local legislation.
- We recognize and respect the promotion of collective agreements and our employees' right to organize and bargain collectively where the law permits this.
- We promote good relationships with labor organizations, trade unions and employee representatives.
- We maintain dialogue with our employees to ensure that their rights are respected.

2.2.3 What does this mean for you as an employee?

- You have the right to be treated with respect and dignity. For your part, you must respect the dignity, privacy and rights of every person you come into contact with, and everyone affected by our business.
- You have a responsibility to raise concerns if you become aware of poor working conditions within Mega Group or at one of Mega Group's subcontractors or suppliers.

2.3 Diversity and inclusion

2.3.1 What does it involve?

Diversity is everything that makes us unique as individuals, such as age, gender, sexual orientation, ethnicity, generation, religion, opinions, language, education and marital status.

Inclusion means that the rich diversity of ideas, unique viewpoints, perspectives and opinions in a diverse group is valued and encouraged.

2.3.2 Mega Group's principles

- We respect all individuals and strive to work as one team and promote open and honest communication characterized by respect.

- We believe that a diverse and inclusive workplace enables us to deliver better solutions for customers.
- We give everyone equal treatment and equal opportunities regardless of appearance, ethnic origin, nationality, religion or belief, gender, sexual orientation, gender identity or expression, age, disability, marital status, family status or other characteristics protected by laws and regulations.
- Our equal employment opportunity policy covers all aspects of the employment relationship, such as training, promotion and all other terms of employment.
- We do not accept any form of disrespectful behavior, bullying, discrimination, harassment or unwanted sexual attention.

2.3.3 What does this mean for you as an employee?

- You promote and contribute to a positive working environment where everyone feels appreciated, respected and valued for their differences.
- You keep an open mind, promote cooperation and encourage the new ideas and opinions of others.
- You do not take part in any form of harassment, bullying or discrimination, and you speak up and take action if you discover this in the workplace.
- You do not bring material or engage in activities that are inappropriate, illegal, sexually explicit or otherwise offensive, whether you are in the workplace or representing Mega Group, including on business travel or at customers' workplaces.

2.4 Personal growth and development

2.4.1 What does it involve?

Opportunities for personal growth and development mean that Mega Group's employees can develop their abilities and potential and use their new competence and skills to improve already high-performing teams.

2.4.2 Mega Group's principles

- We believe our employees are our most important resource.
- We support our employees' growth and development, both personally and professionally.
- We offer training and development opportunities that improve employees' knowledge and competence.
- We encourage our employees to develop and learn through networks and the sharing of best practices.

2.4.3 What does this mean for you as an employee?

- You take responsibility and actively contribute to your own learning and personal development.
- You have the right to receive feedback from your manager.

2.5 Protection of personal data (privacy)

2.5.1 What does it involve?

Privacy is about safeguarding your personal integrity in the handling of personal data about you. The definition of personal data and the legal requirements for protecting privacy vary from country to country. It may include a person's date of birth, contact information, names of family members, personal health information, photographs or national identity numbers. We follow Norwegian legislation aligned with EU legislation from 2018.

2.5.2 Mega Group's principles

- We ensure that all use of personal data — such as collection, registration, comparison, storage and deletion, or a combination of these — takes place in accordance with applicable laws and regulations.
- We respect everyone's right to protection of their personal data.
- We protect the personal data of our employees and other stakeholders.
- We ensure that only persons who need access to personal data in order to perform their duties have access to such personal data.
- We ensure that everyone who has access to personal data takes the necessary security measures to protect it.
- We ensure that personal data is not stored longer than necessary to achieve the purpose for which it was collected.

2.5.3 What does this mean for you as an employee?

- You always act respectfully and take others' privacy into account. You access personal data only if you are authorized to do so, and only to the extent necessary to perform your work.
- If you have lawful access to personal data, you protect the information and keep it confidential.
- You only give others access to personal data when they need it, with the proper authorization and in accordance with the provisions of the law.

2.6 Reporting and record-keeping

2.6.1 What does it involve?

Mega Group records and reports business information correctly and completely, which means that our records and financial reporting must always present a true picture of the company's condition.

2.6.2 Mega Group's principles

- We believe accurate registration and documentation are fundamental to conducting business with integrity and transparency.
- We document all financial transactions completely and accurately in accordance with Norwegian generally accepted accounting practice. In addition, all accounting within the group follows Norwegian accounting standards.

- Non-financial activity is recorded accurately and correctly, including matters relating to quality, safety, health, environment, HR, timesheets and training.

2.6.3 What does this mean for you as an employee?

- You ensure that all reporting and documentation is complete and accurate, and that nothing is false or misleading.
- You never falsify tests or test results.
- You never destroy or alter information or data that must be recorded for legal or contractual purposes, or that is needed for later audits or investigations.

2.7 Company assets

2.7.1 What does it involve?

- Mega Group's assets are both tangible and intangible. Examples of tangible assets are goods, money, products, computers, real estate and machinery and equipment. Examples of intangible assets are our brand, patents, trademarks, know-how, trade secrets and copyrights.

2.7.2 Mega Group's principles

- We use our assets responsibly.
- We protect Mega Group's assets from damage, theft, loss and misuse because they are important to our business.
- We do not use data equipment or other electronic communication for inappropriate communication. This includes any illegal activity and behavior that may be regarded as discriminatory, offensive or harassing.
- We protect the assets of our customers and other stakeholders from damage, theft, loss and misuse when they are in our custody.

2.7.3 What does this mean for you as an employee?

- You exercise good judgment with respect to company assets when performing work for Mega Group and for our customers.
- You use company assets for personal purposes only if and when this is permitted under the business unit's policies.
- You do not use company assets for personal gain, for example in a side business.
- It is prohibited to use company assets in an inappropriate manner, including for fraud, breaches of data security, harassment, or access to offensive content of a sexual or ethnic nature.

2.8 Confidentiality

2.8.1 What does it involve?

Protecting our ideas, processes and business information is important to our competitiveness and to maintaining the trust of stakeholders. Therefore, certain types of information are confidential and protected property belonging to the business.

Confidential information includes trade secrets, know-how and confidential information. It also includes business plans, financial information, customer information, details of projects for which we submit bids or carry out work, pricing information, personnel data and matters, allegations and investigations of misconduct, finance and accounting information, and other business affairs and methods.

2.8.2 Mega Group's principles

- We respect confidential information relating to Mega Group and our stakeholders.
- We do not ask new employees to provide confidential information about their previous employers.
- We take the necessary steps to prevent confidential information from being disclosed to people who do not need or are not entitled to the information in connection with their work.

2.8.3 What does this mean for you as an employee?

- You do not access, use, store or share confidential information without the necessary authorization.
- You protect confidential information against loss and theft. This includes protecting mobile data equipment such as PCs and tablets.
- If you receive confidential information by mistake — whether from an external party or a colleague, customer, competitor or others — you must contact the sender, report the situation to your manager, and refrain from acting on the basis of the information.

3. Our commitments to the market

We believe that the best business relationships are built on respect and mutual benefit. Therefore, we always strive to understand and anticipate the needs of our customers, suppliers, business partners and other stakeholders, and we act with integrity, responsibility and fairness. As employees of Mega Group, we are expected to do our best to deliver quality, on time and within budget. In fact, we always aim to do better than expected.

3.1 Relations with stakeholders

3.1.1 What does it involve?

How the market perceives us is determined by how we act in our daily contact with our stakeholders. When we are open and honest and act in accordance with Mega Group's values, we become the company we want to be. We must all contribute to achieving this.

Stakeholders include employees, customers, shareholders, external parties with whom we enter into agreements, and the communities in which we work.

External parties include joint venture partners, suppliers, consultants and other parties with whom we have contracted to deliver goods or services.

3.1.2 Mega Group's principles

- We are committed to positive, constructive and long-term business relationships with companies that have values corresponding to our own.

- We believe that stakeholders who do business with Mega Group are entitled to the same level of conduct and ethical behavior that we expect from them.
- We do not compromise our values for any stakeholder.
- For customers: We strive to understand their expectations and needs, and to exceed them by acting innovatively and proactively.
- For customers: We strive to make them successful by understanding their business.
- For customers: We strive to solve their problems, both simple and complex.

3.1.3 What does this mean for you as an employee?

- You act with integrity in all contact with our stakeholders while always treating them in a professional and respectful manner.
- You ensure that our Code of Conduct or our Supplier Code of Conduct forms part of the contracts we enter into with external parties.
- You maintain dialogue with external parties to ensure that they understand our ethical standards before you enter into any business relationship with them.
- You actively listen to our customers and make sure you understand their needs and expectations.

3.2 Conflicts of interest

3.2.1 What does it involve?

Conflicts of interest arise when there is a conflict between our personal interests and our responsibility as employees or representatives of Mega Group. Even a situation that may be perceived as a conflict of interest can do as much harm as an actual conflict.

Conflicts of interest can arise from benefits such as travel and hospitality, gifts, charitable donations, political contributions, sponsorship, and close relationships or other types of involvement with an entity that competes with or does business with Mega Group.

3.2.2 Mega Group's principles

- We have a responsibility to our stakeholders to make decisions that are not influenced by personal gain.
- We disclose potential conflicts of interest as required by the relevant policies, at group level and at business unit level in Mega Group and in our contractual obligations.

3.2.3 What does this mean for you as an employee?

- You do not take part in activities that may lead to a conflict, or that may be perceived as a conflict, between your personal interests and Mega Group's interests.
- You avoid situations that can create or appear to create a conflict of interest.
- When a potential conflict of interest exists, you must report the potential conflict according to the procedure established in your business unit.

3.2.4 Benefits and gifts

3.2.5 What does it involve?

Benefits: Companies provide customers and business partners with benefits to promote business activities. This may involve entertainment, hospitality, sporting events and travel.

Gifts: A gift is something given voluntarily without expecting anything in return. When a gift is given appropriately, it does not create the impression that business decisions are being improperly influenced. When inappropriate, benefits and gifts can create a conflict of interest or appear to be bribes.

3.2.6 Mega Group's principles

We do not request, accept or offer benefits or gifts that may influence — or give the impression of influencing — the business decisions of those we work with. When benefits and gifts are given or received, they must be appropriate and:

- Be in line with local law and custom.
- Not create an obligation for the recipient toward the giver, or create the impression of doing so.
- Have a legitimate business purpose.
- Not be immoral in nature or go beyond the dignity of others.
- Be in accordance with the policy of the recipient's employer.
- Benefits must be of moderate value.
- Gifts must be of insignificant value, such as pens, diaries or other low-value company materials. Remember that promotional items are gifts.

3.2.7 What does this mean for you as an employee?

- You use good judgment when deciding whether to give or receive benefits or gifts. If it feels wrong, it probably is.
- You never accept or give gifts consisting of money or cash equivalents.
- You avoid giving and receiving any benefit or gift that may affect your own or the recipient's objectivity when business decisions are made.
- You also consider that gifts and benefits may look improper when they occur frequently or routinely.
- You report all benefits and gifts given or received above the approved monetary threshold, in accordance with the group's policy on benefits and gifts.
- You are responsible for knowing and complying with our customers' policies on benefits and gifts.
- You never ask a customer, supplier or other external party for any type of benefit or gift.

3.3 Commitment to quality

3.3.1 What does it involve?

We are proud of our quality and innovation and understand that it benefits both customers and Mega Group when we deliver high-quality work.

3.3.2 Mega Group's principles

- Our goal is to deliver quality in all the work we do, with a focus on continuous improvement.
- We work with our stakeholders to deliver products and services that meet or exceed their expectations.
- We acknowledge and seek to address defects and deficiencies in projects in accordance with our contractual obligations.
- We view reported deviations as an opportunity to improve our quality management system — 'lessons learned'.

3.3.3 What does this mean for you as an employee?

- You strive to achieve excellent results in all aspects of your work.
- You cooperate with customers and external parties to understand their expectations and requirements, as well as the level of quality required.
- You report to your manager any errors and deficiencies that have not been handled properly.
- You use the quality management system actively to ensure that we deliver quality in every stage.

3.4 Fraud

3.4.1 What does it involve?

Fraud occurs when someone deliberately tries to deceive another person, acts dishonestly, or abuses their position to obtain material benefits, or involves others in such activities. Fraud is usually committed to wrongfully obtain money, things or services. It is considered a criminal offense in most countries.

One possible type of fraud is false claims, including knowingly or negligently misrepresenting or incorrectly recording costs for materials or services, or intending to conceal errors or fabricate evidence.

3.4.2 Mega Group's principles

- We always act fairly, truthfully and with integrity.

3.4.3 What does this mean for you as an employee?

- You ensure that the accounts and everything that is recorded are correct, complete and not misleading, and you thoroughly review or inspect everything that is your responsibility.
- You confirm that your expense claims include only items you are entitled to be reimbursed for, and that they were incurred legitimately in connection with your business activities for Mega Group.
- You send only legitimate invoices to our customers, and you ensure that claims under the contract can be supported by sufficient and correct documentation.

3.5 Sponsorship

3.5.1 What does it involve?

Sponsorship is a transaction carried out with the expectation of a commercial benefit, such as when Mega Group pays, in money or in kind, for our brand to be associated with an activity or an organization. In return for the sponsorship payment, Mega Group receives rights and benefits such as the right to use the sponsored organization's name, credit in advertising, and use of facilities or opportunities to promote Mega Group's name, products and services.

3.5.2 Mega Group's principles

- We choose sponsorship activities that focus on opportunities related to our business and our values. A sponsorship activity should be directly connected to the business: our business areas, the sectors in which we work, the local environment of the group and the business units, our sustainability plan and other business-oriented topics such as PR and HR.
- We never become a sponsor of anything that may have, or may be perceived as having, an improper influence on anyone.
- We avoid sponsorship activities that may create an impression of impropriety with regard to business opportunities.

3.5.3 What does this mean for you as an employee?

- You choose sponsorship activities carefully and ensure that the sponsored parties and Mega Group have corresponding values.
- You understand that sponsorship involves a certain risk, such as being perceived as bribery.
- You ensure that we never offer sponsorship as an incentive or reward for obtaining or retaining business agreements, or for any other improper purpose.
- You understand our sponsorship policy and the restrictions that apply to your business unit. Sponsorship requires approval from the Managing Director.

4. Our commitments to society

We create benefits for society, among other things by finding new ways to reduce our environmental footprint, by promoting fair competition and by improving the communities in which we live and work.

4.1 Environment

4.1.1 What does it involve?

Our environmental commitment relates to all the impacts our business and processes have, and the long-term environmental effects caused by the products and services we offer.

4.1.2 Mega Group's principles

- We are committed to protecting the environment and believe we can contribute to a more sustainable world.
- We actively work to improve environmental performance in the business, projects, products and services throughout the life cycle.
- We assess environmental opportunities and environmental risks when we bid for projects.

- We engage stakeholders in environmental management. This includes employees, customers, suppliers and everyone who lives and works near our business.
- The operations of all companies in the Mega Group group are run under an environmental management system to be certified in accordance with the international ISO 14001 standard, and this system must cover all activity where Mega Group has management control or a majority shareholding.

4.1.3 What does this mean for you as an employee?

- You spend time familiarizing yourself with environmental risks and impacts associated with your daily work and actively look for opportunities to reduce them. This includes waste generation and carbon dioxide (CO2), in addition to the consumption of energy, water, materials and other resources.
- You comply with requirements and procedures for using, storing, labeling, transporting and disposing of chemicals and hazardous materials.
- You complete environmental awareness training when you are hired and receive an annual refresher.

4.2 External communication

4.2.1 What does it involve?

External communication is a significant part of our work with marketing and brand building, and includes all communication aimed at customers, potential customers, business partners, suppliers, investors, shareholders and other stakeholders. This also includes media, press releases, statements, social media, publications, advertising and public presentations.

4.2.2 Mega Group's principles

- We communicate with integrity, and our communication must be accurate and reliable in order to maintain a high degree of trust.
- We keep an open mind in dialogue with people who are affected by our business.
- We answer questions and communicate with affected parties in a professional manner.

4.2.3 What does this mean for you as an employee?

- You must provide timely, accurate, relevant and reliable information when communicating with external parties.
- You are an important part of communicating who Mega Group is and how we affect our surroundings. It is therefore important that you are aware that the way you communicate, and to whom, affects Mega Group's reputation.
- You speak to the media on behalf of Mega Group only when you are authorized to do so, and you forward media inquiries regarding information to the business unit's designated spokesperson(s).
- You must be clear about whether you are speaking on behalf of Mega Group or yourself.

4.3 Anti-corruption and anti-bribery

4.3.1 What does it involve?

Corruption is the abuse of power, often for personal gain. It includes conflicts of interest, embezzlement, bribery, extortion, fraud and favoring family or friends (nepotism).

Facilitation payments are another example. These are bribes, often small, paid to decision-makers to speed up routine bureaucratic processes and gain access to services to which the payer is legally entitled.

Corruption undermines legitimate business activity, distorts competition, damages reputation and brands, and exposes companies and individuals to risk.

Bribery is an attempt to influence someone to give or promise benefits in connection with the performance of their duties. Bribery may also consist of accepting a promise of, or demanding, an improper advantage. It may be a cash payment or something of equivalent value, for example an unpaid internship.

4.3.2 Mega Group's principles

- We are committed to conducting business with a high degree of integrity and tolerate no forms of bribery or corruption.
- We avoid situations that may give the impression of bribery, corruption or other inappropriate behavior.
- We do not ask for, accept, pay or offer to pay bribes, whether directly or through external parties acting on our behalf. Through our agreements, we require external parties to follow the same anti-corruption and anti-bribery rules and procedures that apply in Mega Group.
- We do not make facilitation payments, and we do not allow external parties acting on our behalf to do so, even where this is permitted by law.

4.3.3 What does this mean for you as an employee?

- You never ask for, accept, pay, offer or approve bribes, whether directly or indirectly, under any circumstances. This also includes attempts to improperly influence or bribe public officials, at home or abroad, or other individuals or entities.
- You do not offer or make facilitation payments, nor do you allow others to offer or make such payments on your behalf.
- You ensure that intermediaries are used only for legitimate business reasons, that payments to intermediaries are reasonable in light of the services actually performed, that such payments are documented correctly, and that the necessary supporting documentation exists.
- You do not use charitable contributions or sponsorship to circumvent our Code of Conduct.

Public officials: You never attempt to influence the performance of public officials' duties by offering, promising, giving or approving improper advantages. This applies whether the advantage is offered directly or through another person.

4.4 Money laundering

4.4.1 What does it involve?

Money laundering is concealing the origin of money or proceeds from criminal acts and making them appear to come from a lawful source.

4.4.2 Mega Group's principles

- We do business only with reputable customers and business partners who are involved in lawful business activities with funds derived from lawful sources.
- We notify relevant authorities of any well-founded suspicion of money laundering, in accordance with relevant legislation.

4.4.3 What does this mean for you as an employee?

- You carry out relevant checks and familiarize yourself with the business and background of potential customers and business partners, and you uncover where the money comes from and where it is going.

4.5 Fair competition

4.5.1 What does it involve?

Competition law protects and promotes free and fair competition. These laws apply in all Mega Group markets, and they prevent illegal practices such as price fixing, market sharing and bid rigging, as well as other practices whose intention or effect is to restrict competition.

4.5.2 Mega Group's principles

- We believe that free and open competition is in the best interests of the company and our stakeholders, customers and employees, and society as a whole. Fair competition drives efficiency and innovation, which is the foundation of a well-functioning market economy.
- We tolerate no violations of competition law or related regulations.

4.5.3 What does this mean for you as an employee?

- You are responsible for familiarizing yourself with what antitrust and competition law mean for your daily work in Mega Group.
- You do not make agreements with competitors to restrict free competition.
- You do not discuss or exchange sensitive commercial information with competitors.
- If you have questions or concerns relating to compliance with competition law, you must consult group management in Mega Group.