Innhold

1. Introduction 4
1.1. Why we have a Code of Conduct 4
1.2. The basis for our Code of Conduct 5
1.3. Who does the Code of Conduct apply to 5
1.4. Compliance with the law 6
1.5. Whistle-blowing 6
1.6. Non-retaliation policy 7
1.7. Guidance for decision-making 7
2. Mega Group's commitment in the workplace 8
2.1. Health, Safety and Well-being 8
2.1.1. What does this entail? 8
2.1.2. Mega Group's principles 8
2.1.3. What does this mean for you as an employee? 8
2.2. Fair working conditions 9
2.2.1. What does this entail? 9
2.2.2. Mega Group's principles 9
2.2.3. What does this mean for you as an employee? 9
2.3. Diversity and inclusion 10
2.3.1. What does this entail? 10
2.3.2. Mega Group's principles 10
2.3.3. What does this mean for you as an employee? 10
2.4. Personal growth and development 10
2.4.1. What does this entail? 10
2.4.2. Mega Group's principles 10
2.4.3. What does this mean for you as an employee? 11
2.5. Protection of personal data (privacy) 11
2.5.1. What does this entail? 11

Ansvarlig: Rune Ingebrigtsen		**Godkjent av:** Raymond Myre
Versjon: 1	**Sist revidert:** 24.03.2026	**Neste revisjon:**

2.5.2. Mega Group's principles 11
2.5.3. What does this mean for you as an employee? 11
2.6. Reporting and record-keeping 12
2.6.1. What does this entail? 12
2.6.2. Mega Group's principles 12
2.6.3. What does this mean for you as an employee? 12
2.7. Company assets 12
2.7.1. What does this entail? 12
2.7.2. Mega Group's principles 12
2.7.3. What does this mean for you as an employee? 12
2.8. Confidentiality 13
2.8.1. What does this entail? 13
2.8.2. Mega Group's principles 13
2.8.3. What does this mean for you as an employee? 13
3. Our obligations to the market 14
3.1. Relationship with stakeholders 14
3.1.1. What does this entail? 14
3.1.2. Mega Group's principles 14
3.1.3. What does this mean for you as an employee? 14
3.2. Conflicts of interest 15
3.2.1. What does this entail? 15
3.2.2. Mega Group's principles 15
3.2.3. What does this mean for you as an employee? 15
3.2.4. Benefits and gifts 15
3.2.5. What does this entail? 15
3.2.6. Mega Group's principles 15
3.2.7. What does this mean for you as an employee? 16
3.3. Commitment to quality 16
3.3.1. What does this entail? 16
3.3.2. Mega Group's principles 16
3.3.3. What does this mean for you as an employee? 16

3.4. Fraud 17
3.4.1. What does this entail? 17
3.4.2. Mega Group's principles 17
3.4.3. What does this mean for you as an employee? 17
3.5. Sponsorship 17
3.5.1. What does this entail? 17
3.5.2. Mega Group's principles 18
3.5.3. What does this mean for you as an employee? 18
4. Our obligations to society 18
4.1. Environment 18
4.1.1. 4.1.1. What does this entail? 18
4.1.2. Mega Group's principles 18
4.1.3. What does this mean for you as an employee? 19
4.2. External communication 19
4.2.1. What does this entail? 19
4.2.2. Mega Group's principles 19
4.2.3. What does this mean for you as an employee? 19
4.3. Anti-corruption and anti-bribery 20
4.3.1. What does this entail? 20
4.3.2. Mega Group's principles 20
4.3.3. What does this mean for you as an employee? 20
4.4. Money laundering 21
4.4.1. What does this entail? 21
4.4.2. Mega Group's principles 21
4.4.3. What does this mean for you as an employee? 21
4.5. Fair competition 21
4.5.1. What does this entail? 21
4.5.2. Mega Group's principles 21
4.5.3. What does this mean for you as an employee? 21

Ansvarlig: Rune Ingebrigtsen		**Godkjent av:** Raymond Myre
Versjon: 1	**Sist revidert:** 24.03.2026	**Neste revisjon:**

1. Introduction

Mega Group's guidelines, or Code of Conduct, define how all our employees carry out their duties. We are proud of the ethical business practices we have established, and the values we uphold.

Committed colleagues who share our values give the company a strong ethical platform – something that is absolutely essential for us to attract employees, and for customers to choose us for their projects. It helps build trust between colleagues, partners and customers. It also helps build pride and strengthens our business and our company.

We shall achieve a strong reputation, and we shall continue to develop the culture of our company as reflected in our Code of Conduct.

Breaches of the Code of Conduct represent the greatest risk to the business and may in the worst case result in exclusion from the market. Therefore, we cannot accept unethical behaviour, and we will take immediate action in any such case, without any compromise.

Our values and the Code of Conduct guide us in making the right choices – but do not replace our own 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 each other in the right direction. I expect each and every one of you to uphold our values, promote open dialogue and participate in ethical training.

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

Raymond Myre
Group CEO
Mega Solutions AS
Hydrafit AS
BlueSolutions AS

Ansvarlig: Rune Ingebrigtsen		**Godkjent av:** Raymond Myre
Versjon: 1	**Sist revidert:** 24.03.2026	**Neste revisjon:**

1.1. Why we have a Code of Conduct

Mega Group's Code of Conduct is a set of guidelines that describe what is expected of us in our daily work, and that make 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 should conduct ourselves towards each other, our customers, the communities we operate in, and other stakeholders. This is where we first turn for answers when we face an ethical dilemma or need information about who to contact when we have questions or are uncertain about something.

1.2. The basis for our Code of Conduct

The Code of Conduct is based on Mega Group's values, which are our foundation and serve as the shared 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 standard and to running the business in a responsible and sustainable manner, and they shall be reflected in everything we do.

Show responsibility

We care about the people and environment around us. We work safely – or not at all. We never walk past an unsafe work operation. We shall be a driver of green solutions and prioritise health, environment and quality of life in everything we do. We shall act seriously and responsibly towards future generations.

Be open and honest

We run our business with integrity and transparency. We follow our Code of Conduct and do not accept deviations. With us, everyone should feel safe in saying what they mean.

Grow better – together

We are a learning organisation and are always looking for improvements and new solutions. We utilise our diversity and create added value through close collaboration with customers, partners and local communities. We have an inclusive culture, are humble and show each other 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 underpinned by more detailed policies in which the principles and expectations described here are applied. Such policies exist at both group level and business unit level (Hydrafit and BlueSolutions).

1.3. Who does the Code of Conduct apply to

All employees in 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 breach our Code of Conduct or relevant policies, there will be consequences, and it may result in termination of employment.

External parties

The Code of Conduct is relevant for more than just employees of Mega Group, as external individuals and partners are essential 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 to joint ventures and other entities in which we have ownership interests.

1.4. Compliance with the law

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

1.5. Whistle-blowing

Mega Group's commitment to conducting business with integrity and transparency depends on having a culture in which everyone feels entitled and comfortable reporting instances of non-compliance with the Code of Conduct, including suspected illegal or unethical behaviour (hereinafter referred to as "breaches").

You are obligated and responsible for reporting to your superior or their superior where you suspect or are aware of a breach. If you are not comfortable doing this, you may speak with the business unit's HR department. If you prefer, you may report suspected or known breaches 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 – the choice is yours. The HSEQ & HR Manager in Mega Solutions will receive the report and initiate the procedure for handling it.

If you are a manager, you have a responsibility to ensure that reports of suspected or known breaches are handled in a satisfactory manner. In some cases, the most appropriate action may be to raise the matter with the board of the business unit or with the group.

We will promptly investigate the cases and concerns you report, and implement appropriate measures based on the outcome of our investigations.

1.6. Non-retaliation policy

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

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

1.7. Guidance for decision-making

If you are faced with an ethical dilemma and are uncertain how to proceed, you can use these 4 questions to arrive at the best decision.

1. Is it legal?
2. Is it in accordance with our values, policies and procedures, and with our Code of Conduct?
3. Would I feel comfortable if I had to explain my course of action to a colleague, my manager or my family?
4. Would I be able to defend my course of action if it were published on the front pages of newspapers or on social media?

Answers to the questions and further course of action:

Answer	Course of Action
No	Stop. Do not proceed. The course of action may have serious consequences.
Unsure	Ask for help first, and seek advice.
Yes	The decision to proceed appears to be correct.

2. Mega Group's commitment in the workplace

Working at Mega Group means not only 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 contribute 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 this entail?

Health and safety is about preventing accidents and promoting a healthy and safe working environment for our employees, people we work with, and outsiders who come into contact with our projects. This is a fundamental and prioritised area for Mega Group, and the goal is clear: an injury-free 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 a sense of physical safety.

2.1.2. Mega Group's principles

- We care about our employees and the people affected by the work we carry out on our projects.
- We continuously strive to develop a working environment that promotes health, safety and well-being.
- We believe that visible leadership is essential for good health and safety and a good environment.
- We promote and share good practices for 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 is relevant to employees' working situations and environments.
- We ensure that employees of our subcontractors have received adequate training and have the right equipment to carry out the work safely.
- We have a goal of being industry-leading in terms of health, environment and safety, with ongoing, measurable improvements towards the goal: an injury-free 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 contributing to a healthy and safe working environment.
- You care about your colleagues' health and report all workplace incidents and all unsafe or harmful working conditions to your superior, safety representative or HSE

officer.
- You never take risks when it comes to safety and never walk past an unsafe work operation. On the contrary, you have the right and 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 demonstrating active, courageous and visible engagement in situations relating to health and safety.

2.2. Fair working conditions

2.2.1. What does this entail?

A working environment that is inclusive and free from injustice 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 recognise fundamental human rights.
- We ensure that we do not negatively impact human rights, and address any impact if it occurs.
- We tolerate no forms of child labour or forced labour in our workplaces or in the supply chain, including practices involving the unlawful or unjust withholding of wages. A child is defined as any person under the age of 15, or a higher minimum age if specified in local legislation.
- We do not permit any practice that prevents the free movement of labour. Such practices may include requiring workers to surrender identity documents, passports or work permits as a condition of employment.
- We recognise that workers under the age of 18 have particular needs, and that we have a duty to safeguard them.
- We only permit working hours, wages and conditions that comply with national and local legislation.
- We recognise and respect the negotiation of collective agreements and our employees' right to organise and bargain collectively, where permitted by law.
- We promote good relations with employee organisations, trade unions and employee representatives.
- We maintain a 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 own part, you must respect the dignity, privacy and rights of every individual you come into contact with, and all those who are affected by our business.
- You have a responsibility to raise concerns if you become aware of poor working conditions at Mega Group or at one of Mega Group's subcontractors or suppliers.

2.3. Diversity and inclusion

2.3.1. What does this entail?

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

Inclusion is when the rich diversity of ideas, unique perceptions, 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 characterised by respect.
- We believe that a diverse and inclusive workplace enables us to deliver better solutions for customers.
- We provide equal treatment and equal opportunities regardless of appearance, ethnic origin, nationality, religion or belief, gender, sexual orientation, gender identity or expression, age, disability, civil 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 forms of disrespectful behaviour, 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 collaboration and encourage others' new ideas and opinions.
- You do not engage in any form of harassment, bullying or discrimination, and you speak up and take action if you encounter this in the workplace.
- You do not bring material or engage in activities that are inappropriate, illegal, sexually explicit or otherwise offensive, either when you are at the workplace or when representing Mega Group, including on business trips or at customers' premises.

2.4. Personal growth and development

2.4.1. What does this entail?

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

2.4.2. Mega Group's principles

- We believe that 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 enhance employees' knowledge and competence.
- We encourage our employees to develop and learn through networking 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 superior.

2.5. Protection of personal data (privacy)

2.5.1. What does this entail?

Privacy is about safeguarding your personal integrity in the handling of personal data about you. The definition of personal data and the statutory 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 personal identification numbers. We follow Norwegian legislation, which is aligned with EU legislation from 2018.

2.5.2. Mega Group's principles

- We ensure that all use of personal data – such as collection, recording, 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 to carry out their work duties have access to such personal data.
- We ensure that all those with access to personal data take the necessary security measures to protect it.
- We ensure that personal data is not stored for longer than is 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 consider others' privacy. You only access personal data if you are authorised to do so, and only to the extent necessary to carry out 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 correct authorisation and in accordance with the provisions of the law.

2.6. Reporting and record-keeping

2.6.1. What does this entail?

Mega Group records and reports business information correctly and completely, which means that our records and financial reporting shall always represent a true picture of the state of the business.

2.6.2. Mega Group's principles

- We believe that accurate record-keeping and documentation are fundamental to conducting business with integrity and transparency.
- We fully and accurately document all financial transactions in accordance with Norwegian generally accepted accounting principles. Furthermore, all accounting in the group follows Norwegian accounting standards.
- Non-financial activity is recorded accurately and correctly, including that 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 required for subsequent audits or investigations.

2.7. Company assets

2.7.1. What does this entail?

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

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 computer equipment or other electronic communication for inappropriate communication. This includes any illegal activity and behaviour that may be considered discriminatory, offensive or harassing.
- We protect the assets of our customers and other stakeholders from damage, theft, loss and misuse while they are in our care.

2.7.3. What does this mean for you as an employee?

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

2.8. Confidentiality

2.8.1. What does this entail?

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

Confidential information includes trade secrets, know-how and proprietary information. It also includes business plans, financial information, customer information, details about projects we tender for or carry out, pricing information, personnel information and matters, allegations of and investigations into misconduct, financial and accounting information, and other business matters 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 persons 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 authorisation.
- You protect confidential information against loss and theft. This includes protecting mobile computing devices such as laptops and tablets.
- If you should receive confidential information by mistake – whether from an external party, a colleague, customer, competitor or others – you shall contact the sender, report the situation to your superior, and refrain from acting on the basis of the information.

3. Our obligations 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, partners and other stakeholders, and we act with integrity, accountability 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 strive to do better than expected.

3.1. Relationship with stakeholders

3.1.1. What does this entail?

How the market perceives us is determined by how we conduct ourselves 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 aspire to be. We must all contribute to achieving this.

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

External parties include joint venture partners, suppliers, consultants and other parties 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 whose values are equivalent to our own.
- We believe that stakeholders who do business with Mega Group are entitled to the same level of conduct and ethical behaviour as what 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.
- We strive to make them successful by understanding their business.
- We strive to solve their problems, simple as well as 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 is part of the contracts we enter into with external parties.
- You engage in dialogue with external parties to ensure that they understand our ethical standards, before entering into any business relationship with them.
- You actively listen to our customers and ensure that you understand their needs and expectations.

3.2. Conflicts of interest

3.2.1. What does this entail?

Conflicts of interest arise when there is a conflict between our personal interests and our responsibility as employees of, or representatives for, Mega Group. Even a situation that may be perceived as a conflict of interest can cause as much damage 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 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 participate 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 may create or appear to create a conflict of interest.
- When a potential conflict of interest exists, you must report the potential conflict in accordance with the procedure established in your business unit.

3.2.4. Benefits and gifts

3.2.5. What does this entail?

Benefits:

Companies provide their customers and partners with benefits to promote business activities. These may include entertainment, hospitality, sporting events and travel.

Gifts:

A gift is something given voluntarily without expectation of receiving something in return. When a gift is given appropriately, it does not give the impression that business decisions are being improperly influenced. When inappropriate, benefits and gifts can create a conflict of interest or appear as 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 legislation and customs

- Not create an obligation for the recipient towards the giver or give the impression of doing so
- Have a valid business purpose
- Not be of an immoral nature or compromise others' dignity
- Be in accordance with the policy of the recipient's employer
- Benefits must be of moderate value
- Gifts must be of negligible value, such as pens, diaries or other low-value corporate merchandise. Remember that promotional items are gifts.

3.2.7. What does this mean for you as an employee?

- You exercise good judgement 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 monetary equivalents.
- You avoid giving and receiving any benefit or gift that may affect your own or the recipient's objectivity when making business decisions.
- You also take into account that gifts and benefits can appear improper when they are frequent or routine.
- You report all benefits and gifts given or received above the approved monetary value, 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 request any form of benefits or gifts from a customer, supplier or other external parties.

3.3. Commitment to quality

3.3.1. What does this entail?

We are proud of our quality and innovation, and understand that delivering high-quality work is beneficial for both our customers and Mega Group.

3.3.2. Mega Group's principles

- Our goal is to deliver quality in all the work we do, with a focus on continuous improvements.
- We collaborate with our stakeholders to deliver products and services that meet or exceed their expectations.
- We recognise and attempt to address faults 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 the work.

- You collaborate with customers and external parties to understand their expectations and requirements, as well as the level of quality required.
- You report to your superior all faults and deficiencies that have not been handled appropriately.
- You actively use the quality management system to ensure that we deliver quality at every level.

3.4. Fraud

3.4.1. What does this entail?

Fraud is when someone intentionally attempts to deceive another person, acts dishonestly or abuses their position to obtain material benefits, or involves others in such activities. Fraud is typically committed to unlawfully acquire money, goods or services. It is considered a criminal offence in most countries.

One possible type of fraud is false claims, including knowingly or negligently providing an incorrect representation or incorrect recording of costs for materials or services, or intentionally concealing errors or fabricating 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 accounts and everything that is recorded is correct, complete and not misleading, and you thoroughly examine and inspect everything that is your responsibility.
- You confirm that your expense claims only include items you are entitled to claim, and that they have been properly incurred in connection with your business activities for Mega Group.
- You only submit legitimate invoices to our customers, and you ensure that the claims under the contract can be substantiated by adequate and correct documentation.

3.5. Sponsorship

3.5.1. What does this entail?

Sponsorship is a transaction that occurs with an 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 organisation. In return for the sponsorship payment, Mega Group receives rights and benefits such as being able to use the sponsored organisation's name, crediting in advertising, and the use of facilities or opportunities to promote Mega Group's name, products and services.

3.5.2. Mega Group's principles

- We select 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 we work in, the local environment of the group and the business units, our sustainability plan and other business-oriented topics such as PR and HR, etc.
- We never enter into sponsorship of anything that may have, or may be perceived as having, inappropriate influence on anyone.
- We avoid sponsorship activities that may create an impression of being improper with regard to business opportunities.

3.5.3. What does this mean for you as an employee?

- You select sponsorship activities with care and ensure that the sponsored parties and Mega Group have comparable values.
- You understand that sponsorship entails 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 inappropriate purpose.
- You understand our sponsorship policy and the limitations that apply to your business unit. Sponsorship requires approval from the Managing Director.

4. Our obligations 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. 4.1.1. What does this entail?

Our environmental commitment is related to all the impact that 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 that we can make a contribution to a more sustainable world.
- We actively work to improve environmental performance in our business, projects, products and services throughout the entire lifecycle.
- We assess environmental opportunities and risks when tendering for projects.
- We engage stakeholders in environmental management. This includes employees, customers, suppliers and all those who live and work near our business.
- The operations of all companies in the Mega Group are managed under an environmental management system that is to be certified in accordance with the

international standard ISO 14001, and this system must cover all activities where Mega Group has management control or a majority shareholding.

4.1.3. What does this mean for you as an employee?

- You take time to familiarise yourself with the environmental risks and impacts associated with your daily work, and actively look for opportunities to reduce them. This includes the production of waste and carbon dioxide (CO2), as well as the consumption of energy, water, materials and other resources.
- You comply with the requirements and procedures for using, storing, labelling, transporting and disposing of chemicals and hazardous materials.
- You complete environmental awareness training when you are employed and have an annual refresher.

4.2. External communication

4.2.1. What does this entail?

External communication is a significant part of our marketing and branding work, and encompasses all communication directed at customers, prospective customers, 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 shall 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 respond to 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 the reputation of Mega Group.
- You only speak with the media on behalf of Mega Group when you are authorised to do so, and you forward media enquiries 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 this entail?

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

Facilitation payments are another example. These are bribes, often small, given to decision-makers to expedite routine bureaucratic processes and gain access to services that the payer is legally entitled to.

Corruption undermines legitimate business activities, distorts competition, damages reputations 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 benefit. This 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 our 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 behaviour.
- We do not request, accept, pay or offer to pay bribes, whether directly or through external parties acting on our behalf. Through our agreements, we commit external parties to following the same rules and procedures for anti-corruption and anti-bribery as those that apply in Mega Group.
- We do not pay for facilitation, and we do not permit external parties acting on our behalf to do so, even where it is permitted by law.

4.3.3. What does this mean for you as an employee?

- You never request, accept, pay or 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, and you do not allow others to offer or make such payments on your behalf.
- You ensure that intermediaries are only used for legitimate business reasons, that payments to intermediaries are reasonable in light of the services actually performed, that payments to intermediaries are correctly documented, and that the necessary supporting documentation is in place.
- 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 benefits. This applies regardless of whether the benefit is offered directly or through another person.

4.4. Money laundering

4.4.1. What does this entail?

Money laundering is the concealment of the origin of money or proceeds from criminal activities, making it appear as though they come from a legitimate source.

4.4.2. Mega Group's principles

- We only do business with reputable customers and business partners who are involved in lawful business activities with funds from legitimate sources.
- We report to the relevant authorities 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 conduct relevant investigations and familiarise yourself with the business and background of potential customers and business partners, and you identify where the money comes from and where it is going.

4.5. Fair competition

4.5.1. What does this entail?

Competition legislation protects and promotes free and fair competition. These laws apply in all of Mega Group's markets, and they prevent unlawful 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 interest of the company and our stakeholders, customers and employees, and for society as a whole. Fair competition drives efficiency and innovation, which is the foundation of a well-functioning market economy.
- We tolerate no breaches of competition legislation or related regulations.

4.5.3. What does this mean for you as an employee?

- You have a responsibility to familiarise yourself with what antitrust and competition legislation means for your daily work at Mega Group.
- You make no 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 legislation, you must consult with Mega Group’s group management.