

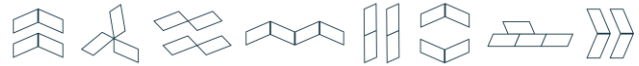
Imenco Management System – Global

Code of Conduct

3	N/A	10.03.26	New template and review	N. W.	G. B.	G.E. Ø.
2	N/A	03.05.23	Chapter 8 established	Å. L	AEW	E. A
1	N/A	12.03.21	Implemented as Imenco Global Code of Conduct	Anne E. Wetteland	Louis Cruickshank	Geir Egil Østebøvik
0	N/A	15.04.10	Original MO Code of Conduct released.	A. E. Wetteland	AEW	M. Orstad
Rev. No.	CRN No.	Date	Description	Prepared by:	Checked by:	Approved by:

Document Title: Code of Conduct

Document Number: IGL-PP-27



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1 Purpose and Scope

The purpose of this Code of Conduct is to clearly outline the values, standards, and expectations that Imenco sets for all employees, business partners, and stakeholders. This document serves as a framework for responsible behavior and ethical decision-making, both internally and in our external relationships.

It covers our commitments to:

- Human Rights and decent working conditions
- Health, safety, and a secure working environment
- Environmental protection and sustainability
- Integrity, transparency and anti-corruption
- Information security and protection of sensitive data
- Compliance with applicable laws, regulations, and international standards

This Code applies to all Board members, employees, managers, temporary workers, consultants, contractors, and other representatives of Imenco, regardless of location or role.

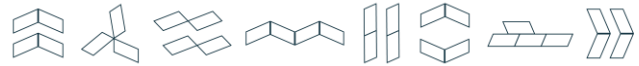
Business partners and suppliers are expected to adhere to equivalent principles.

If local laws and this document address the same subject consistent with applicable laws and regulations, the highest standard shall be applied.

2 Responsibility and Authority

The Code of Conduct applies to all individuals associated with Imenco, including the Board of Directors, Executive Management, Managers, Line Managers, Employees, and contracted personnel, and agents acting on behalf of the Company.

Line managers are responsible for communicating the Code within their areas of responsibility. All individuals covered by the Code are expected to familiarize themselves with its contents and act in accordance with its principles.



Violations of the Code will be addressed appropriately, with consequences proportionate to the nature and severity of the breach—regardless of the individual’s position or seniority within the organization.

3 Human Rights, Working Conditions, and Equality

Imenco respects internationally recognized human rights and adheres to the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the core conventions of the International Labour Organization (ILO).

3.1 Equality and Non-Discrimination

Imenco is committed to providing an inclusive and respectful workplace. Discrimination or harassment will not be tolerated on the basis of ethnicity, skin color, gender, sexual orientation, age, disability, language, religion, political or other beliefs, national or social origin, economic status, birth, or any other personal characteristic protected by law.

All employees are expected to contribute to a safe and respectful working environment. Harassment, bullying, degrading behavior, or unwanted physical contact is strictly prohibited.

3.2 Forced Labor

All work performed for Imenco must be voluntary. Forced labor, human trafficking, or any form of coercion is strictly prohibited. Employees have the right to freedom of association and collective bargaining in accordance with applicable laws.

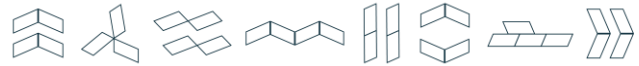
3.3 Child Labor

Imenco does not employ child labor and complies with applicable laws and internationally recognized labor standards, including the ILO Core Conventions. The minimum age for employment shall be the higher of the minimum age established by national law or the minimum age defined in ILO Convention No. 138.

Where permitted by national law, Imenco may, in limited cases, employ minors below the age of 16, such as students, apprentices, interns, or summer employees. Such employment shall be restricted to light, non-hazardous work, shall not interfere with compulsory schooling or education, and shall be carried out under conditions that safeguard the young person’s health, safety, and development.

Young workers under the age of 18 shall not be engaged in hazardous work, night work, offshore assignments, or any activities that may compromise their health, safety, education, or development.

Any concerns regarding potential child labor shall be reported through the company’s reporting or whistleblowing channels.



4 Confidentiality, Data Protection, and Information Security

Imenco shall protect confidential information, personal data and customer-controlled or security sensitive information from unauthorized access, use, disclosure, alteration or loss. Employees must treat all non-public information related to Imenco, its customers, partners, and operations as confidential. Such information must not be used for personal gain, shared with unauthorized individuals, or disclosed outside the Company without proper authorization. This applies to both verbal and written information, whether in physical or digital form.

Examples of confidential information include, but are not limited to:

- Technical documentation and trade secrets
- Product designs, specifications, and engineering data
- Financial results and forecasts
- Business strategies and project plans
- Customer, supplier, and employee data
- Information protected under data protection laws, such as the General Data Protection Regulation (GDPR)

Information security principles include:

- Access based on business need and the principle of least privilege
- Protection of information in physical, digital and verbal form
- Secure use of IT systems and communication tools

Employees must use AI-tools responsibly. Do not input confidential information or sensitive information without authorization and always comply with laws and internal policies.

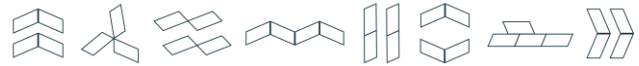
The duty of confidentiality continues after the end of the employment or contractual relationship, especially where the information is sensitive, proprietary, or protected by law.

5 Anti-Corruption and Integrity

Imenco has zero tolerance for corruption, bribery, fraud, or improper influence in any form.

You must never, directly or indirectly:

- Offer, promise, give, request, or accept bribes or improper advantages
- Attempt to influence decisions through personal, financial, or other undue means



This applies to interactions with public officials, customers, suppliers, partners, and other third parties in all areas of operations.

Gifts, hospitality, and business courtesies may only be offered or accepted if they are lawful, of low value, infrequent, transparent, and not intended to influence business decisions. Cash or cash equivalents are strictly prohibited.

All procurement and supplier selection shall be based on objective criteria, fair competition, and documented decision-making.

All employees are expected to remain vigilant and report any suspected or actual instances of corruption, bribery, or undue influence. Retaliation against individuals who report in good faith will not be tolerated.

6 Conflict of Interest

All employees, contractors, and representatives acting on behalf of Imenco are expected to act in the best interests of the Company at all times and avoid situations where personal interests could conflict with those of the business.

A conflict of interest may arise when personal, financial, or other outside interests interfere — or appear to interfere — with an individual's ability to make objective and loyal decisions on behalf of the company.

Example: A conflict of interest may occur if an employee participates in a procurement decision where the vendor is a close friend, family member, or otherwise personally connected. Any actual or potential conflicts must be disclosed to management promptly. Undisclosed conflicts of interest may result in disciplinary action, up to and including termination.

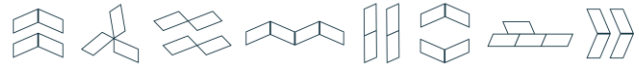
7 Export control and Trade Compliance

Imenco complies with all applicable laws and regulations governing international trade, exports, re-exports and sanctions.

Employees must not export, transfer, share, or disclose products, software, technology, or information that are subject to legal restrictions without the required approvals. This applies to all forms of transfer, including verbal, written, and electronic communication.

Employees must handle dual-use technology, sensitive technical information, or proprietary knowledge carefully. This information is confidential and must not be shared, exported, or disclosed without proper authorization and compliance with the law.

If there is any uncertainty regarding applicable requirements, intended use, recipient, or destination, the matter must be clarified and approved before proceeding.



8 Environmental Responsibilities

Imenco is committed to protecting the environment and preventing pollution through responsible operations and continuous improvement of environmental performance.

We shall comply with applicable environmental laws and regulations and work in accordance with the principles of ISO 14001. Employees are expected to minimize waste and emissions, use resources efficiently, and report any environmental risks or incidents.

9 Company Property and Resources

Imenco's property and assets including buildings, equipment, IT systems, and other resources—must be properly managed, protected, and used responsibly. Employees are required to follow all applicable security procedures related to access to company premises, use of facilities, IT infrastructure, and handling of electronic systems and documents.

Company property may only be used for personal purposes if explicitly permitted by your employment agreement or in accordance with Imenco's internal policies and guidelines. Safeguarding company assets is a shared responsibility, and misuse or negligence will not be tolerated.
See Cyber Security Procedure for further guidance.

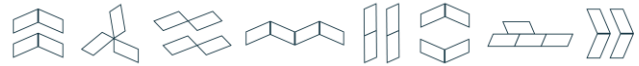
10 Transparency, Human Rights, and Responsible Business Conduct

Imenco is committed to conducting business responsibly, respecting internationally recognized human rights, and promoting decent working conditions throughout its operations and supply chain.

The company conducts risk-based due diligence in line with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, and complies with applicable transparency, modern slavery, and human rights legislation in the jurisdictions where it operates.

Employees are expected to act responsibly and report any concerns if they become aware of possible violations. Imenco is committed to transparency and will respond to public inquiries in accordance with applicable legal requirements.

The Group maintains appropriate policies and procedures addressing human rights, labour standards, whistleblowing, and ethical business conduct. Employees are expected to act with integrity and to report concerns regarding potential violations of human rights, labour standards, or ethical requirements through established reporting channels.



11 Reporting Concerns and Whistleblowing

All employees and representatives are encouraged and expected to report suspected violations of this Code, applicable laws, or internal policies.

Reports may be made through line management, HR, or designated whistleblowing channels. Reports will be handled confidentially, and retaliation against individuals who report concerns in good faith will not be tolerated.

12 Compliance and Enforcement

Compliance with this Code of Conduct is a condition of employment and engagement with Imenco. Breaches may result in disciplinary action, contractual consequences, or legal action, depending on severity.

This Code is supported by internal policies, procedures, and management systems and is subject to periodic review and continuous improvement.

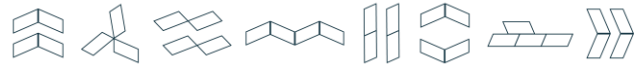
13 Sanctions Compliance and Restricted Business

Imenco complies with all applicable sanctions, trade embargoes, and restrictions imposed by national and international authorities.

Employees must not engage in business with sanctioned countries, entities, or individuals. All contracts, orders, and transactions must be screened to ensure compliance with applicable sanctions.

Employees are responsible for verifying that clients and partners do not resell products, software, or services to sanctioned countries, entities, or individuals. Any uncertainty or questions regarding compliance should be escalated to your line manager before proceeding.

Violations may result in disciplinary action, termination, and potential legal consequences.



CODE OF CONDUCT
Compliance Certificate

I, the undersigned, hereby confirm that I have received, read, and understood the Imenco Code of Conduct.

I acknowledge that:

- The Code applies to all employees, contractors, and representatives of Imenco and its subsidiaries, regardless of location or role.
- I am responsible for acting in accordance with the values, principles, and rules set out in the Code.
- If I am unsure about how to interpret or apply the Code, I will seek advice from my Line Manager, HR, or other relevant company resources.
- Breaches of the Code may result in disciplinary action in line with applicable laws, local regulations, and company procedures.

I understand that the Code of Conduct is part of the Imenco governance framework, supporting a safe, respectful, ethical, and professional working environment in compliance with applicable laws and relevant international standards.

By signing this document, I confirm my commitment to uphold the Imenco Code of Conduct at all times when representing the Company.

NAME	
POSITION/DEPARTMENT	
DATE	
SIGNATURE	

