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## ACTEON GENERAL ETHICS PRINCIPLES & STANDARDS

### Ethical Commitment

Acteon's ethical commitment is based on our core values. In business, as in engineering practices, we look for innovative solutions without compromising on quality or integrity. The future of our business depends on the trust of our clients and our reputation for technical and ethical reliability.

### Business Integrity

In all our business activities, Acteon complies with both the letter and the spirit of national and international laws. In particular:

- **We prohibit bribery and the making of undue payments or kickbacks in any form, whether direct or indirect or in the public or private sector.**
- **We prohibit the offer or receipt of gifts, hospitality, expenses or inappropriate benefits whenever such arrangements could constitute, or appear to constitute, an undue influence on the outcome of business transactions or the integrity of our business relationships.**
- **We keep accurate books and records throughout our operations.**
- **We expect our employees to avoid personal activities and financial transactions that could conflict or be seen to conflict with those of the company. If there is a potential for conflict, the interests of Acteon must take priority.**
- **We protect the trade secrets and confidential information of the Acteon group and will likewise respect the same rights on the part of our business partners.**

### Human Rights and Labour Standards

We endorse the principles contained within the Universal Declaration of Human Rights. In particular, we apply these principles in the way that we treat our staff and in our approach to due diligence and impact assessment in all our operations.

The payment of wages, benefits, overtime payments and any other remuneration must meet or exceed the requirements set by national law or any industry commitments to which we have agreed. We will not tolerate forced labour, slavery or the exploitation of any vulnerable individual or group.

We recognise the rights of our employees to freedom of association.

### **Equality and Respect**

We seek and reward excellence in all our staff members. We will not discriminate, for example on the basis of age, gender, disability, race, religion, nationality or sexual orientation unless required by law to do so, for example, in the placement of employees born in the locality in question rather than placing a foreign national.

### **Health and Safety**

The health and safety of our workforce and of all who use our services are paramount. We meet or exceed legal health and safety requirements in all our operations.

### **Environmental Stewardship**

Through our engineering expertise, we seek sophisticated and effective solutions to complex environmental problems. Our approach demands detailed data gathering; a precautionary risk assessment considering the interests of all stakeholders; and a rapid response to changing situations or new information.

### **Political Neutrality**

Acteon has determined that the Group shall not participate in party political politics. Accordingly, the Group does not make donations to political parties, organizations or individuals engaged in partisan party politics. However, where the Acteon Executive Management Team (AEMT) has determined that it is in the best interests of the Group to make our position known to lobbyist groups or government agencies on matters of policy that affect us and our employees and clients, Acteon shall be permitted to do so with the clear understanding that establishing such a relationship is solely for the furtherance of our business and has been approved by the AEMT and the Compliance Committee.

Acteon employees are free to engage in democratic political activities on their own account, but must make clear that they do so in their personal capacity and not on behalf of the Group.

### **Business Partners**

Acteon is committed to the principles of fairness and excellence in our dealings with all our business partners and expects the same commitment in return. We require all joint venture partners, as well as agents, representatives and subcontractors acting on our behalf, to comply with all applicable laws and to apply ethical principles that are consistent with our own. Where problems arise, we will, in the first instance, use our influence to seek corrective action. Where this proves impossible, we reserve the right to withdraw from the business relationship.

### **Management and Implementation**

These principles apply to all directors and employees (even temporary or agency personnel) in the Acteon Group and any other parties associated with Acteon, including agents, freight forwarders, distributors, joint venture partners and others who may do business with Acteon. Ultimate responsibility for implementing them rests with the AEMT and the executive leadership of the Acteon Operating Companies. It is the responsibility of each Acteon Operating Company to ensure these values and principles are publicised, understood and applied at every level within the group.

Acteon management will not criticize or penalize employees for any loss of business resulting from adherence to these principles. At the same time, we take infringements very seriously. Those who do not follow these principles may face disciplinary action, including dismissal and/or termination of contracts.

### **Seeking Guidance and Reporting Problems**

If any employee of the Group is uncertain about the application of these principles, is unclear whether any particular matter falls within these principles or identifies a possible infringement, they should, in the first instance, consult their local management team or local Compliance Advocate. Alternatively, they should contact the Compliance Team or use the Acteon Compliance Helpline.