

Ethics & Compliance:

1. Code of Ethics

ENGSKO A/S requires that all our employees adhere to the fundamental principles of ethical behaviour.

- Obeying the law – We respect and obey the laws, rules and regulations applying to our businesses around the world.
- Respecting human rights – We respect human rights and require our suppliers to do the same.
- Competing ethically – We do not engage in unethical or illegal trade practices.
- Respecting diversity – We are committed to respecting a culturally diverse workforce through practices that provide equal access and fair treatment to all employees.
- Integrity – We do not offer or accept bribes, kickbacks, or inappropriate gifts. We engage in business practices that are consistent with our ethics and values.
- Environment, health, and safety – We are committed to safeguarding the health and safety of our employees and protecting the environment.

2. Corporate Social Responsibility

The ENGSKO A/S Corporate Social Responsibility (CSR) policy aims to contribute to a more sustainable and responsible world.

We positively enhance society and the environment with our Corporate Social Responsibility Policies; being socially accountable to ourselves and our stakeholders.

3. United Nations Sustainable Development Goals

The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. ENGSKO has since the implementation of the SDG´s in 2015 pledged to follow, support, work with and contribute to the SDGs in any way, through our way of doing business. At ENGSKO A/S we specifically and directly make an impact on the on the following goals:

- Goal No. 1 – No Poverty
- Goal No. 2 – Zero Hunger
- Goal No. 3 – Good Health & Well-Being
- Goal No. 9 – Industry, Innovation & Infrastructure
- Goal No. 11 – Sustainable Cities & Communities
- Goal No. 12 – Responsible Consumption & Production

4. **Workplace Policy**

ENGSKO A/S is committed to providing a safe and healthy workplace, safe working methods, and the provision of safe equipment. Our policies help us preserve the best possible work conditions for our employees. ENGSKO A/S is committed to follow legal standards and create a hazard-free workplace.

ENGSKO A/S has zero-tolerance approach to child labour, and we do not tolerate the use of child or forced labour in any of our operations and facilities world-wide.

This policy applies to all prospective and current employees of the company as well as volunteers, contractors, and consultants.

We conduct risk assessments and if we find anything that is a possible harm to employees, we establish preventative measures accordingly. Every team leader is responsible for implementing this health and safety policy.

Employees should follow health and safety instructions and will be held accountable when they do not. We will take disciplinary action that may extend to termination when employees consistently disregard health and safety rules.

Employees and workers must protect their health and safety by complying with applicable Acts and Regulations and to follow policies, procedures, rules and instructions as prescribed by ENGSKO A/S.

5. **Anti-Corruption Policy**

At ENGSKO A/S we conduct all our business honestly and ethically correct. ENGSKO A/S has a zero-tolerance for bribery and corruption, and we are committed to acting with integrity and with a professional and fair approach to our business dealings and relationships.

ENGSKO A/S does not offer or accept bribes or other corrupt payments in any form. Our commitments to doing business ethically, acting with integrity and obeying the law are central to our values and Code of Ethics.

All directors, officers, employees, consultants, and contractors of Som Seed must notify the Compliance Officer or disclosure as soon as possible if they believe or suspect that an action in conflict with this Policy has occurred, or may occur in the future, or has been solicited by any person. Any person who breaches this Policy will face disciplinary action, which could result in dismissal for gross misconduct.

Employees acting on behalf of ENGSKO A/S are strictly prohibited to pay or offer to pay anyone facilitating payments to speed up or secure any sort of activity.