

Code of Conduct

Our Guide to Doing
What's Right

Real impact,
made together.

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A message from Sean Chiao, Group CEO



At SJ Group, integrity is a standard we hold ourselves to every day. Doing the right thing and doing good work are inseparable. That is why our Code of Conduct matters.

The Code is most useful when things are not straightforward – when deadlines are tight, client relationships are under pressure, or we are operating in unfamiliar environments. In those moments, it provides clear, practical guidance for decisions we must be able to stand behind.

Every one of us represents SJ Group in what we deliver and in how we treat others – our clients, partners, colleagues, and communities. Our reputation is shared, and protecting it requires each of us, at every level, to hold the same line without compromise.

I ask that you read and understand the Code. Its principles are there to guide you with clarity and confidence, especially when the right path is not obvious.

I also expect you to speak up when something does not feel right. Whether through your manager, Compliance, or our independent SpeakUP SJ channel, your concerns will be taken seriously.

Thank you for doing this consistently, and together.

Best Regards,

Sean Chiao
Group Chief Executive Officer



Our Culture: Shared Keystone Behaviours and Habits

Culture, Inclusion and Expected Behaviours

We are committed to fostering an inclusive, diverse and safe workplace where every individual is valued, respected and empowered to contribute. We promote fair treatment and equal opportunity, and we do not tolerate discrimination, harassment, exploitation or any form of inappropriate conduct.

To support this commitment, we have established a shared OneSJ Culture Framework grounded in integrity, that defines how we work, lead and collaborate across our organisation. The framework was shaped by extensive input from colleagues and leaders across our brands, disciplines and regions, reflecting lived experiences of what enables teams to perform at their best.

From these insights, a clear and consistent set of behaviours emerged — capturing what matters most to our people and underpinning our collective success.

The OneSJ Culture Framework provides:

- Clear behaviours and habits that guide how we work, lead and collaborate every day.
- A consistent approach to building and sustaining our culture across teams and regions.
- A shared lens for supporting, developing and recognising our people.
- Simple, practical behavioural language that is easy to understand and apply.
- A foundation for inclusion, performance and long-term growth.
- A culture-building approach that connects our purpose and strategic priorities to everyday actions.

Keystone behaviours and habits

The framework is anchored in three keystone behaviours, each supported by three practical habits. These are clear, observable behaviours that leaders, employees and partners are expected to demonstrate consistently in their day-to-day interactions — internally and in engagement with clients, partners and other stakeholders.



Our Integrity Principles guide and help us to act responsibly



Principle 1 We Care for and Respect Our People, Workplaces and Planet

We prioritise safety and well-being, ensuring every person is supported and respected. We also act responsibly toward our workplaces and the planet to create a healthy, secure and sustainable environment.



Principle 5 We Engage Fairly, Respectfully and Responsibly with Partners and Stakeholders

We engage our partners and stakeholders with fairness, transparency, and respect. We act with integrity, promote sustainable practices, and ensure our supply chain aligns with our commitments to responsible conduct.



Principle 2 We Act with Integrity and Follow the Law

We commit to the highest integrity standards, acting honestly and transparently in all business dealings, prohibiting all forms of bribery, corruption, and actively managing conflicts of interest.



Principle 6 We Safeguard Company and Stakeholder Assets and Data

We are committed to safeguarding the assets, information, and data entrusted to us. We maintain strict privacy, cybersecurity, and information-handling practices to uphold the trust of our stakeholders.



Principle 3 We Foster a Speak Up Culture and Act Responsibly

We raise concerns promptly, act on them responsibly and appropriately, and strictly prohibit retaliation.



Principle 7 We Communicate Responsibly

We communicate with integrity and responsibility, providing accurate and clear information, and protecting private or sensitive details in all interactions.



Principle 4 We Ensure Accuracy, Transparency and Fraud Prevention in our Records and Reporting

We ensure all records, reports, and disclosures are accurate, complete, and prepared with integrity. We take steps to prevent fraud and maintain trust in the way we manage and report information.



Our Commitment to Integrity and Governance

Our Code of Conduct (Code)

Our Code defines how we act and how we make decisions every day. It is the foundation of SJ Group's integrity standards and supports the trust we build with our clients, business partners, and colleagues across the SJ Group.

This Code applies to everyone at SJ Group—including employees, the Board of Directors. It also applies to all SJ Group-owned entities, subsidiaries, and joint ventures in which SJ holds a majority interest. In addition, the Code applies to any business partner acting on SJ Group's behalf.

The Code encourages us to think beyond what we can do and focus on what we should do. It guides our commitment to professionalism, sound judgment, accountability, and integrity in everything we do — even when no one is watching.

At SJ Group, Integrity and Governance are the pillars of how we operate. They guide our decisions, shape our culture, and reinforce accountability at every level of the organisation.

Governance, Oversight, and Operational Excellence

SJ Group maintains an integrated governance framework designed to uphold integrity, ensure compliance, safeguard assets, and support reliable financial reporting, and improve overall operational efficiency.

Our Internal Control Philosophy

We view internal controls as a proactive tool for managing risk and achieving excellence. Our commitment to robust controls ensures that

- Operations are Effective
- Information is Reliable
- Assets are Safeguarded

Internal controls provide the foundation for responsible stewardship, informed decision making and confidence in the way we conduct business.

The “Before you act”, Check?

- ✓ Is it consistent with our Code?
- ✓ Is it lawful?
- ✓ Does it align with our policies?
- ✓ Does it benefit SJ as a whole and not just one individual or a group?
- ✓ Would I be comfortable if my action becomes public knowledge?

Shared Responsibility for Excellence

Everyone working for, or acting on behalf of, SJ Group plays a role in upholding our culture of integrity and operational excellence. A key part of this responsibility is maintaining strong internal controls, which are embedded in the **OneSJ** way of working and apply to all of us. Each person contributes to a control environment that supports integrity, accountability, and high-quality outcomes across the Group.

Role of the Board: Strategic Guardianship

The Board of Directors provides independent oversight of SJ Group's governance arrangements and internal control environment. The Board ensures that:

- Governance expectations are clearly defined.
- Strategic objectives are supported by a culture of integrity and accountability.
- Management establishes and maintains effective internal controls.
- The Board acts as a steward of SJ Group's long-term value and integrity framework.

Senior Management Responsibility

Senior Management sets the **Tone at the Top**, upholding the Code and modelling integrity in every decision. Their responsibilities include:

- Designing and implementing control activities, including approvals, authorisations, and reconciliations.
- Ensuring adequate compliance systems, and identifying, monitoring, and escalating risks.
- Leading by example through consistent, integrity-driven behaviour.
- Embedding accountability within their business units.
- Senior leaders demonstrate that integrity is central to how SJ Group operates.

Compliance and Risk Function Responsibility

The Compliance and Risk Functions provide the structure and expertise that support effective risk and compliance management. Their responsibilities include:

- **Framework Design**
Developing the standards, policies, and methodologies that govern our integrity, risk, and compliance arrangements.
- **Expert Guidance**
Offering specialised advice to management to support effective implementation of internal controls and compliance processes.
- **Methodological Support**
Providing tools, analytics, and methodologies to identify and manage areas where internal controls are most critical.

Individual Responsibility

Every individual **working for or acting on behalf of SJ Group** forms the **First Line** of our integrity framework. Our culture of excellence is shaped by the actions we take every day. This responsibility includes:

- **Knowing and Following the Code**
Understanding and applying relevant policies, procedures, and regulatory requirements.
- **Protecting Our Reputation**
Acting with integrity in every interaction and ensuring conduct reflects SJ Group's values.
- **Operational Excellence**
Following established processes, maintaining accurate records, and raising or correcting mistakes promptly to ensure transparency and accountability.
- **Speaking Up**
Reporting concerns, control gaps, or suspected misconduct.
- **Seeking Guidance**
Asking questions and seeking support when unsure. Resources are available to help everyone make the right decision.
- **Periodic Attestation**
Confirming understanding of, and compliance with, the Code and all applicable obligations each year periodically.

What the Code of Conduct means for Leaders

At SJ Group, Leaders include supervisors, managers, officers, and directors — anyone responsible for guiding teams or making decisions that affect the business, employees, or stakeholders. Leaders serve as role models in promoting integrity, compliance, operational excellence and they help create a culture of accountability, respect, and open communication.

All Leaders are expected to:

- Model integrity and consistently uphold the Code.
- Protect SJ Group's reputation by acting honestly, responsibly and with integrity.
- Create a safe and respectful work environment.
- Voice concerns, and speak up without fear of retaliation.
- Recognise and encourage conduct that reflects integrity and compliance.
- Comply with all applicable laws, policies, and the Code, and promptly escalate any concerns or potential breaches.
- Take accountability for their actions and team outcomes, including integrity, risk, and compliance responsibilities.

Delegation of Authority and Power of Attorney

Leaders must exercise delegated authority and any powers granted under a power of attorney only for their intended purpose and within their authorised limits.

- All approvals, reporting, and decisions must be accurate, transparent, and comply with regulatory requirements, company policies and local laws.
- Misuse of delegated authority or power of attorney - including failing to report potential issues - is a serious violation and may result in disciplinary action.

Officers and Directors

Officers and directors have additional fiduciary and legal responsibilities. They must ensure transparency, accuracy, and compliance in all decisions, approvals and reporting, and lead by example in upholding the principles of integrity set out in this Code.

Zero Tolerance for Misconduct

At SJ Group, we have zero tolerance for actions that compromise our integrity or internal controls. Any breach of these standards will result in disciplinary action, up to and including termination. Where required, we will report matters to relevant authorities and pursue legal remedies.

The following actions represent fundamental breaches of our Integrity Principles and will not be tolerated:

Bribery, Corruption, and Unethical Dealings

- **Bribery and Corruption:** Engaging in bribery, corruption, facilitation payments, or unethical lobbying.
- **Improper Benefits:** Offering or accepting improper gifts, entertainment, hospitality, or charitable/political contributions.
- **Government Misconduct:** Misconduct in dealings with government authorities.
- **Anti-Competitive Practices:** Collusive practices, including bid-rigging, price-fixing, or any coordinated actions that undermine fair competition.

Conflicts of Interest and Fraud

- **Conflicts of Interest:** Undisclosed or improperly managed conflicts of interest.
- **Fraud and Manipulation:** Fraud, misrepresentation, embezzlement, falsification of records, or any manipulation of data or communications.
- **Misrepresentation:** Misleading statements in bids, project communications, invoicing, or dealings with clients and business partners.
- **Procurement Integrity:** Compromising integrity in procurement, contracting, or supplier relationships, including favouritism, kickbacks, or unfair competitive practices.

Reporting and Whistleblowing

- **Retaliation:** Retaliation against anyone raising a concern is strictly prohibited.
- **Discrimination:** Any discrimination or adverse treatment of individuals who report concerns in good faith will result in disciplinary action.
- **Failure to Report:** Failure to report known loss, misuse, security incidents, or suspected violations and misconduct.
- **Obstruction:** Obstruction or interference with audits, reviews, or investigations.

Data, Information, and Asset Protection

- **Theft and Misuse:** Theft, misuse, or unauthorised disclosure of company or third-party assets or data.
- **Confidentiality:** Unauthorised disclosure of client or sensitive information.
- **External Communications:** Unauthorised communication with media or external parties that could mislead or harm SJ Group's reputation.

Workplace Conduct and Safety

- **Unacceptable Behaviour:** Harassment, discrimination, or bullying of employees, clients, or partners.
- **Safety Violations:** Deliberately failing to follow safe work practices, maintaining a safe workplace, or complying with health and safety instructions.
- **Reporting Hazards:** Deliberately not immediately reporting workplace injuries or safety hazards.

Legal and Regulatory Compliance

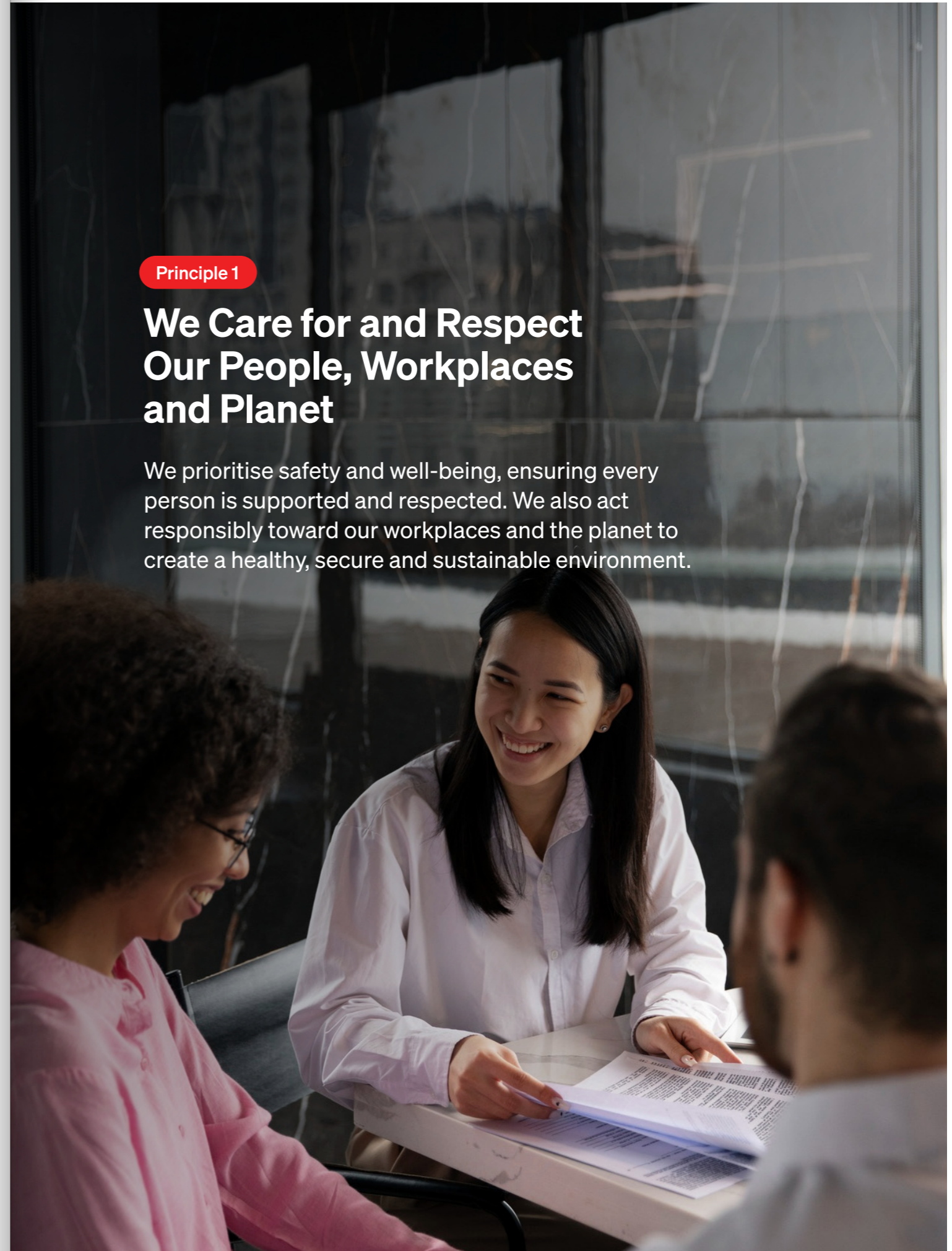
- **Modern Slavery:** Human trafficking, forced labour, child labour, or other forms of exploitation in our operations or supply chains.
- **Ethical Sourcing:** Failure to uphold ethical sourcing and supply chain standards, including the use of unethical suppliers.
- **Sustainability:** Failure to comply with environmental, social, and sustainability commitments.
- **Misuse of Position:** Misuse of position or authority, including misuse of company information, property, or resources.



Principle 1

We Care for and Respect Our People, Workplaces and Planet

We prioritise safety and well-being, ensuring every person is supported and respected. We also act responsibly toward our workplaces and the planet to create a healthy, secure and sustainable environment.



Respectful Workplace

At SJ Group, we are committed to maintaining a respectful, safe, and inclusive workplace where all individuals are treated with dignity. Respect is central to the OneSJ way of working and reflects our commitment to integrity in every interaction. Leaders and all individuals working for, or acting on behalf of, SJ Group are responsible for fostering an environment where respect and inclusion are upheld.

Harassment, discrimination, bullying, and abusive conduct have no place in SJ Group.

Respectful Conduct

Everyone is expected to act professionally, uphold dignity, inclusion, and respect, and ensure interactions reflect SJ Group's integrity values.

Zero Tolerance

Harassment, discrimination, bullying, and abusive conduct are strictly prohibited.

Equal Opportunity

All individuals must be treated fairly and without bias, including respect for protected characteristics.

Prohibited Behaviour

No verbal, physical, sexual, or online harassment; and no discriminatory decisions or conduct.

Reporting Concerns

Concerns about harassment, discrimination, bullying, or inappropriate behaviour should be raised promptly through the channels outlined in the Speak UP section of this Code. Individuals who honestly raise a concern or participate in an investigation are protected from retaliation.



We Care for Our People, Workplace and Planet

At SJ Group, we care deeply about the well-being of people, the safety of our workplaces, and the sustainability of the planet. Acting with integrity is central to how we make decisions and how we treat others across our global operations and value chain.

Diversity and Inclusion

SJ Group is committed to fostering a diverse, inclusive, and respectful workplace where every individual is valued for their unique background, perspectives, and contributions.

We believe that embracing diversity strengthens our culture, enhances collaboration, and drives innovation.

Everyone at SJ Group is expected to support an environment where differences are respected, equal opportunities are upheld, and everyone feels a sense of belonging. By championing inclusion in all our interactions and decisions, we build a stronger organisation grounded in integrity.

In interaction with colleagues, clients and business partners, all individuals are expected to demonstrate the following:

- **Equal Opportunity:** Ensure fair treatment in hiring, promotions, pay, and work assignments regardless of background or identity.
- **Respect for Differences:** Appreciate and respect differing perspectives, cultures, and experiences.
- **Inclusive Conduct:** Encourage collaboration, open communication, and behaviours that foster belonging.
- **No Discrimination:** Make decisions free from bias, prejudice, and stereotypes.
- **Bias Awareness:** Recognise and avoid unconscious bias in daily actions and decision making.
- **Diverse Representation:** Support initiatives that promote diverse representation across all levels of the organisation.
- **Accessibility & Accommodation:** Commit to providing reasonable accommodations for employees with disabilities or specific needs.
- **Training & Development:** Promote ongoing awareness, education, and cultural competency training related to diversity and inclusion.
- **Accountability:** Hold all individuals, especially Leaders, responsible for upholding diversity and inclusion principles.

Health, Safety and Environment

We recognise our responsibility to minimise environmental impact and support sustainable practices across our operations and supply chain. Everyone is accountable for maintaining a safe and healthy workplace.

Legal Compliance

Follow all applicable health, safety, and environmental laws, regulations, and internal requirements.

1

Safe Work Practices

Use the correct PPE, follow established procedures, report hazards and incidents, and exercise stop-work authority whenever necessary.

2

Environmental Protection

Prevent pollution, manage waste responsibly, conserve resources, and comply with environmental permits and obligations.

3

Risk Management

Identify hazards, assess risks, and implement appropriate control measures.

4

Incident Reporting

Report all injuries, unsafe behaviours, hazards, and environmental concerns immediately via SpeakUP SJ. SJ Group maintains a strict No Retaliation policy.

5

Fitness for Duty

You must be sober, alert, and capable of performing your work safely at all times.

6

Contractor & Visitor Compliance

Ensure that contractors and visitors follow SJ Group's HSE requirements while on site.

7

Emergency Preparedness

Know the emergency procedures and participate in drills and training when required.

8

Accountability

Everyone is responsible for maintaining a safe and healthy workplace. Leaders must model and promote strong HSE behaviours.

9



Beyond Sustainability

At SJ Group we are committed to operating responsibly, sustainably and respectfully. We understand that a truly positive legacy for our people, communities and the planet demands more than business-as-usual sustainability—it requires real and lasting change.

Climate and Carbon

- Adapting to change and building resilience: Identifying and responding to the impacts of a changing climate, including the growing frequency and severity of environmental emergencies and natural disasters.
- Forwarding the transition to net zero: Driving the shift to a net zero future by reducing emissions, accelerating decarbonisation and embedding climate-positive action across our operations and value chain.

People and Communities

- Inclusivity, respect and legacy: Embedding inclusivity, respect and cultural consciousness in how we work with and support people and communities, recognising diverse perspectives and leaving a positive and enduring legacy that enhances quality of life, well-being and long-term livability.
- Safe and respectful workplaces: Creating safe, supportive and inclusive workplaces that prioritize well-being and mental wellness, value diversity and foster a sense of belonging, enabling our people to thrive.

Nature and Biodiversity

- Prioritising nature and biodiversity: Driving the protection, regeneration and rehabilitation of natural environments and ecosystems to create thriving, resilient landscapes for future generations.
- Environmental stewardship and cultural knowledge: Protecting biodiversity and ecological systems through responsible impact management and ecosystem rehabilitation, while respecting and incorporating traditional cultural knowledge and practices where appropriate.



We have produced a series of resources, materials and training to help our people understand the opportunity and how we can all play our part.

- Check out the Regenerative Foundations training modules in SJ Academy for an overview of our SJ Sustainability Charter and for guidance on how we can apply the key principles of Regenerative Project Design and Delivery across all aspects of our work & advice to clients.
- Explore our Regenerative Futures Project Framework on the Group Sustainability Portal to provide a deeper exploration on the key principles of regenerative practice and how we can embed these across our work and advice to clients.
- Our Regenerative Futures Project Immersive can also be found on the Group Sustainability Portal and can be downloaded to help workshop opportunities for identifying regenerative solutions on our projects.

Preventing Modern Slavery

At SJ Group, we are committed to maintaining safe, fair, and responsible working practice that protect human dignity. Every employee, contractor, and partner shares the responsibility to prevent exploitation, including modern slavery, forced labour, and child abuse, across all our operations and supply chains.

Modern Slavery and Labour Standards

- **No Forced Labour or Modern Slavery:** Forced labour, child labour, debt bondage, or human trafficking are strictly prohibited.
- **Fair Treatment:** Workers must receive lawful contracts, fair pay, reasonable working hours, and freedom of movement.
- **Responsible Sourcing:** Suppliers and partners are expected to comply with SJ Group's standards and ensure no forced or child labour in their operations.
- **Vetting and Due Diligence:** We conduct pre-employment checks, ongoing monitoring, and business partner assessments to identify and mitigate risks of exploitation across our operations and supply chain.

Child Protection

- **No Child Exploitation:** Children must never be subjected to abuse, exploitation, or any inappropriate conduct.
- **Safe Engagement:** Individuals posing an unacceptable risk are prohibited from working with or around children.
- **Training:** All individuals working for or on behalf of SJ Group must complete SJ Group's Child Protection training and follow the child protection requirements.
- **Responsible Partnerships:** Suppliers, contractors, and partners are expected to uphold child safety standards.

For further guidance please refer to:

- Modern Slavery Policy
- Modern Slavery Statement

Indicators of Risk (Red Flags)

Concerns must be reported immediately through **SpeakUP SJ** if any of the following indicators are observed:

- Extremely low wages, excessive deductions, or other financial exploitation.
- Restricted movement or withholding of passports or identification documents.
- Systematic excessive overtime without pay or rest.
- Unsafe, overcrowded, or unsanitary living conditions.
- Children working below legal age or exposed to abuse.
- Possession, creation, or sharing of child exploitation material.

Our Commitment

By actively preventing exploitation, we ensure safe workplaces, responsible operations, and thriving communities, reflecting our commitment to care for people, workplaces, and the planet, and to ensure respect and dignity are upheld in everything we do.



Alcohol and Drugs

To ensure a safe, healthy, and productive working environment, SJ Group has established the following expectations regarding alcohol and drug use.

Individuals acting for or on behalf of SJ Group are expected to report to work and remain throughout their duties free from the influence of alcohol, illegal drugs, or any substance that may impair their ability to work safely and effectively.

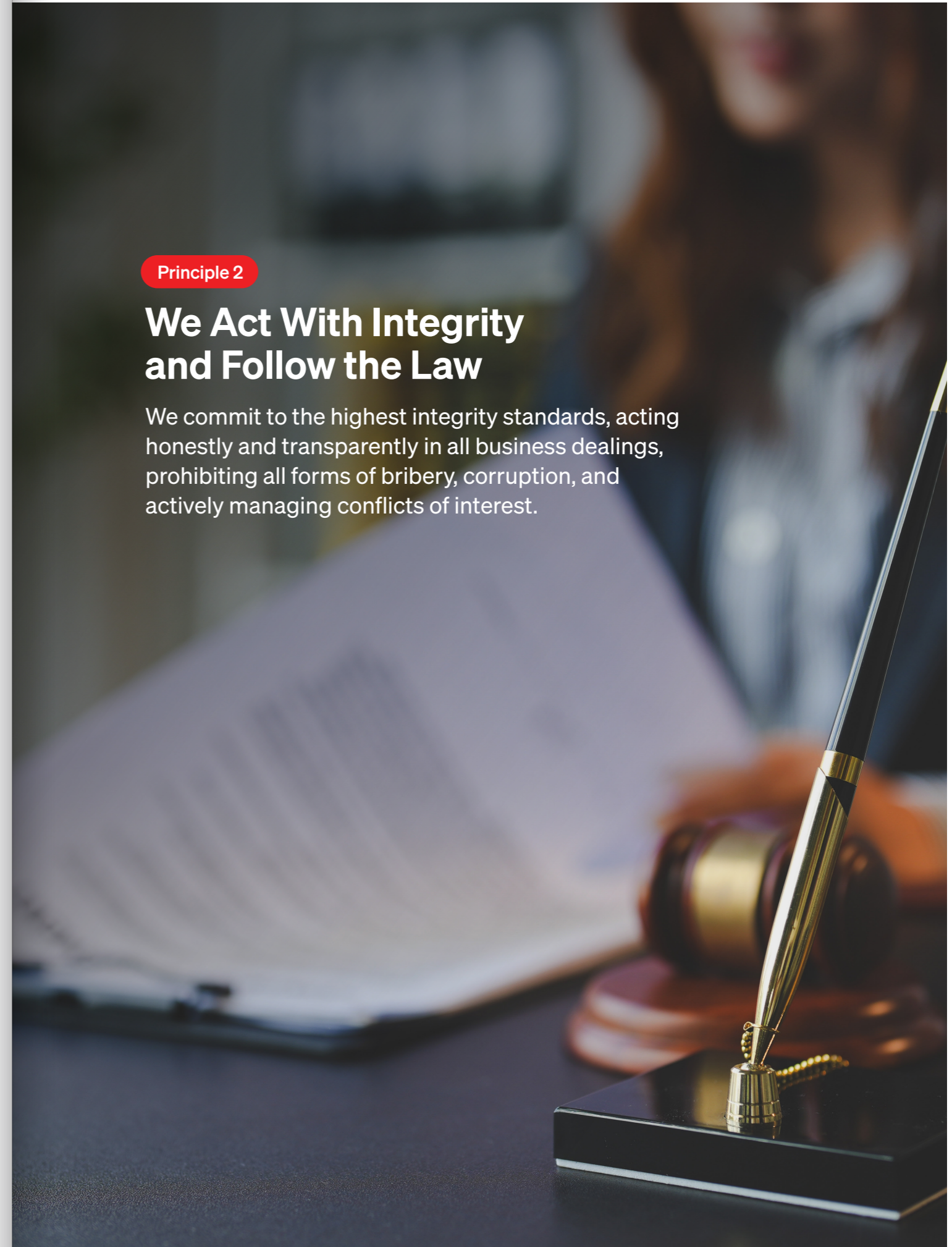
The possession, use, or distribution of illegal drugs is strictly prohibited on company premises, project sites, or while conducting SJ Group business. Misuse of prescription or over-the-counter medication that affects performance or safety is also not permitted.

Alcohol consumption may be allowed in limited, controlled circumstances, such as approved staff functions or official client events. In such cases, individuals must ensure that consumption remains moderate and below the legal alcohol limit, complies with local laws, and does not impact their professional conduct, judgement, or ability to perform their duties safely. All alcohol consumption must be appropriate to the setting and must respect local customs, cultural expectations and religious practices. Individuals undertaking safety-critical tasks must not consume alcohol at any time while on duty or prior to performing those duties.

SJ Group reserves the right to take appropriate action where there is reasonable suspicion that an individual is under the influence of drugs or alcohol while on duty or when reporting for duty. This may include standing the individual down from duties while an assessment or investigation is conducted.

All individuals working for or on behalf of SJ Group share a responsibility for maintaining a safe and respectful workplace. This includes:

- Ensuring they are fit for duty at all times.
- Avoiding any behaviour that could endanger themselves or others.
- Complying with all applicable laws, regulations, and SJ Group policies and procedures.
- Promptly reporting any concerns related to drug or alcohol use in the workplace.



Principle 2

We Act With Integrity and Follow the Law

We commit to the highest integrity standards, acting honestly and transparently in all business dealings, prohibiting all forms of bribery, corruption, and actively managing conflicts of interest.

1. Zero Tolerance to Bribery and Corruption

The Uncompromising Standard: Anti-Bribery and Anti-Corruption

Integrity is non-negotiable. SJ Group maintains a zero-tolerance policy toward bribery, corruption, kickbacks, facilitation payments and coercive conduct.

You must never engage in any behaviour prohibited by anti-bribery and anti-corruption laws. Avoid situations in which personal, financial, or other benefits could, or could appear to, compromise your professional judgment.

Prohibited Conduct

No one at SJ Group may offer, give, request, or accept anything of value to improperly influence a business decision or gain an unfair advantage.

This includes, but is not limited to:

- Charitable contributions used to gain favour.
- Sponsorships that personally benefit officials or clients.
- Gifts, hospitality, or entertainment beyond modest and legitimate business purposes.
- Employment or internship opportunities offered to secure business.
- Political contributions or activities linked to business outcomes.
- Facilitation or “grease” payments, regardless of local practices.
- Using third parties to bribe on SJ Group’s behalf.

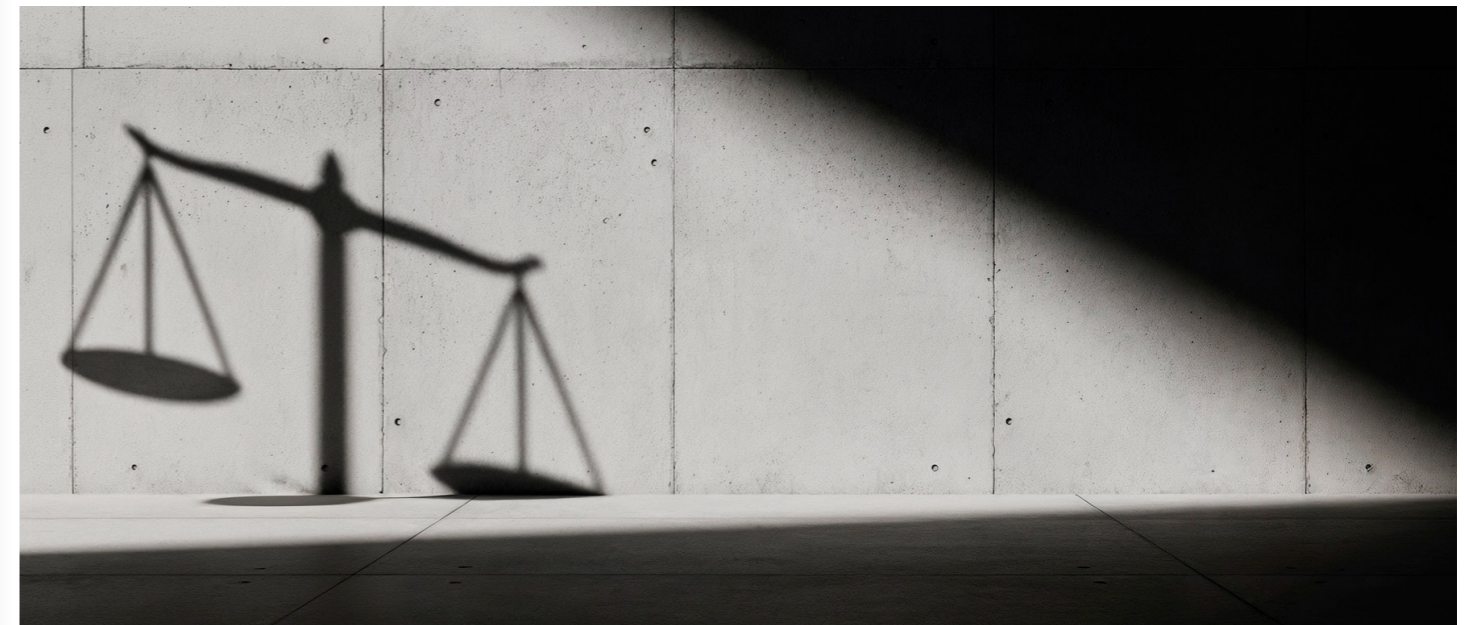
Even the appearance of seeking an improper advantage is unacceptable.

Consequences

Violations of anti-bribery and anti-corruption rules can have severe legal, financial, and reputational consequences for both the company and individuals.

Corruption and Bribery concerns must be reported immediately to Compliance

For further guidance please refer to:
• *Anti-Bribery and Anti-Corruption Policy*



2. Avoiding Conflicts of Interest

At SJ Group, our reputation is built on objective, unbiased business decisions.

A conflict of interest arises when personal activities, relationships, or financial interests interfere—or appear to interfere or influence—with our ability to make decisions in the best interests of SJ Group and our clients.

Your Responsibilities

- **Prioritise SJ Group and Client Interests:** Always put SJ Group and client interests above personal gain or relationships. Avoid decisions that could appear biased.
- **Disclose Conflicts:** If you identify an actual, potential, or perceived conflict of interest, disclose it for assessment.
- **Step Aside When Needed:** Recuse yourself from decisions or activities where your objectivity could be compromised, including hiring, contracting, or selection processes involving yourself, a family member, or close associate.
- **Follow the recommended Controls:** Always follow controls design to mitigate conflicts of interest risks

Why This Matters

Managing conflicts of interest is crucial for:

- Maintaining trust with clients, business partners, stakeholders, and regulators.
- Ensuring fair and unbiased decision-making.
- Protecting SJ Group’s reputation.
- Ensuring compliance with legal and regulatory requirements.

Undisclosed or unmanaged conflicts of interest compromise our integrity, expose SJ Group to significant risk and will not be tolerated.

Specific Areas requiring conflicts of interest assessment

Area of Conduct	Core Requirement / Rule	Mandatory Disclosure or Approval
Gifts and Benefits	You must not accept gifts or benefits that influence your decisions or create a sense of obligation.	Must comply with the GHE Procedure.
Hiring and Recruitment	All hiring and recruitment decisions must be based strictly on merit. You must not favour a candidate or circumvent proper recruitment processes due to personal ties.	Hiring friends or family requires full disclosure and pre-approval.
Business with Family and Friends	Your decisions regarding the selection of suppliers, client and other business partners must be impartial and based on the proper procurement process. The sole criterion for any business decision must be whether the organisation's best interests are being advanced.	If a family member or close friend has an interest in a company, you must remove yourself from the selection process and disclose the conflict immediately for assessment.
Outside Employment	You may not accept another job or consulting role that interferes with your ability to perform your work for the organisation. You should never conduct outside business during designated work hours or use the SJ Group's property (physical and intellectual), equipment, or information for another business.	Outside or secondary employment must not be accepted until it has been assessed and approved. A written waiver is needed to accept employment from a supplier, client, or competitor.
Corporate Opportunities	You may not take personal advantage of business opportunities you learn of through your work at SJ Group, nor may you refer them to an External Party or your close associate.	Such opportunities may only with SJ Group approval.

For further guidance please refer to:

- Personal Conflict of Interest Procedure
- Organisation Conflicts of Interest Procedure

Scenario

Selecting a Contractor

You are responsible for approving raw materials for a project, and you realise one of the primary suppliers is owned by a close personal friend.

✗ The Wrong Way:
Approving the materials because you know the friend is reliable. Even if the materials are high quality, doing this secretly is a Conflict of Interest and undermines the fairness of our bidding process.

✓ The Right Way:
Disclose the friendship to the Procurement and Compliance teams immediately. Recuse yourself from the approval process so that a neutral colleague can evaluate the supplier based strictly on SJ Group's quality and cost standards.

1

The Integrity Standard:

We make business decisions based on facts and value, not personal favours. Transparency protects both your reputation and the company's reputation.

Site supervision

You are assigned to certify a contractor's work while your own outside business is providing services to that same contractor.

✗ The Wrong Way:
Attempting to manage both roles simultaneously. This is not lawful or compliant with policy because a perceived conflict exists. This dual role creates bias, as your outside business could benefit from the decisions you make at SJ Group.

✓ The Right Way:
(1) Internal Disclosure: Immediately report the request to your manager and the Compliance team.

(2) External Disclosure & Permission: Formally notify the client that because of your business relationship, a potential conflict of interest exists. Obtain the client's formal acknowledgment/permission to allow the son to enter the recruitment pool under strict, independent evaluation.

(3) Recuse: Ensure neither you nor the client has any involvement in the evaluation. The son must be assessed purely on merit by a neutral panel.

2

The Integrity Standard:

Outside business activities must never overlap with your role at SJ Group. We maintain a strict boundary. You cannot be the one "checking the work" if you have a financial interest in the party being checked.

Hiring & Undue Influence

A government official, who is also a client, suggests hiring their son at one of the bidding companies or within SJ Group.

✗ The Wrong Way:
Quietly putting the son through the process to avoid awkwardness. This is inappropriate and compromises integrity. Without full transparency, this is seen as undue influence or bribery.

✓ The Right Way:
(1) Internal Disclosure: Immediately report the request to your manager and the Compliance team.

(2) External Disclosure & Permission: Formally notify the client that because of your business relationship, a potential conflict of interest exists. Obtain the client's formal acknowledgment/permission to allow the son to enter the recruitment pool under strict, independent evaluation.

(3) Recuse: Ensure neither you nor the client has any involvement in the evaluation. The son must be assessed purely on merit by a neutral panel.

3

The Integrity Standard:

The Integrity Standard: We do not provide jobs as "favours." By disclosing to the client and requiring their permission to move forward with a merit-based evaluation, we ensure the process is lawful, fair, and documented.

Weekend use of Project Vehicle

A regional manager intends to use a company vehicle for personal errands and a family weekend trip. Many of these vehicles are specifically funded by a client-contracted project.

✘ The Wrong Way:

Because many vehicles are funded by the project, using them for personal gain is a misuse of project resources. This creates a real or perceived improper benefit and could lead to legal or contractual issues with our clients.

✔ The Right Way:

- (1) Strict Prohibition: Recognise that project-funded assets must at all times be used for work purposes only.
- (2) Request for Assessment: If a rare exception is needed, the request must be submitted to Compliance for a COI assessment.
- (3) Document & Reimburse: If an exception is granted by Compliance, you must document the usage in the logbook and ensure any personal use is properly reimbursed to the project or company account.

The Integrity Standard:

We protect the assets our clients trust us with. Project-funded resources are for project goals—never for personal weekend trips.

4



Organisational Conflicts of Interest and Government Procurement

When engaging with government clients, we are strictly required to avoid Organisational Conflicts of Interest (OCIs). Due to the highly rigorous guidelines governing government procurement, we must not only prevent situations that could lead to our own bias but also ensure that any parties we work with are similarly able to provide the client with completely impartial assistance and advice.

The following scenarios represent critical conflicts of interest that affect our objectivity and must be proactively avoided or mitigated to ensure compliance with client procurement rules and local laws.

Biased Ground Rules (Statement of Work & Bidding)

We must not draft the requirements for a contract on which we intend to bid. We are committed to maintaining the highest level of integrity in all client procurement processes.

Element	Description
Situation	SJ or any affiliate assists a client in preparing the Statement of Work (SOW), technical specifications, or requirements for an engagement, and then intends to bid on that same engagement. This grants an unfair informational and structural advantage to SJ.
Why it Matters	By defining the scope, SJ can unintentionally or intentionally favour its own solutions, undermining the fairness of the competition.
Mandatory Action	SJ must not bid on the contract it helped define.
Contingency (Mitigation)	If involvement in the SOW is mandatory, SJ must disclose the conflict and secure a written waiver from the client before starting the SOW, which must explicitly address bidding restrictions.

Impaired Objectivity (Self-Assessment)

We must not evaluate or audit work in which we have a vested interest or professional accountability. We are committed to maintaining the highest standard of impartiality and independent advice.

Element	Description
Situation	SJ is asked to evaluate, audit, or review proposals, systems, or projects that SJ, or an affiliate, previously designed, implemented, or advised on. In this process, our ability to provide impartial advice is compromised because we would be assessing our own prior decisions and work.
Why it Matters	SJ cannot provide an objective opinion on its own prior work. The perception alone can compromise the fairness of the assessment and damage our credibility with the client.
Mandatory Action	SJ must recuse itself from the evaluation or assessment.
Mitigation	Propose that the client engage a wholly independent third party for the assessment. SJ's only involvement should be to provide necessary background documentation under strict confidentiality.

Unequal Access to Information (Unfair Competitive Advantage)

We must not use non-public strategic information, gained through any means, to unfairly enhance our competitive position in another. We are committed to maintaining the integrity of all client procurement processes.

Element	Description
Situation (The Case)	SJ is performing a strategic planning study (The Non-Public Contract) for an IFI. In the process, we learn that the client will be launching a major data infrastructure project in six months. If the team preparing a bid for that future data project uses this information—even if accidentally—it compromises the fairness of the competition.
Why it Matters	The perception alone can destroy our reputation. Client believe every bidder starts at the same line.
Mandatory Mitigation	The information must be treated as toxic to competition. SJ must formally and strictly segregate all data related to the non-public contract. SJ must strictly segregate the information via information barriers to ensure it is not used for competitive gain.
Implementing the Barrier	This means digital access controls, physical separation, until the sensitive information becomes public knowledge or the competitive advantage period has passed. We implement robust internal Information Barriers (or Ethical Walls) between teams/personnel working on the privileged contract and those preparing bids for the second contract.

3. Gifts, Entertainment, Hospitality (GHE)

We build business relationships based on trust, professionalism and the quality of our work. From time to time, modest gifts, entertainment or hospitality may be exchanged as part of legitimate business interactions. However, these must never be used as an inducement or reward for improper conduct or create the appearance that a decision is being improperly influenced.

We do not offer or accept benefits that could create a sense of obligation, compromise our integrity, or provide an improper advantage.

Acceptable Corporate Hospitality

SJ Group recognises that reasonable and transparent gifts, entertainment or hospitality may be provided or received in the ordinary course of business engagement. This may include modest meals, customary business courtesies or symbolic gifts, provided that:

- it serves a legitimate business purpose, such as supporting professional relationships or business discussions
- is appropriate to the circumstance and is not connected to procurement, contractor or project participant supervision, approvals or decision-making process
- is modest, reasonable and proportionate
- occurs infrequently and is not excessive
- complies with applicable laws, SJ Group policies and the recipient organisation's rules
- is transparent and capable of being openly disclosed

Individuals must always exercise sound judgment and consider whether the situation could be perceived as improper.

Project and Supervision Environment

In project delivery environments, particularly where an individual supervises works, certifies payments, administers contracts or exercises oversight over contractors or other project participants, stricter standards apply.

In these roles, you must remain independent, objective and free from influence. You must not accept or provide gifts to or from contractors or other project participants (directly or indirectly), as they create a high risk of real or perceived conflicts of interest and may undermine trust in decision-making.

Entertainment or hospitality in project contexts is inherently sensitive and will only be appropriate in limited circumstances where there is a clear and legitimate business purpose, full transparency, and prior approval in line with SJ Group procedures.

These expectations reflect the heightened integrity and conflict of interest risks associated with project execution and contract administration, and the importance of maintaining confidence in our professional judgement.

Procurement and Business Decisions

Special care must be taken during procurement processes, tender process, contract negotiations or regulatory approvals.

Individuals must not offer or accept any gifts, hospitality or entertainment during procurement processes, tender evaluations or contract negotiations.

Individuals involved in procurement should avoid accepting gifts, entertainment or hospitality from parties participating in the process.

Dealings with Government Officials and International Financial Institutions (IFIs)

Particular care must be taken when working with government entities, government officials or on IFI projects as anti-corruption laws and requirements place strict limits on benefits that may be provided to or received from representatives or participants on government or IFI projects.

Individuals must not provide gifts, entertainment, hospitality or anything of value if doing so could be interpreted as an inducement for the representative to act improperly or to misuse their position. Individuals are responsible for understanding and complying with all relevant legal and project specific requirements and seek guidance if unsure.

Certain activities involving government officials may require prior review and approval in accordance with SJ Group procedures.

Where projects are funded by multilateral development banks or involve public sector clients, employees must not accept any gifts or benefits from contractors or project participants regardless of value.

Travel, Hospitality and Business Expenses

In limited circumstances, SJ Group may cover **reasonable and bona fide business-related expenses** for clients, partners or government representatives. These may include travel, accommodation or meals directly connected to legitimate activities such as:

- site visits or facility tours
- training sessions
- product demonstrations
- technical or business meetings

Expenses must be limited to what is necessary for the business purpose.

The following are generally **not permitted**:

- leisure or sightseeing activities unrelated to business
- travel or accommodation for spouses, family members or guests
- luxury travel or extravagant entertainment and hospitality
- personal expenses unrelated to the business purpose

All such expenses must comply with SJ Group procedures and approval requirements.

Personal Payments

Individuals must not provide gifts, entertainment, hospitality or other benefits that would violate this Code even if the individual intends to pay for the expense personally.

These requirements apply regardless of whether the cost is paid by SJ Group, reimbursed through expenses, or paid from an individual's own funds. Personal payments must not be used to bypass the Code, SJ Group policies, procedures, approval requirements or legal obligations.

What Is Not Allowed

Employees must never offer, give, request or accept anything of value if it is intended as:

- an inducement for a person to act improperly
- a reward for favourable treatment or improper conduct
- a means of obtaining or retaining business unfairly
- a way to secure an unfair or improper advantage

Improper benefits can take many forms and may include:

- cash or cash equivalents
- expensive gifts, entertainment or hospitality
- travel or accommodation unrelated to legitimate business activities
- loans or financial benefits
- charitable or political donations intended to influence decisions

Offering or accepting such benefits may constitute bribery and is strictly prohibited.

Registration, Thresholds and Approvals

All gifts, entertainment, hospitality and other benefits must be properly recorded and registered in accordance with SJ Company procedures.

SJ Group maintains monetary thresholds and approval requirements for offering or accepting gifts, entertainment, hospitality or other benefits.

Individuals must follow the applicable procedures and consult Compliance if they are unsure whether a gift, entertainment, hospitality or other benefit is permissible or requires approval.

Facilitation Payments

Facilitation payments are small payments made to government officials to speed up or secure routine administrative actions, such as processing permits or releasing goods.

SJ Group prohibits facilitation payments, even where they may be customary in some locations.

Individuals must not make such payments directly or indirectly through third parties.

If an individual is faced with an immediate threat to personal safety, a payment may be made only to protect personal safety. Any such situation must be reported to SpeakUP SJ as soon as possible and properly documented. This exception is limited strictly to situations of immediate and credible threat to personal safety.

Recordkeeping and Transparency

Employees must never offer, give, request or accept anything of value if it is intended as:

- accurately recorded in the Company's books and records
- supported by appropriate documentation
- approved in advance where required

Accurate recordkeeping is essential to maintain transparency and comply with applicable anti-corruption laws.

Individuals must not use personal funds to circumvent any of these requirements.

When in Doubt

If unsure whether a gift, entertainment, hospitality or other benefit is appropriate, you should seek guidance from Compliance before proceeding.

Acting with integrity protects our reputation and helps ensure fair and responsible business practices.

For further guidance please refer to:

- Gift, Hospitality and Entertainment Procedure

Scenario

Small Personal Gift to a Government Officer

A project manager considers offering a small personal gift to a government officer visiting an SJ Group project site.

✗ The Wrong Way:

Offering a personal gift to the government officer, even if it is low in value or intended as a gesture of goodwill. This creates the appearance of attempting to influence an official decision and may breach the officer's internal rules, anti-bribery laws, and SJ Group's GHE requirements.

✓ The Right Way:

Do Not Offer Personal Gifts. The personal gifts to government officials are not permitted.

The Integrity Standard:

When dealing with government officials, even small or well-intentioned gestures can be misinterpreted. SJ Group avoids both actual and perceived influence. If there is any doubt, do not give the gift and consult Compliance.

1

High-Value Client Entertainment Event

SJ Group considers hosting clients at a high-value cultural or sports event.

✗ The Wrong Way:

Arranging high-value entertainment event for client officials. This creates the appearance of influencing the client decisions.

✓ The Right Way:

Do Not Offer High-value entertainment to the client officials and if the event is to be arranged to the client, then ensure that the event is modest, legitimate and properly documented.

The Integrity Standard:

An extravagant, frequent, or poorly justified event appears improper and violates the GHE Procedure due to high perception risk.

2

Paying for Luxury Travel Without Approval

A team books a luxury hotel and first-class flights for visiting government inspector "to make a good impression".

✗ The Wrong Way:

Providing luxury hospitality to a government official is inappropriate. This violates anti-bribery laws, government ethics rules, and SJ Group policies.

✓ The Right Way:

Do not provide luxury or personal travel. Only modest, necessary business-related expenses may be offered—and only with prior written approval, proper documentation, and full transparency.

The Integrity Standard:

Providing luxury hospitality to an official is excessive, violates anti-bribery laws, and can be viewed as a bribe.

3

Gift to a Government Officer

Sending a gift to a government office during a festive period.

✗ The Wrong Way:

Gifting government officials during a festive period, as recipients may have restrictions on receiving gifts from external parties.

✓ The Right Way:

Send modest, symbolic items (e.g., sweets, fruit baskets) to the office or team is allowed, provided it is pre-approved and must be avoided during a pending decision.

4

The Integrity Standard:

The gift could make someone uncomfortable and appear to improperly influence a decision, especially if the recipient is a government official.

The “Fast-Track” Permit Request

A local officer demands an unofficial fee to approve a permit quickly.

✗ The Wrong Way:

Paying the fee to avoid a project delay. Even if the amount is small, this is considered a facilitation payment (a form of bribery) and is strictly prohibited.

✓ The Right Way:

Pause and Reflect: Ask, “Is this payment part of a published, transparent government fee schedule?” If there is no official receipt or public price list, refuse the payment, document the official’s details, and report it immediately.

5

The Integrity Standard:

We do not trade our values for speed. We follow official processes only.



4. Political Contributions and Engagement

At SJ Group, our success is based solely on the quality, merit and integrity of our services and products. We do not make political contributions for the purpose of influencing business decisions, tenders or regulatory approvals, be it cash, in-kind or otherwise, including the following:

- **Financial Support:** Giving money, gifts or in-kind contributions (e.g., campaign work, donating equipment or providing services).
- **Organisational Support:** Offering resources, time, or assistance to political parties, candidates, or political groups.
- **Third-Party Advocacy:** Advocacy or lobbying efforts conducted through industry associations or third parties for political purposes.
- **Indirect Contributions:** Asking others (e.g., clients, consultants, JV partners) to make any contribution.

Personal Political Activity

SJ Group respects your right to participate in political activities on your own time and at your own expense. However, personal political involvement must never involve or appear to involve SJ Group.

You must not:

- **Use Company Resources:** Use SJ Group’s funds, facilities, systems, email, Marketing, or meeting spaces for personal political activities.
- **Pressure Others:** Solicit or coerce colleagues, partners, suppliers, clients, or project participants to support any political cause.
- **Imply Company Endorsement:** Suggest, directly or indirectly, that SJ Group supports your personal political views or activities.
- **Make Contributions in SJ’s Name:** Make personal donations or provide political support on behalf of SJ Group.
- **Seek Reimbursement:** Expect SJ Group to cover personal political donations, expenses, or contributions.
- **Allow Conflicts of Interest:** Let personal political involvement influence—or appear to influence—your decisions, responsibilities, or work at SJ Group.
- **Ignore Disclosure Requirements:** Fail to disclose personal political activity when required in jurisdictions with close engagement with government clients or officials.

Key Point: Political activity is personal, and your work decisions must remain independent, impartial, and focused on SJ Group’s deliverables.

5. Charitable Giving and Sponsorships

We are committed to being a responsible corporate citizen, investing in the communities where we operate to foster long-term, sustainable growth.

All charitable giving and sponsorships must be conducted in a way that is transparent, accountable, and aligned with our values.

All contributions must:

- **Create Positive Impact:** Activities must focus on creating positive, sustainable impact and supporting the communities where we live and work.
- **Avoid Improper Influence:** Contributions must never be used to improperly influence business decisions, secure unfair business advantage, or bypass regulatory requirements.

All charitable giving and sponsorships must follow the Charitable Contribution and Sponsorship Procedure to ensure proper oversight and accountability.

Before making any contribution, the following must be considered:

Consideration	Standard
Integrity Risk	Does the contribution pose a risk to SJ's reputation or violate any local or international regulation?
Government/Client Link	Will any portion of the contribution benefit a client, government official, or anyone in a position to influence decisions that could benefit the company?
Personal Conflict	Will the recipient, or their associates, receive a personal benefit from the contribution?
Quid Pro Quo	Is there any explicit or implicit link between the contribution and an expected business advantage (e.g., a pending contract, bid, or regulatory decision)?

Employee Volunteering and Participation

While we encourage employees to participate in volunteer efforts and give back to the community, All participation must be strictly voluntary.

- **Voluntary Participation:** Employees should never feel pressured or obligated to participate.
- **No Solicitation:** You must not pressure or improperly solicit colleagues to financially support a specific charity. Decisions about charitable support are entirely personal.

For further guidance please refer to:

- Charitable Contribution and Sponsorship Procedure



Scenario

Corporate Political Contribution

SJ Group is asked to sponsor a local politician's campaign event.

1

✗ The Wrong Way:

Sponsoring a local politician's campaign event. This appears improperly influencing a decision or gain a business advantage from the local politician.

✓ The Right Way:

Do not provide political contributions on behalf of SJ Group.

The Integrity Standard:

Politely decline the request and Report immediately to Compliance.

Employee Volunteering

You volunteer at a local fundraising event where a government official who oversees SJ Group's project approvals is attending.

2

✗ The Wrong Way:

Volunteering at a local fundraising event where a government official who oversees SJ Group's project approvals is attending. Your presence or actions may be perceived as trying to influence the government official's decision.

✓ The Right Way:

You must avoid discussing approvals, contracts, or SJ business under the guise of volunteering.

The Integrity Standard:

Participate strictly for CSR purposes and with approvals per the Charitable Contribution Procedure. Report any unusual requests or interactions to Compliance.

Charitable Requests

A government official (or decision-maker for a pending license) requests a donation to a charity they control or are personally close to.

3

✗ The Wrong Way:

Donating to a charity that is controlled or are personally close to a government official. This could be perceived as creating a conflict of interest or business advantage.

✓ The Right Way:

Do not make the donation if there is a risk of influencing the official's decision-making (especially during a pending approval).

The Integrity Standard:

Decline the request and escalate or report the interaction to your supervisor. Always follow the Charitable Contributions Procedure for approvals.

Principle 3

We Foster a Speak Up Culture and Act Responsibly

We raise concerns promptly, act on them responsibly and appropriately, and strictly prohibit retaliation.



Speak Up

Speak up if something feels wrong. Early reporting - even of small concerns - protects people, clients, partners, and the company, and helps us act before problems escalate.

Important: You should never investigate a concern on your own. You do not need to have all the facts before raising an issue. Your responsibility is simply to alert the right people so that the concern can be properly assessed and addressed.

When and What to Report

Raise concerns promptly about any:

- Violations of laws, regulations, our Code, or company policies or procedures - whether actual, attempted, or suspected.
- Misconduct or behaviour inconsistent with SJ Group's values
- Actions that could harm our people, clients, business partners, communities, suppliers, environment, company assets, or reputation
- Concerns or wrongdoing that occur anywhere inside or outside your team, project, or region
- Concerns involving employees, contractors, business partners, suppliers, project participants or anyone acting on SJ Group's behalf

Preserving Confidentiality

We are committed to handling all concerns promptly, fairly, and confidentially.

Handling Reports

When a concern is raised, we will:

- Respect your privacy and protect your identity wherever possible
- Allow anonymous reporting where permitted
- Share information only on a strict need-to-know basis

- Ensure those handling reports act with professionalism, impartiality, and respect
- Involve the Whistleblowing Protection Officer where needed to safeguard you from any form of retaliation or unfair treatment.

Reviewing Reports

When reviewing a concern, we will:

- Assess the report's content, significance and potential impact.
- Gather initial information to decide if a formal investigation or corrective action is required.
- Document findings and recommendations

No Retaliation — Zero Tolerance

We do not tolerate retaliation against anyone who:

- Raises a concern
- Seeks advice
- Cooperates in an investigation
- Refuses to participate in wrongdoing

Retaliation includes exclusion, demotion, threats, intimidation, or any negative impact on your role. Retaliation is a serious breach of this Code.

If you believe retaliation has occurred, **Speak UP** immediately. We have zero tolerance for any form of retaliation. All allegations of retaliation will be investigated confidentially and addressed appropriately.

How to Speak Up

You have several safe, confidential ways to report concerns:

- **SpeakUP SJ**, our confidential 24/7 reporting channel (anonymous reporting allowed where local law permits).
- People Leader – Talk directly to your manager or supervisor.
- Compliance Team – Reach out for guidance or to report a concern.

Fear of punishment must never stop you from raising concerns. Addressing issues constructively helps strengthen SJ Group's culture of integrity and accountability.

For further guidance please refer to:

- Whistleblowing Policy
- Investigation Procedure

Early reporting helps prevent issues from escalating.



Report via SpeakUP SJ
at <https://sigroup.whispli.com/lp/speakupsi>
or by scanning the QR Code.

Scenario

Speak Up without Fear

Maria, a project coordinator, notices safety logs are being completed inaccurately and reports the issue through SpeakUP SJ.

Shortly after, her supervisor excludes her from meetings and communications and warns, "Maybe next time you'll think twice before causing trouble." Maria feels punished for speaking up.

✗ The Wrong Way:

Exclude Maria from meetings and communications and discourage her for reporting the issue.

✓ The Right Way:

Maria should report the retaliatory act to the Whistleblowing Protection Officer.

The Integrity Standard:

SJ has zero tolerance for retaliation against anyone who makes an honest and sincere report of a possible violation of the law, the Code, or our policies and procedures. Ignoring retaliation undermines integrity and trust across the organisation.

1

Principle 4

We Ensure Accuracy, Transparency and Fraud Prevention in Our Records and Reporting

We ensure all records, reports, and disclosures are accurate, complete, and prepared with integrity. We take steps to prevent fraud and maintain trust in the way we manage and report information.

We are committed to maintaining the highest standards of accuracy and transparency. Every record, report, and statement you create reflects on SJ Group and helps maintain trust with colleagues, clients, business partners, and regulators.

The information we record provides a clear and truthful view of our operations and enables us to make well-informed business decisions.

Area	What You Must Do	What You Should Never Do
Accurate Records & Reporting	Ensure all records are clear, accurate and complete. Documentation must reflect actual activities, and full cooperation must be provided during audits and inspections.	Never hide, mischaracterise, falsify, alter, destroy, manipulate, or misrepresent financial, operational, or project activities. Never improperly accelerate or defer the recording of revenues, expenses, assets, or funds to give the impression financial targets or results have been achieved. Never conceal any transaction from management, internal, or external auditors.
Client Proposal Compliance	Follow all client-specific rules for preparing and submitting proposals. Only use information received from client personnel in accordance with their guidelines.	Never ignore client requirements or use prohibited information in proposals.
Financial Integrity	Ensure all accounting books and financial records accurately reflect transactions. Report all payments and receipts honestly. Any failure to record a transaction or payment accurately, or any attempt to mislead, conceal, alter or otherwise manipulate records could constitute fraud and may result in legal or reputational implications.	Never maintain “off-book” records or make misleading or false statements, falsify timesheet, or expense reports, or hide any transaction. Never bypass internal controls or approval processes.
Responsible Use of Resources	Use company resources ethically and responsibly. Ensure all expenditures are legitimate, properly approved and accurately documented.	Never use company resources for personal gain or unauthorised purposes. Do not participate in or ignore fraudulent or misleading activity.
Statements & Representations	Ensure statements are truthful, complete, and accurate. Use disclaimers whenever necessary.	Never ignore to correct errors and record the rationale for each correction.
Certifications	Only certify information that you know to be accurate.	Never certify information that you cannot verify.
Record Retention	Retain and destroy records only according to the Record Retention Policy and legal requirements. This applies to both paper and electronic documents, including files such as emails, images, and text messages, regardless of the device or platform on which they are stored. If a record is subject to a legal hold, preserve it immediately.	Never destroy, conceal, or alter records that are subject to a legal hold or are required for an ongoing or anticipated investigation, audit, or litigation.



Reporting & Accountability

Stay alert for unusual, suspicious, or irregular transactions. Participating in, facilitating, or ignoring signs of fraudulent or misleading activity undermines the trust we have built with External Parties and each other.

You must report any suspected irregularities, including:

- Suspicious transactions or unusual payment routing
- Fraud, financial misconduct or misrepresentation
- Any activity that may violate laws, regulations, or SJ Group policies and procedures

Use SpeakUP SJ to report your concern.

For further guidance please refer to:

- Procurement Procedure
- Record Retention Policy
- Information Classification and Handling

Scenario

Record What You Do

An engineer, aware that Project A is over budget, spends 10 hours working on Project A but intentionally records those 10 hours against Project B (which is profitable) to make Project A appear on track.

✗ The Wrong Way:

Intentionally misrepresent the labour costs and charge them to the wrong project.

✓ The Right Way:

Record the time accurately against Project A and immediately report the budget overrun to the Project Manager or Finance.

The Integrity Standard:

Timesheet fraud violates the Integrity in Record Keeping. You must never charge time to the wrong project. Cross-charging is a form of fraud and misrepresentation that compromises both client billing integrity and internal financial accuracy.

1

Honest Invoicing

A contractor submits an invoice for \$10,000, but the actual service cost is only \$6,000. A staff member considers approving the full amount to “help the project” or “smooth things over.”

✗ The Wrong Way:

Approve the invoice for \$10,000 even though the actual cost is \$6,000.

✓ The Right Way:

Approve the invoice only for the actual cost of \$6,000 and ensure it accurately reflects the work performed.

The Integrity Standard:

Approving an inflated invoice violates the Non-Negotiable rule to never misrepresent financial facts. It exposes SJ Group to potential fraud, undermines internal controls, and compromises the accuracy of our financial statements. Always ensure invoices are truthful, complete, and properly documented.

2

Assign Roles Based on Verified Expertise

A design engineer claims 10 years of senior BIM coordination experience on their CV, but verification confirms only 1 year of experience. The engineer is needed immediately for a high-level project.

3

✗ The Wrong Way:

Assign the engineer to the role despite unverified qualifications.

✓ The Right Way:

Do not assign the engineer to the role until their qualifications are fully verified.

The Integrity Standard:

All staff assignments must be based on **verified skills and experience**. Falsifying or overlooking verification of qualifications risks project quality, safety, and client trust. All verification steps and discrepancies must be **documented**, and falsification of records is subject to disciplinary action.

Payments through Third Parties

A supplier requests that payments be routed through a third-party company not listed in the contract.

4

✗ The Wrong Way:

Approve the payment through the unrelated third party.

✓ The Right Way:

Do not approve the payment until the request is fully justified and verified. Escalate the issue to **Compliance** and document all communications and approvals.

The Integrity Standard:

Never process payments through an intermediary not explicitly named in the original contract or purchase order. Requests to route payments through unrelated third parties are a classic money laundering and tax evasion red flag, used to obscure the true source or destination of funds. Always verify, document, and escalate such requests to maintain compliance and protect SJ Group from illegal activity.

Project Milestone Reporting and Payment Integrity

A Project Manager (PM) is under pressure to close out the books for the fiscal year. A critical construction milestone managed by Contractor X is 90% complete but has failed final testing. The PM considers approving the full \$100,000 milestone payment based on the contractor's verbal promise to finish the remaining 10% after the New Year holiday.

5

✗ The Wrong Way:

Report the milestone as 100% complete and approve payment, despite failed testing

✓ The Right Way:

Track the unexpected cost to complete the remaining work as a financial loss, stop all current and future payments to the contractor, and escalate the situation — including the false report and incomplete work — to Compliance and Senior Management.

The Integrity Standard:

All staff assignments must be based on **verified skills and experience**. Falsifying or overlooking verification of qualifications risks project quality, safety, and client trust. All verification steps and discrepancies must be **documented**, and falsification of records is subject to disciplinary action.

Trade Sanctions and Export Controls

Operating globally means we must follow all applicable trade sanctions and export control rules. These rules govern who we can employ and do business with, what products, services, or technology we can transfer, and the conditions under which these activities can happen.

Not following these rules can have serious consequences for both SJ Group and individuals, including fines, legal action, disqualification from contracts and loss of business opportunities.

An export happens whenever a product, service, technology, or technical information is sent or made accessible to another country or to a non-citizen—whether physically, electronically, or verbally.

You must never:

- Export controlled items, software, or information without proper authorisation.
- Facilitate transfers to sanctioned countries, restricted parties, or prohibited end uses.
- Circumvent licensing requirements or help others bypass trade controls.

Sanctions and Restricted Parties

You must:

- **Check Parties:** Ensure External Parties are not on restricted or sanctioned lists before doing business.
- **Raise Concerns:** Escalate any potential sanctions violations to Compliance immediately.

You must never:

- Conduct business with sanctioned countries, individuals, or entities.
- Facilitate payments, transfers, or transactions that could violate sanctions.

Key Point: Exports and sanctions rules are not just legal requirements—they help protect SJ Group's reputation, ensure trust with our partners and keep our business operating safely worldwide.

Anti-Money Laundering (AML) and Tax Compliance

At SJ Group, we are committed to preventing money laundering and ensuring all financial transactions are legitimate, transparent, and compliant with applicable laws. This protects our people, our partners, and our reputation.

You must:

- **Verify Transactions:** Ensure all payments, invoices, and financial transactions come from legitimate sources and match approved contracts.
- **Perform Due Diligence:** Before engaging with any External Party, and continuously throughout the relationship—verify their identity, reputation, and legitimacy. Ensure they are financially sound, comply with laws, and are not on sanctions or restricted lists. Failing to do so may expose SJ Group and individuals to criminal liability.
- **Follow Controls:** Adhere to internal controls, approval limits, and delegation of authority.
- **Record Accurately:** Keep clear, complete, and transparent records of all financial transactions.
- **Report Concerns:** Escalate any unusual or suspicious activity to Compliance immediately.

You must never:

- Approve cash or unusually structured transactions without verification and escalated approvals.
- Transfer payments to an unknown entity, country, or bank account.
- Bypass SJ Group policies or procedures to process a transaction.
- Conceal the origin, ownership, or purpose of funds.
- Participate in, facilitate, or ignore activity that could constitute fraud, money laundering, or tax evasion.
- Misrepresent or falsify tax information, filings, or supporting documentation.

Key Point: Following these rules ensures that all financial activities at SJ Group are lawful, transparent, and above reproach, and protects both the company and employees from serious legal and reputational risks.

Scenario

Vendor Screening and Sanctions Compliance

During a routine vendor screening, the CEO of a potential new supplier returns a partial match to the U.S. Office of Foreign Assets Control (OFAC) Specially Designated Nationals (SDN) List.

1

✗ The Wrong Way:

Engage or make payments to the vendor without Compliance clearing the match.

✓ The Right Way:

Do not resume engagement or payment until Compliance provides explicit, written confirmation that the match is a false positive and the vendor is cleared.

The Integrity Standard:

Any screening hit — even a partial match — must be treated as a positive match until verified by Legal or Compliance. Proceeding without confirmation exposes SJ Group to severe regulatory, financial, and reputational risks. The cost of a compliance mistake is far higher than a temporary delay.

Travel to Sanctioned Countries

You are scheduled to visit family in a country that is subject to international sanctions. You plan to take your SJ Group laptop and smartphone to catch up on project work, but some files include controlled engineering data and software tools that may be subject to export controls.

2

✗ The Wrong Way:

Take company technology or access company networks or controlled technical data in the sanctioned country.

✓ The Right Way:

Obtain advance approval from Compliance before travel, and in some cases, company devices may not be permitted in the country at all.

The Integrity Standard:

Travel to sanctioned countries may trigger export control and sanctions obligations. Never take SJ Group technology or access company systems in a sanctioned location without prior Compliance approval, as doing so may violate international laws and expose both you and the company to severe penalties.

Handling Dual-Use Technical Data

You are managing an international project and need to send a technical design package (CAD files and specifications) to a non-US partner engineer. The package contains a high-tolerance heat exchanger component that has documented dual-use applications (civil and non-civil, e.g., military or nuclear).

3

✗ The Wrong Way:

Transfer the design blueprints or technical data without verification.

✓ The Right Way:

Proceed with the transfer only after Legal/Compliance confirms that it is authorised under an exception, or a required license has been obtained.

The Integrity Standard:

Any technology, software, or components with potential military or nuclear applications (dual-use) must be treated as controlled. You must obtain prior Legal/Compliance clearance before any international transfer of technical data to ensure compliance with export control and sanctions laws.

Quality

We are committed to delivering high-quality, smart and sustainable products and services that meet or exceed agreed client requirements and fulfil regulatory requirements. Upholding accuracy, reliability, and integrity is essential to our operational excellence, reputation and success.

We all play a vital role in ensuring quality by following established procedures, reporting issues promptly, and identifying opportunities for improvement. By prioritising quality in everything we do, we strengthen trust with our clients, partners, and stakeholders.

Quality is at the core of everything we do. In our dealings with colleagues, and External Parties, we must demonstrate the following:

Commitment to Quality

Deliver products and services that consistently meet or exceed agreed client requirements, industry standards and fulfil regulatory obligations.

Risk & Defect Reporting

Identify and report quality concerns, defects, non conformances, and potential risks to products or services promptly and transparently.

Compliance with Standards

Comply with all relevant quality procedures, specifications, certifications, and legal requirements.

Accountability

Be accountable for the quality of our own work, its outcomes, and question when something doesn't seem right. Leaders are expected to model and reinforce quality focused behaviours.

Accuracy & Integrity

Ensure all data, test results, performance metrics, and quality records are accurate, complete, and reported honestly, and without misrepresentation.

Supplier & Partner Standards

Ensure that External Parties meet SJ Group's quality expectations and ethical requirements.

Continuous Improvement

Proactively seek opportunities to improve processes and services, prevent defects, and actively participate in audits, lessons learned workshops, and corrective actions to contribute to better outcomes.

Training & Competence

Maintain and continually develop the knowledge, skills, and training required to perform work to the required quality standards.



Principle 5

We Engage Fairly, Respectfully and Responsibly with Partners and Stakeholders

We engage our partners and stakeholders with fairness, transparency, and respect. We act with integrity, promote sustainable practices, and ensure our supply chain aligns with our commitments to responsible conduct.



1. Fair Dealing

We are firmly committed to fair dealing and compete based on merit, innovation, and the quality of our services and products. We act in full compliance with the all-applicable competition and antitrust laws, ensuring that stakeholders receive the best value.

We do not enter into any agreements or arrangements with competitors that may restrict, limit, or distort competition. These rules apply to both formal agreements and informal understandings.

Prohibited Conduct

Price fixing:	Any agreement with competitors to raise, lower, or control prices.
Bid rigging:	Coordinating bids or agreeing with competitors who will win a tender.
Market or client division:	Dividing clients, territories, products, or services with competitors.
Sharing sensitive commercial information:	Exchanging non-public pricing, costs, margins, business plans, or other competitively strategic information with competitors.

By competing fairly, we protect our brand, maintain trust with clients and business partners, and uphold our legal and ethical obligations.

Interactions With Competitors

When interacting with competitors—whether directly or through associations, working groups, joint ventures, or industry initiatives—we must:

- Never share or solicit competitively sensitive information. Immediately stop and escalate to your manager and Compliance any discussion that drifts into risky territory.
- Consult Compliance before any collaboration that involves competitors.
- Only gather competitor intelligence from publicly available and independent sources such as market research, news, and trade publications. We must never obtain confidential information from competitors, clients, suppliers, agents, or subcontractors without their knowledge.

Violations of competition and antitrust laws can lead to severe civil and criminal penalties, significant financial consequences, and lasting damage to our reputation.



Your Choices Build Trust

Compete fairly, act with integrity, and follow the rules.

Compete Fairly

Make all bids, pricing and commercial decision independently, based on our strategy and value—never coordinate with competition and never enter into agreements—formal or informal—that restrict competition.

Protect Sensitive Information

Keep pricing, cost, future plans, and other strategic information confidential. Never share or solicit this with competitors.

Follow the Rules

Follow all applicable competition, antitrust, and fair-trade laws wherever we operate.

Be Transparent

Document meetings with competitors, including agendas and meeting notes.

Act on Risky Situation

If a conversation or request feels improper, stop, leave or step away if needed, document it and report it to SpeakUP SJ.

Gather Market Intelligence Responsibly

Use only publicly available, independent sources. Never seek or use confidential information from competitors, client, business partners or agents unless it is lawfully provided and you have permission to use it.



Scenario

The Call

A competitor calls you directly to “align” bids on a new client project, suggesting you share pricing strategies to ensure “market stability.”

✗ The Wrong Way:

Discuss bids or pricing with the competitor.

✓ The Right Way:

Politely decline to discuss pricing, exit the conversation, document the interaction, and report it to SpeakUP SJ.

The Integrity Standard:

Engaging in bid-rigging or price-fixing discussions violates antitrust laws and exposes both you and SJ Group to serious legal and reputational risk. Always maintain independent decision-making and refuse any attempts to coordinate pricing or bids with competitors.

1

Industry Association Meeting

During a trade association meeting, a competitor starts discussing future project opportunities and pricing.

✗ The Wrong Way:

Discuss future projects or pricing with the competitor.

✓ The Right Way:

Stop the discussion immediately, excuse yourself, and have your exit noted. Report the incident to SpeakUP SJ.

The Integrity Standard:

Industry events are high-risk for collusion and antitrust violations. Casual discussions about future projects or pricing can undermine independent decision-making and expose SJ Group and employees to severe legal and reputational risk. Always maintain integrity and independence in all interactions with competitor.

2

2. External Party Due Diligence

Most countries' laws make companies responsible for the actions of External Parties acting on their behalf. For this reason, knowing our partners is essential.

You must:

- Conduct appropriate due diligence before engaging any External Party—including suppliers, consultants, subcontractors, joint-venture partners, and agents.
- Assess integrity, qualifications, ownership, reputation, and compliance history.
- Verify that the External Party is not linked to sanctions, corruption risks, or government officials without transparency and approval.
- Obtain all required internal approvals before contracting, onboarding, or making payments to an External Party.
- Ensure that External Parties understand and comply with SJ Group's ethical, legal, and anti-corruption requirements.
- Monitor External Parties throughout the relationship, not just at the start.
- Report and escalate any concerns, red flags, or changes in risk profile.
- Maintain and update due diligence documentation as required.

You must never:

- Engage an External Party to perform actions that violate our Code or applicable laws.
- Ignore red flags or unusual behaviour.
- Enter into, continue or renew a relationship without the required due diligence.

Effective due diligence protects SJ Group from legal exposure, safeguards client trust, and ensures that those who represent us do so with integrity.

Scenario

New Client Situation

A company has reached out with a project opportunity. The only information you have is the company's name, and gathering further details would require payment of an additional fee.

✗ The Wrong Way:

Proceed with the project opportunity without obtaining adequate information about the company.

✓ The Right Way:

Gather sufficient information to enable proper identification of the company and effective management of risks before proceeding.

The Integrity Standard:

Obtaining sufficient information upfront is critical to identify and manage risks. Paying for necessary information may prevent larger, unmanaged risks later, protecting both SJ Group and its projects from financial, legal, and reputational harm.

1

- Reporting Obligations: If an official requests improper payments, gifts, or favours, refuse the request and report immediately to Compliance.
- High-Risk Engagements: Any activity involving political influence, lobbying, or other high-risk interactions requires prior written approval from Compliance.

Public Policy and Advocacy

Contributing to public policy discussions is a recognised and permissible business activity. However, all advocacy must be transparent, ethical, and strictly separate from any attempt to gain an improper business advantage.

- **Authorised Channels:** Engage with government authorities only through approved channels.
- **Transparency & Documentation:** Maintain clear records of all meetings, communications, and participation in policy discussions.
- **Third-Party Oversight:** Ensure any consultants, associations, or other third parties acting on SJ Group's behalf adhere to our ethical standards and are formally approved.
- **Pre-Approval Required:** All SJ Group-related political or advocacy activities require written pre-approval from Compliance.
- **Personal vs. Corporate:** Never use SJ Group funds, resources, or time for personal political activities.

This integrated approach ensures that all engagements with government clients and public policy are legal, ethical, transparent, and free from attempts to gain an unfair business advantage.

Hiring of Public Officials

All hiring decisions be made fairly, ethically and in accordance policies and relevant laws. Additional precautions, including additional review, are taken for hiring decisions involving current or former government officials, representatives, officials of public international organisations and their relatives.

3. Working Responsibly with External Parties

SJ Group is committed to engaging with any External Party ethically, transparently, and in a manner that protects our people, clients, and reputation. We partner only with individuals and organisations that share our values, operate with integrity, and comply with all applicable laws.

You must never use an External Party to indirectly perform any action that our Code prohibits. If an action would be unacceptable for you to do yourself, it is equally unacceptable when done through someone acting on our behalf.

Who External Parties Are

External Parties include any external organisation or individual we interact with as part of our work, including:

- Clients
- Competitors
- Suppliers, vendors, and counterparties
- Agents, consultants, and intermediaries
- Government officials and state-owned entities
- Project participants, such as joint-venture partners, subcontractors, or consortium members

As the External Parties may represent SJ Group in the marketplace, their behaviour can expose us to significant legal, financial, and reputational risk.

Principle 6

We Safeguard Company and Stakeholder Assets and Data

We are committed to safeguarding the assets, information, and data entrusted to us. We maintain strict privacy, cybersecurity, and information-handling practices to uphold the trust of our stakeholders.



We are committed to safeguarding information entrusted to us by our employees, clients, business partners, and third parties. Cybersecurity and data protection are not merely technical or legal obligations- they are the foundation of trust, accountability, and integrity in everything we do.

Strategic Non-Public Information – Special Considerations

In the course of our work, we may access Strategic Non-Public Information—also called Inside Information or Material Non-Public Information. This is confidential information that has not been made public and could affect a client’s strategic decisions, competitive position, financial results, or future operations.

Examples of Strategic Non-Public Information

- New, unannounced client projects (e.g., land acquisitions, facility construction, expansions, or major contract wins/losses)
- Upcoming mergers, acquisitions, divestitures, or restructuring plans involving clients or partners
- Non-public financial performance, forecasts, or changes in guidance
- Major product developments, innovations, or pending regulatory approvals

Our Responsibilities

We must handle Strategic Non-Public Information with the highest care and never misuse it. Protecting this information maintains client trust and ensures we meet our ethical and legal obligations.

You must:

- **Avoid Personal Benefit:** Never use Strategic Non-Public Information for personal gain, including trading in securities of clients or business partners.
- **Limit Access:** Share information only with colleagues who have a legitimate business need (“Need-to-Know” principle).
- **Protect Confidentiality:** Never disclose information to unauthorised colleagues, family, friends, or anyone outside SJ Group.
- **Be Mindful:** Avoid discussing sensitive information in public or unsecured settings.
- **Follow Procedures:** Handle and document access to sensitive information according to internal policies.
- **Report Issues:** Immediately notify Compliance of any suspected misuse, accidental disclosure, or unauthorised access.

By respecting and protecting Strategic Non-Public Information, we preserve client trust and uphold SJ Group’s commitment to integrity.

This responsibility extends not only to SJ Group’s own resources, but also to those belonging to External Parties. We must protect these assets from loss, damage, misuse, theft, or waste at all times. By handling information and resources with care, we preserve trust, maintain our competitive advantage, and prevent commercial, legal, and reputational harm.

For further guidance please refer to

- Cyber Security Policy
- Data Privacy Procedure

Area	What You Must Do	What You Must Never Do
Use of Company Assets	Use company assets only for legitimate business purposes. Maintain and secure equipment, systems, and devices. Obtain authorisation before taking assets off-site.	Never use company assets for personal gain or unauthorised purposes.
Confidential, Proprietary, and IP Information	Safeguard all confidential, proprietary, and IP information from unauthorised access, sharing, misuse, or disclosure. Share only with those who have a legitimate business need. Continue protecting information after employment ends.	Never disclose, misuse, or access confidential or IP information without proper authorisation.
Data and System access	Access systems and data only when authorised. Keep data accurate and protected from unauthorised changes. Store and transmit personal data securely. Use personal data only for legitimate business purposes.	Never bypass security controls, share personal data without safeguards, or compromise data integrity.
Cybersecurity & Privacy	Integrate cybersecurity and privacy considerations into design, engineering, and development activities. Use secure networks, approved storage solutions, and safeguard passwords. Stay vigilant against phishing, malware, and social engineering. Consult experts when needed.	Never ignore cybersecurity or privacy requirements. Never use insecure channels or weak protections for sensitive data.
Personal Data	Use personal data only for legitimate business purposes. Store and transmit securely. Share only when there is a legitimate business need with proper safeguards.	Do not misuse or improperly disclose personal data.
Software Use	Use software only for legitimate business purposes. Ensure proper licensing. Follow IT-approved installation and usage guidelines.	Do not use unlicensed software or software for which SJ has not paid. Install unapproved software. Use software to compromise security or evade copyright/trademark protections.
Safeguarding Third-Party Resources	Protect assets and information belonging to clients, business partners, and other third parties. Handle all resources responsibly.	Never misappropriate, misuse, or expose third-party resources to risk.



Scenario

Using Licensed Software Only

An employee downloads unlicensed software to complete a project faster and shares it with colleagues.

✗ The Wrong Way:

Download unlicensed software or share it with colleagues. This violates copyright and license laws, exposes SJ Group to legal penalties, and could compromise system security.

✓ The Right Way:

Use only approved, licensed software provided by SJ Group.

The Integrity Standard:

Always use approved, licensed software and follow IT security guidelines. Doing so protects SJ Group's assets, information, and technology, ensures compliance with the law, and maintains the security and integrity of our systems.

1

Responsible Use of Company Assets

Jamie takes a company laptop home to work on a client project over the weekend but uses it to run a personal online business.

✗ The Wrong Way:

Use the company laptop for personal business activities.

✓ The Right Way:

Use company assets only for legitimate business purposes. Do not use the laptop for personal ventures.

The Integrity Standard:

Company assets must be used solely for legitimate business purposes. Always obtain authorisation before taking any assets off-site, and never use them for personal gain, as misuse can compromise security, accountability, and trust.

2

Using Employee Information Responsibly

A bid manager uses the CV of an engineer in a bid without obtaining their permission.

✗ The Wrong Way:

Use the CV or personal data of an employee for a bid without their consent.

✓ The Right Way:

Obtain explicit authorisation from the employee before using their CV or personal information for any bid or external submission.

The Integrity Standard:

Respect for **personal data and privacy** is essential. Using employee information without permission violates trust, may breach privacy laws, and undermines the integrity of SJ Group's operations. Always ensure **consent and authorisation** before sharing any personal data externally.

3

Securing Company Assets and Confidential Information

A bid manager working on a confidential bid proposal leaves a laptop containing sensitive bid information in a common area while attending a dinner party.

✗ The Wrong Way:

Leave company assets, especially laptops with sensitive information, in an unsecured location.

✓ The Right Way:

Always keep company resources secure. Do not leave laptops or sensitive information unattended. Handling company assets and confidential client or third-party information is the responsibility of every SJ employee.

The Integrity Standard:

Respect for **personal data and privacy** is essential. Using employee information without permission violates trust, may breach privacy laws, and undermines the integrity of SJ Group's operations. Always ensure **consent and authorisation** before sharing any personal data externally.

4



Principle 7

We Communicate Responsibly

We communicate with integrity and responsibility, providing accurate and clear information, and protecting private or sensitive details in all interactions.



Using Social Media and Public Forum

Social media and digital platforms are important opportunities to engage with our stakeholders and strengthen our relationships. However, all electronic communications—whether on social media, email, or internal systems—are permanent, transferable records that can be copied, altered, or shared without our knowledge. Therefore, you must use good judgment, follow all company policies, and act responsibly whenever engaging online, whether personally or professionally.

Protection of Information and Representation

- **Protect Confidential Information:** You must never post or share non-public information about SJ Group, our clients, business partners, or shareholders. This includes financial data, intellectual property, business plans, strategies, upcoming projects, internal announcements, or personal data.
- **Official Channels:** Any social media message communicated on behalf of SJ Group must be approved and published through Company-approved channels.
- **No Unauthorised Representation:** Unless authorised, you must not state or imply that you are speaking for SJ Group. If you mention your employment or discuss industry topics, make it clear that your views are your own and do not represent SJ Group's official position.
- **Sensitive Content Approval:** You must not post anything about SJ Group that could negatively impact the company without prior review and authorisation from Communications and Marketing.

Professional Conduct and Privacy

- **Maintain Professionalism:** Always communicate respectfully. Avoid offensive, demeaning, sexually explicit, discriminatory, harassing, or threatening content.
- **Third-Party Materials:** Only share content created by clients, business partners, or colleagues when you have clear permission to do so.
- **Privacy and Permanence:** Remember that online actions are public and permanent. Do not share personal data about colleagues without their consent. Once information is online, it can be copied, altered, or distributed without our knowledge.
- **Internal Channels:** Participate constructively and respectfully when engaging on internal platforms, collaboration tools, or chat systems.

Media Inquiries

- **Redirect All Inquiries:** Forward any requests from journalists, bloggers, or external parties to media@sigroup.com
- **Designated Spokespeople:** Only designated spokespeople may speak publicly on behalf of SJ Group.

Improper Use of SJ Group Technologies or Electronic Communications

You must never misuse of company systems, including:

- Posting or viewing sexually explicit, offensive, or inappropriate content.
- Using derogatory, discriminatory, threatening, or abusive language.
- Sharing content that violates our Values or professional standards.

SpeakUP SJ

If you become aware of or suspect inappropriate use of social media, company technologies, or electronic communications, report it immediately to:

- Communications and Marketing
- SpeakUP SJ
- Compliance

Reporting concerns helps ensure we use technology responsibly and protect our reputation.

Scenario

Protecting Proprietary and Confidential Information

A project manager emails proprietary bridge design files to a friend at a competitor company.

✗ The Wrong Way:

Share proprietary information without proper authorisation.

✓ The Right Way:

Safeguard proprietary information. Do not share it without proper authorisation, as this violates confidentiality and intellectual property (IP) rules.

The Integrity Standard:

Employees are responsible for protecting all proprietary, confidential, and intellectual property information. Unauthorised sharing undermines client trust, exposes SJ Group to legal risk, and compromises the integrity of our operations. Always verify authorisation before sharing sensitive information.

1

Social Media and Confidential Project Information

A civil engineer posts a photo of an under-construction industrial site on social media before client approval.

✗ The Wrong Way:

Post photos of an under-construction industrial site on social media without client approval.

✓ The Right Way:

Do not post content on social media before obtaining client approval, as it violates SJ Group's values, professional standards, and confidentiality obligations.

The Integrity Standard:

Employees must safeguard confidential client and project information. Sharing information publicly without authorisation can harm client trust, damage SJ Group's reputation, and breach confidentiality agreements. Always verify approval before posting any work-related content externally.

2

Miscellaneous

Risk Assessment and Management

We proactively identify, assess, and manage risks, including bribery, corruption, fraud, misleading or deceptive practices, and collusive or coercive conduct, across all our operations. Our business processes embed risk parameters and consider relevant compliance and CPI risks, with regular reviews in every country, region, and market sector where we operate or pursue business. Where significant risks are identified, we implement measures to manage them to an acceptable level, and if a risk cannot be effectively managed without undue cost, effort, or impact, we avoid it.

We monitor and update these risks and mitigation actions throughout the year to ensure they are effectively managed and controlled.

Compliance Training

Compliance will develop training for SJ personnel at regular intervals to ensure Individuals understand this Code, related policies and procedures, and processes for suspected non-compliance. Training material will be reviewed annually for effectiveness and relevance completion data and feedback.

Individuals must complete this training when requested.

Compliance will also identify further training needs for various levels of management and regional and functional roles considering the risks of policy breaches, and will facilitate the delivery of training at intervals.

Other Requirements

This Code is supported by additional policies, procedures, work instruction and guidelines that may be region specific or function specific. You are expected to comply with these additional requirements where applicable. Please refer to your Business Management System for details of any additional obligations or local requirements that apply to your role.

Glossary

Accommodation – Lodging or overnight stay arrangements offered to or received from an External Party.

Assets – Includes buildings, facilities, vehicles, equipment, computer systems, resources, confidential information and records

Benefit – Any advantage (business or personal), or anything else of value, whether in cash or in kind. This includes cash payments, gifts, hospitality, travel accommodation, favours, kickbacks, employment, personal and business opportunities.

Bribe – The offering, giving, or accepting anything of value to improperly influence a person's behaviour or decision, or gain an advantage.

Business Partner or Partner – associate, contractor, vendor, consultant, joint venture partner, sub-consultant, sub-contractor, supplier, and any other entity or party external to SJ Group that performs services for, or on behalf of SJ Group.

Candidate - Any person being considered for employment with SJ Group.

CEO – Chief Executive Officer

Charitable Contribution – A monetary contribution or in-kind contribution to a charitable organisation, whose goals are primarily philanthropy and serving the welfare or well-being of the general public, rather than that of a particular group or individual.

Child Labour – Employment of children below the legal minimum age or in work harmful to their development.

Close Associate – Any individual or entity who has significant personal (including religious or spiritual relationship), social, or professional relationship with an Employee

Collusive conduct – An arrangement between two parties designed to achieve an improper purpose, including to influence improperly the actions of another party.

Confidential Information – Non-public data that could harm SJ Group or its clients if disclosed, such as:

- Trade secrets, client list business plans, pricing, forecasts, bids, financial information
- Technical designs, innovations inventions, patents software, calculations
- System access credentials, employee access information
- Any other proprietary or sensitive data

Coercive conduct — including use of intimidation, threats, pressure, or undue influence to obtain an improper advantage or force another person to act against their will.

Debt Bondage – Services required to repay a debt under unfair or deceptive terms.

Employee – Any individual or person who works for, acts on behalf of, or represents SJ Group, including SJ Group employees, directors and other officers.

Entertainment – Leisure or recreational activities such as meals, drinks, concerns, sporting events, or cultural shows offered to or received from an External Party.

External Party/External Parties – Any individual or entity which is not an Employee, and includes any current, former or prospective client, associate, contractor vendor, joint venture partner, consultant, sub-consultant, supplier, government entities and public officials.

Facilitation Payment – Small improper payments made to secure or expedite a routine government action.

Family Member – A family member of an individual which includes:

- a spouse, civil partner or domestic partner of the individual;
- a grandparent, parent, sibling, child, niece, nephew, aunt, uncle and cousin, or a spouse, civil partner or domestic partner of any of the aforesaid family members; or
- any individual sharing the same household.

Forced or Compulsory Labour – Work demanded under threat, without freedom to leave.

Gift – Any item, benefit, or service of value offered to or received from an External Party without payment or reciprocal obligation.

GHE – A collective term referring to Gifts, Hospitality, and Entertainment offered to or received from an External Party

Hospitality – Travel, Accommodation, meals, or hosted arrangements offered to or received from an External Party in connection with a business activity.

HSE – means Health, Safety, and Environment

IFIs – International Financial Institution, an international organisation which provides financial support such as loans, grants and technical assistance for development projects and initiatives to promote economic development for various countries.

IP – Intellectual Property

Individual – any employee, person or business partner acting for or on behalf of SJ Group.

Investigation – A formal, confidential process to investigate allegations of misconduct, involving the collection of evidence, interviewing parties, and the determination of facts.

JV – Joint Venture

Joint Venture Partner – An entity or External Party collaborating with the SJ Group to undertake a specific project, either by forming a legally separate entity (incorporated JV) sharing assets, risks, profits, and ownership, or by working under a contractual agreement without creating a new entity (unincorporated JV), sharing resources, risks, and profits as agreed.

Modern Slavery – Exploitation of people who cannot refuse or leave due to threats, coercion, deception, or abuse of power.

Money laundering – The process by which a person or group tries to conceal illegal funds or attempts to make the sources of their illicit funds look legitimate.

Our – represents SJ Group or any individual.

PPE – Personal protective equipment

Public Official – A public official, including any of the following:

- any official or employee of, person acting in an official capacity for or on behalf of, or individual performing work under a contract for or who is otherwise in the service of, any:
- government or government department, agency or instrumentality;
- government-owned or controlled corporation or enterprise; or
- public international organisation including any donor or lender of development funding;
- any person holding or performing the duties of an appointment, office or position under any law;
- any individual who holds or performs the duties of an appointment, office or position under any law;
- any individual for a political party or for political office;
- any political party, official of a political party or funding organisation for a political party.

Retaliation – Any direct or indirect act or omission of any person that is: (a) intended to, or which ought reasonably to be understood to, cause any current or prospective Incident Discloser or Investigation Participant to refrain from providing truthful, accurate or any information; or that (b) that would impede or interfere with the commencement or progress of any Investigation. Retaliation includes actual or threatened dismissal, suspension, demotion, harassment, discrimination, or any form of detriment or harm against an Incident Discloser or Investigation Participant.

Restricted Parties – Individuals, companies, organisations, or government entities that are listed on sanctions or watch lists and with whom SJ Group is prohibited or limited from doing business.

Sanctions – Legal restrictions imposed by governments or international authorities that limit or prohibit trade, financial transactions, or other business activities with certain countries, individuals, or entities.

SJ Group – Surbana Jurong Private Limited and all its wholly owned subsidiaries.

Sponsorship – A strategic partnership in which SJ Group provides monetary or in-kind contribution to an event, initiative, organisation, or individual, in exchange for recognition, brand visibility, or alignment with social, professional, or marketing objectives. Sponsorship activities include but are not limited to purchasing table at an industry event, congratulatory messages, logo advertisements, joint announcements, anniversary celebrations, etc.,

Supervisor – The person who directly oversees an individuals or employee's day-to-day activities and performance, serving as their primary point of contact for work-related guidance, task assignments, and performance feedback. In cases involving matrix or indirect reporting lines, the relevant supervisor is the individual with oversight responsibilities pertinent to the declared Conflicts.

Sub-consultant – A party providing specialised services or support on a project, typically operating under the direction or supervision of SJ Group.

Travel – Transportation arrangements such as airfare or land transfers offered to or received from an External Party in connection with a business-related activity.

We – refers to everyone at SJ Group, including employees, the board of directors, individuals acting for or on behalf of SJ Group and/or those in an employment-type relationship.

You – an individual, employee, the board of directors, individuals acting for or on behalf of SJ Group and/or those in an employment-type relationship.

Explore
our impact.

