

# BUILDING WITH INTEGRITY

OUR CODE OF BUSINESS CONDUCT | 2024



High performance with high integrity is key to sustainable success.

Acting with integrity creates trust, protects our reputation, lowers our cost of doing business, and enhances shareholder value.

Acting with integrity is about doing the right thing all the time and starts with behaving in compliance with our Code.

It is our duty to act with integrity and to enable others to do the same.

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“We are all responsible for the reputation of ORIS. I know I can count on you to put integrity and sustainable business practices at the center of everything we do.”



# Message from the CEO

Dear colleagues,

Our Code of Business Conduct defines the behaviors expected of employees. While it cannot explicitly cover all business situations, it sets out some examples and the spirit in which we operate. We rely upon all our employees to act with integrity every day – with no exceptions. We are very proud of our products, operating standards, and our people. We are uniquely placed to be a leader in our industry and we should all embrace the opportunities, and the responsibility, that this position entails.

Please read and ensure that you understand the rules contained in the Code of Business Conduct. If you are unsure about anything, discuss it with your line manager. I expect everyone to work according to both the letter and the spirit of the Code across all our operations, at all times.

We are all responsible for the reputation of ORIS. I know I can count on you to put integrity and sustainable business practices at the center of everything we do.

Best regards,

**Nicolas Miravalls**  
Chief Executive Officer

**Renaud De Montaignac**  
Chief Operational Officer

# Introduction

Our Code offers guidance and provides examples to help you when you are confronted with challenging situations in your daily work. It also contains references to ORIS policies, relevant laws, and regulations because these provide the background for many of the topics included in our Code and our Compliance Program.

ORIS will continue to update and develop new policies that will provide further guidance, so please check your local Intranet regularly for new developments.

## Acting with integrity

ORIS strives to create an environment where honesty and accountability flourish and compliance is a central focus. Using common sense and good judgment together with our Code and ORIS policies and directives will usually be sufficient to ensure business is conducted with integrity. Our Code cannot anticipate every situation we might encounter in the workplace, but it will help us to make sound and ethical decisions. We expect our employees to have the courage to take the right decisions based on our ethical principles and to uphold them, even when under pressure.

## Everyone, everywhere

Every employee, director, and officer (“employees”) in all wholly owned ORIS companies and all joint ventures under our control must follow this Code at all times when representing or working for ORIS. In companies over which we have no control, we seek the adoption of the standards of behavior reflected in this Code. All persons, including service providers, subcontractors, and business partners, will be required to act consistently with our Code when acting on our behalf or in our name.

## Education and training

All employees receive introductory and regular ethics and compliance training. These sessions are opportunities for you to raise questions and to discuss how to make this Code part of your daily work in practice.

## Higher standards for supervisors

Supervisors at all levels have additional responsibilities under our Code which include creating an open environment in which employees feel comfortable to ask questions, raise concerns, and report misconduct. Leaders with behavioral integrity are valued and promoted in the organization.

## Supervisors are expected to

- Lead by example – in other words, show by their behavior what it means to act with integrity.
- Communicate with those who report to them to ensure employees understand our Code’s requirements and have the resources to meet them.
- Support employees who, in good faith, raise questions or concerns.
- Enforce the Code consistently.

## Violation of our Code

We must all adhere to our Code. Violations of our Code, our policies, directives, or the law can have serious consequences, including disciplinary action up to and including termination of employment, as well as possible civil or criminal penalties both for the company and for individuals.

### Before you act, always ask yourself, could my conduct

- Be viewed as dishonest, unethical, or unlawful?
- Damage ORIS or its reputation if it became public?
- Cause ORIS to lose credibility with its employees, customers, shareholders, or communities?
- Hurt other people, such as other colleagues, customers, or shareholders?

If the answer to any of these questions is “YES” or even “MAYBE”, you have identified a potential issue and should seek guidance among the many resources available to you, such as your supervisor, or Human Resources.



## What does this mean for me?



The ORIS sales teams have worked long hours for months in the hopes of winning a huge contract with a development bank. The week before the tender is to be awarded, the head of sales receives a call from a lawyer who tells him that he can guarantee ORIS wins the bid if ORIS employs an associate who has good contacts at the development bank.

As winning this project is in the best interest of ORIS, the CFO feels tempted to take the offer. What should he do?

**This situation raises a red flag. While winning a deal is in the best interest of ORIS, it is not in its best interest if it comes at the expense of breaching the law or harming ORIS' reputation. He should not proceed without consulting with his supervisor.**



Important to note: When there is a difference between a local legal requirement and our Code, we always apply the higher standard. If adherence to the Code appears incompatible with applicable local law, you should seek advice from your local compliance officer.

# 1. INTEGRITY IN THE WORKPLACE



# 1.1 Health and Safety (H&S)

At ORIS we strive to create a healthy and safe environment for our employees, contractors, customers, and stakeholders. Nobody should get injured while working with or for us. Our goal is zero harm to people. To achieve this, we need the commitment of everyone.

Through our performance management processes, we ensure that every employee understands what she or he is accountable for, and what support they can rely on to achieve success. We aim to provide a safe and healthy work environment and also to work with employees and contractors to develop a culture that encourages both personal and collective responsibility for H&S.

We integrate H&S into all business processes and encourage a culture where concerns are raised and solved within the business unit and with the support of the H&S function.

Health and Safety is the core value for ORIS and this means that every single employee and contractor who comes into contact with ORIS must know what to do to prevent a serious injury or fatality.



## The Health and Safety Rules :

**Rule 1** | I assess and control risks before starting any task.

**Rule 2** | I only perform activities for which I am authorized.

**Rule 3** | I never override or misuse health and safety devices,  
and I always use the required PPE.

**Rule 4** | I do not work under the influence of alcohol or drugs.

**Rule 5** | I report all incidents.

Living by these rules is a condition of employment.

## What does this mean for me?



When arriving at your workplace you realize that a colleague is not using the proper tools for a task. What should you do?

**No one is allowed to override or interfere with any safety provision (which includes risk assessments and using appropriate tools). You should therefore raise your concern with your colleague and ask if he needs your help to ensure the task is performed safely.**



You arrive early at work one morning and see a colleague swallowing several pills together with a canned drink. Upon greeting your colleague in the cloakroom, you notice a slight smell of alcohol on his breath. When you ask if he has had an alcoholic drink, he tells you that he has not, and that it is just mouthwash. What should you do?

**In order to make sure everyone is safe in the workplace, it is important that you raise your concern about your colleague with your supervisor or Human Resources. Your colleague may have a problem that he needs help with, and working while under the influence of alcohol or drugs can impair the safety of more than just himself.**



You are aware of a H&S related incident in your organization and suspect that it has not been reported according to the rules. What should you do?

**Ensure your manager is aware of the incident and confirm with her/him that the issue has been reported. If you are uncomfortable speaking directly with your manager about the issue, speak with your HR. If these avenues do not seem possible, this would be a good time to use the Whistleblower Channel.**



# 1.2 Diversity, fairness, and respect

We believe we have a responsibility to treat each other with dignity, which means appreciating diversity, whether that diversity exists because of race, religion, gender, sexual orientation or any other difference. Differences bring to light different perspectives of the world, which enhance ORIS perspective of the world and enable us to be the best we can be. Thus, we value and promote a workplace that is inclusive and fair and which fosters respect for all of our fellow employees, customers, and business partners.

We all strive to create an environment in which personal dignity, privacy, freedom of association and collective bargaining, and the personal rights and safety of every individual are part of our everyday work experience. We believe respect in the workplace is fundamental to performance and engagement.

All employees without regard to job title or level will be treated fairly in matters affecting promotion, training, hiring, compensation and termination.

## No threats or acts of violence

To keep our work environment free from violence, abusive behavior, or intimidation, all employees should demonstrate courtesy and respect not only on ORIS property, but also when conducting ORIS business – whether during a customer meeting, or interacting with the local community. Always act professionally.

### Harassment

“Harassment” is a form of discrimination that consists of unwelcome behavior and has the purpose or effect of creating an intimidating, hostile, or offensive work environment. Harassment can come in many forms, including physical actions, verbal or written remarks, or visual depictions.

Sexual harassment is evidenced by unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature that tends to create a hostile or offensive work environment. ORIS strictly prohibits any form of harassment, whether done by an employee or a non-employee.



### Discrimination

We work together with individuals of various ethnic backgrounds, cultures, religions, ages, disabilities, medical conditions, races, sexual identities, gender, world views, and affiliation to political organizations, unions, or minority groups. Consistent with our respect for each other and with the employment laws of numerous countries in which we work, we do not tolerate discrimination against anyone on the basis of any of these characteristics or any other comparably offensive behavior. These principles extend to all employment decisions including recruiting, training, evaluation, promotion, and reward.

## What does this mean for me?



You are searching for a candidate to hire as the sales manager for the sales department. You believe that sales business is “male business” and ask yourself if you can consider only male applicants for the sales manager position.

You are not permitted to search only for male applicants nor may you reject the applications of women simply on the basis of sex; this would be discrimination on the basis of gender. Your search must be focused on the qualifications, skills, and experience of the candidates and how they meet the essential functions of the position.



One of your colleagues regularly shares jokes with his neighbor at the next desk. Everyone in the office can hear the jokes and the comments they provoke. Sometimes these jokes contain references that some people find funny, but others find to be of questionable taste or offensive. Jokes that make fun of people’s sexual orientation appear particularly upsetting to one individual.  
What should you do?

**You should speak to your colleague and point out that even if he finds the jokes funny not everyone else in the office does and that some of them are offensive. If he doesn’t stop making the remarks, you should raise the matter with your supervisor or Human Resources.**



During the course of an office, you notice a wall calendar exposing female nudity. Although you do not like it, you do not want to react as, after all, there are no female coworkers in that particular area of the office.

**You should speak up. The display of pictures or drawings of a sexual nature in any ORIS workplace is considered visual harassment and explicitly prohibited. You should communicate your findings to the supervisor or human resources so that the calendar is removed.**



# 1.3 Protection of our company assets

All employees are responsible for protecting our company assets and using good judgment to ensure that physical and intellectual property as well as financial assets are not damaged, stolen, misused or wasted.

## Protecting physical assets

ORIS' physical assets, such as equipment, materials and facilities, are instrumental to performing our day-to-day jobs. These assets have been accumulated through the hard work of people. By working for ORIS, we each have assumed responsibility for these assets and must safeguard them from theft, loss, misuse, and waste. In addition, we must make sure that all resources are used for appropriate business purposes.

## Protecting proprietary assets

At ORIS, we regularly produce valuable, non-public ideas, strategies, and other kinds of business information, which we own and need to protect as intellectual property. Such information is a large part of what gives us our competitive advantage. Improper disclosure of such information is prohibited, and we must be mindful of the risks of improper disclosure of confidential information.

## Employee and third-party confidential information

Access to prospective, current or former employee records and personal data, including performance evaluations, salary, pension and benefits, is only permitted to persons with proper authority and in accordance with data privacy laws. In addition, we are responsible for protecting confidential information entrusted to us by our customers, suppliers and other business partners as carefully as we protect our own information.



In the ordinary course of business, information is acquired about other companies, including customers, suppliers, and competitors. There are, however, legal and ethical limits on acquiring competitive information :

- We should not acquire information through improper means, such as through bribery or spying on our competitors.
- We should generally not request or obtain competitive information from non-public sources. Consult your local compliance officer to clarify what "non-public" means in a particular situation if you have any doubts.
- We should not hire an employee of a competitor to get confidential information or encourage employees of competitors to disclose confidential information about their former employer.
- We should not accept information offered about a competitor that may be confidential. You should ask if it is confidential, how it was obtained, and if the material being offered carries a classification such as "secret", "confidential", "proprietary", or "for your eyes only".

## What does this mean for me?



During my commute to the office on the train, I sometimes make work- related calls. Is this a problem?

**You must be careful not to discuss non-public company information in public places, such as in taxis, trains, elevators, or at conferences and trade shows. When it is necessary to conduct a telephone call in a public place, be mindful of your surroundings.**



What should you do if a partner sends you an email with a confidential document attached to it by mistake, as a result of mixing up your name with someone else's?

**If you realize it is an error and you know the attachment is confidential, do not open it, forward it, print it out or share it. If you have opened the document, close it, do not act upon the information, and contact your manager immediately. In any event, do not delete the mail before speaking to your manager.**



## 1.4 Information systems, email, and social media

Technology in the workplace enables us to serve our customers ever more efficiently. We rely on it to support our processes and interactions around the globe.

Internet access, email and other applications are provided for business purposes. All business communication and collaboration internally with other ORIS employees and external third-parties must be done using ORIS approved electronic communications and email accounts. In sending and receiving email communications and attachments you must apply the same standards of care as used in hard copy communications. It is prohibited to disclose externally (including to press, investors or otherwise) or post to social media sites, internal ORIS information or communications without authorization.

You must not abuse ORIS' IT systems, Internet access, email accounts, or any other information and communication media for illegal or unethical purposes. Searching, downloading, or forwarding information that is abusive or offensive may lead to disciplinary measures. You must also be aware that you are not allowed to use or copy software or data from ORIS IT systems for private purposes unless explicitly authorized by the IT department to do so.

As ORIS takes data privacy & security seriously, you must comply with our policies under ISO 27001, SOC 2 and GDPR.

Social media allows us to communicate instantly and widely. Think carefully before disseminating images or text involving your work colleagues or workplace. Unforeseen consequences could include damage to the reputations of individuals or to ORIS.



## What does this mean for me?



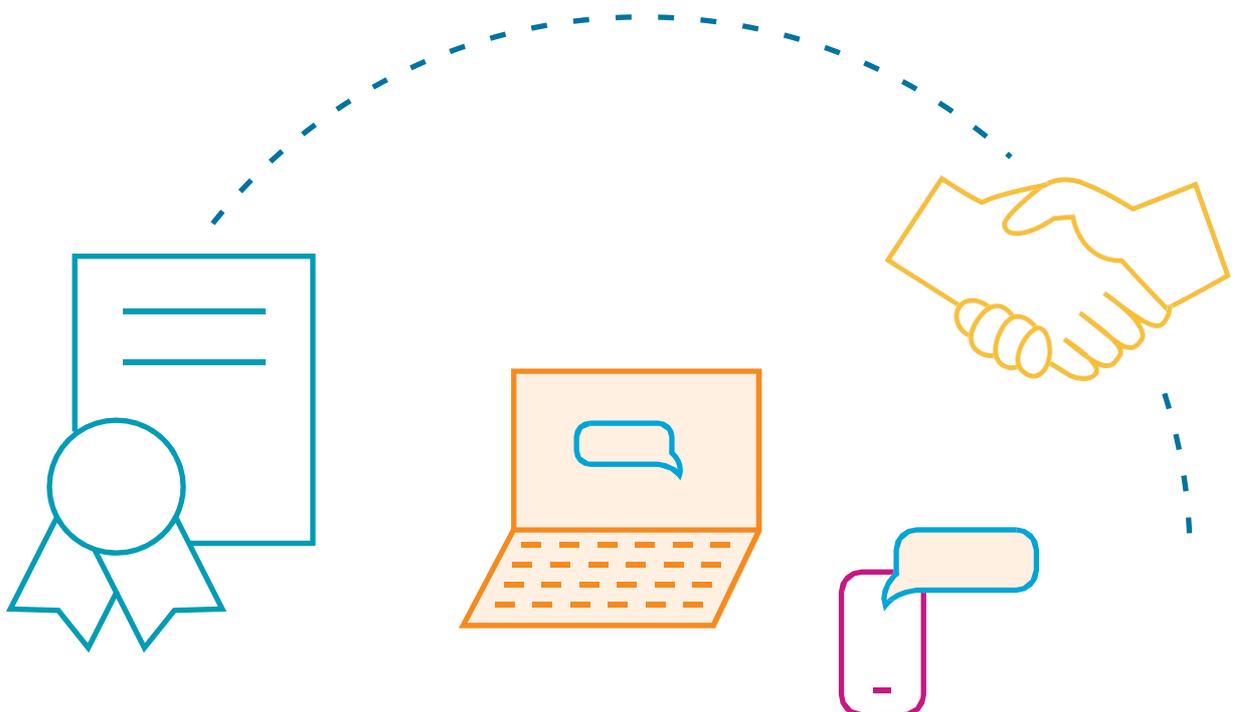
You put a copy of a Microsoft Word installer file on a USB stick and plan to install it on your home computer. You feel that ORIS would not be harmed because the original file remains on its systems. Can you proceed?

**Not likely. When ORIS acquires software, it is usually bound by a license agreement with the software company. Using the software for private purposes will most likely infringe such license agreements and ORIS could be liable for your unauthorized use. You would need permission from the IT department in order to do so.**





# 2. INTEGRITY IN BUSINESS PRACTICES



## 2 .1 Anti-bribery and anti-corruption

ORIS sells products and services based on quality, reliability, and many other things, but never bribes.

We commit to support and enable the healthy growth of communities in which we operate. Abiding by the rule of law and setting an example on how to conduct ethical business is one way for us to put this commitment into action.

We know that paying bribes – even small ones – causes tremendous harm to communities, often resulting in extortion from the middle class and exclusion of the poor from government services altogether.

We know that paying bribes is never good business, definitely not sustainable business, and that bribery in any form does not fit with the ORIS culture of integrity.

International anti-corruption laws apply to all of our operations around the globe. It is never acceptable to offer, give, authorize, or receive any form of bribe or kickback, including to or from any public official or private person. We also do not hire third parties to do things we are not allowed to do ourselves, like paying bribes. Third parties acting on behalf of ORIS must therefore never give or receive bribes.

The term “third parties” can include consultants, subcontractors, franchisees, sales agents, resellers, customs brokers, accounting or law firms, or companies that provide assistance with obtaining visas, permits, or inspection certificates, and joint venture partners.

Regardless of the type of third party, it is critical that all third parties who conduct business or provide services for or on behalf of ORIS are selected and engaged in compliance with the ORIS Third Party Due Diligence Guidance.



### Facilitation Payments

Sometimes payments to government officials are called “facilitation payments” if they are small payments made to obtain routine government services to which the person paying is legally entitled. ORIS prohibits its employees from making such payments. The only exception to this rule would be when an employee believes his or her life, personal security, or health is in imminent danger and feels bound to make a payment. In the event that an employee makes such a payment under threat to their personal security or health, all relevant details must be reported to local Compliance at the earliest opportunity, and the payment must be accurately recorded in ORIS’ books and records.

Bribes can take many forms, not only cash payments but also valuable favors such as provision of travel, school fees, charitable donations, and other forms of advantages.

## What does this mean for me?



You plan to advise on a new road project for ORIS in your country. During the negotiations with the local authorities the governor of the province informs you that a new clinic is needed in the town nearest to where the road is to be built. She makes it clear that ORIS' support in building a new clinic will not only help ORIS' planning permission for its new project, but will also support her reelection plans. What should you do?

**This request could be a breach of applicable anti-corruption laws. You should contact your supervisor or human resources about this situation and be guided accordingly.**



A third party tells you that he “knows all the right people” and that he can speed up the signing of a new contract if he is given an advance on his fee. He tells you it is needed for travel expenses but you're not quite sure what travel would be involved. What should you do?

**Payments to third parties must be made against an invoice that itemizes services actually rendered in sufficient detail that you are satisfied that they are genuine and reasonable. Paying a third party in advance at his request should make you ask why and be very cautious about accepting an explanation without checking further. You should also review the due diligence and reputation of the third party.**



## 2.2 Gifts and hospitality

Good business relationships are built on trust and goodwill, and because we value and respect our customers and business partners, either party may want to acknowledge this from time to time by offering gifts and hospitality.

By exercising common sense, discretion, and sound judgment before offering or receiving any gifts or hospitality, we can avoid good intentions being misinterpreted.

Gifts and hospitality must always be moderate and should never be used to exert improper influence or create a perception of or actual conflict of interest.

With regard to gifts or hospitality to public officials, you should always be cautious. Public officials are widely defined and cover any person exercising a public function for a given country (civil servants), which can include employees of a public agency or state-owned enterprise. Some governments and government institutions have particular rules with regard to giving gifts and hospitality to its public officials that may in fact be stricter than what is allowed by ORIS' policies and directives. If you are planning to offer a gift or hospitality to a public official and are unsure, refer to your local gifts and hospitality rules or compliance officer.

You may not use your own money or resources to circumvent the rules in our policies, directives, or as set out in this Code. All gifts and hospitality offered and provided to others on behalf of ORIS must be properly reflected in ORIS' books and records.

### Hospitality

Hospitality includes meals and refreshments, as well as cultural, entertainment, or sporting events where at least one ORIS employee acts as a host and attends. If no ORIS employee is attending then the hospitality is a "gift" and subject to the rules on gifts.

### Gifts

Gifts can include goods or services as well as other things of value, for example, loans, school fees, medical care expenses, and trips or tickets to cultural, entertainment, or sporting events. Cash gifts or their equivalent (such as gift vouchers) and tips are not permitted, with very limited local exceptions that have been preapproved by Compliance.

### Returning a gift

If a gift exceeds the standards set out in the ORIS policies or directives, tell your supervisor, document its receipt in accordance with applicable rules or directives, and politely return the gift explaining that ORIS' internal rules do not permit the acceptance of such gifts. If returning a gift is really impractical or would cause significant offense to the giver, it must be donated anonymously to charity, and if this is not possible, then accepted on behalf of the company and shared amongst employees, with Human Resources deciding on how this should be carried out.



### A basic guideline

Ask yourself if the gift or hospitality is illegal or whether it breaches either ORIS' or the other party's policies or directives. Then ask yourself whether you would feel embarrassed or put the company in an awkward position if the gift or hospitality were published on the front page of a newspaper. If the answer to any of those questions is "yes" then the gift or hospitality must not be given or accepted.

## What does this mean for me?



While negotiating prices with one of our partner they offered me a ticket to a football game that I would really like to attend. Is it alright to accept the ticket?

**No. ORIS employees are not allowed to accept gifts or entertainment from any individual or company while engaged in business negotiations, tender processes, and the like. You should thank your partner but explain to them the reason why you cannot accept their offer.**



A key ORIS customer is having a dinner party to celebrate his company's 50th anniversary. Other important business people and government officials will be there. I have been invited. Am I allowed to accept the invitation?

**Yes, provided you are invited as a ORIS representative and your supervisor has given his approval.**



## 2.3 Fair competition

ORIS believes in free markets and fair competition because this ensures our customers obtain the best products and services on the most favorable terms.

Violations of antitrust and competition laws are never in ORIS' interest and are not tolerated. In all regions and countries where we do business, we are committed to competing vigorously but fairly for suppliers and customers.

### **Our employees must never directly or indirectly:**

- Enter into agreements, understandings or coordinate activities with actual or potential competitors to:
  - Fixed prices, premiums, or any specific elements thereof; Limit or restrict the kind or quantity of products or services supplied;
  - Allocate markets geographically or according to trading partners, customer segments, or product lines;
  - Engage in any communication with competitors about bids;
  - Set the terms or outcome of a bidding process;
  - Boycott suppliers or customers as a means to prevent the supplier or customer from dealing with a competitor.

- Abuse a dominant position in a particular market.
- Enter into agreements or arrangements with entities operating at different levels of the production or distribution chain, such as suppliers, distributors or retailers, which lessen or eliminate free and fair competition.
- Exchange competitively sensitive information.
- Engage in any other behavior that would otherwise limit competition in breach of applicable laws and regulations.

There are many forms of conduct that may be subject to antitrust laws. You must abide by these laws as well as ORIS' internal policies and seek guidance from your supervisor and human resources, if you have any questions or concerns.

The rules and laws on antitrust are complex and numerous and their implementation may depend on various factors. It is better to be cautious and ask questions rather than assume an action will be acceptable – poor judgment is no excuse.



## What does this mean for me?



A representative of another software company calls you and invites you to a meeting in another country to discuss “rationalizing” the market for a service you both supply. The “rationalizing” meeting will take place outside of the country where the “rationalizing” would take place. Should you join the meeting?

**No. You must immediately contact your supervisor. Attending a “rationalizing” meeting could be extremely serious criminal conduct. Don’t be fooled by coded words like “rationalizing”. Having the meeting in another country would not change the result as this meeting can still break the applicable antitrust laws.**



A competitor approaches an ORIS head of sales and suggests maintaining prices for the next twelve months. The company is under pressure to meet its EBITDA target and the manager contemplates taking the competitor up on his offer. Should he take the chance?

**No. This would qualify as a “cartel”, which is the most severe type of unlawful agreements (in whatever form, oral or written). Acting in breach of competition law is never in the best interest of ORIS. Acting with integrity requires you to abide by the law as well as the ORIS policies and directives, even if the chances of being discovered are small and at first sight the opportunity to meet the business target appears increased. Always bear in mind that breach of competition laws can gravely damage our reputation and may have a serious criminal and financial impact for the company and individuals.**



## 2.4 Accurate recording and reporting

In all our dealings and in every form of communication we are accurate and truthful.

This is the basis of how we deal with each other, and is similarly what is expected of us in all our relationships with investors, customers, employees, and business partners, as well as with the public and all government offices. Falsification or improper alterations of records is prohibited. You must never instruct someone else to prepare or approve a false or misleading record or to do so yourself at the direction of another person. When preparing records, we must all act with integrity so that information is not incorrectly withheld, incomplete or misleading. Discrepancies in any records must be resolved with appropriate corrections and made transparent to persons who need to know of any such corrections.

### Record retention

Company records must be retained according to applicable laws and ORIS' policies and guidelines. The destruction, concealment or alteration of any record that you have been instructed to keep is prohibited. If you know or believe there is a possibility of any litigation or internal or external investigation involving any record in your possession or under your control, you must retain that record and produce it promptly when instructed to do so.

Timely, complete and honest recording of financial and non-financial information and the proper retention of our documents and records is essential to our business and is important for our:

- Credibility and reputation;
- Legal and regulatory obligations;
- Ability to make accurate projections and business decisions;
- Responsibility to shareholders and other external stakeholders.



## What does this mean for me?



It is the last week in the quarterly reporting period. Your supervisor wants to make sure that your team meets the numbers for the quarter, so she asks you to record an unconfirmed product sale now, even if the sale will not be finalized until next week. You think this will not hurt anyone in the company. Can you follow the request?

**No. Costs and revenues must be recorded in the correct time period. The sale is not yet complete. It would be a misrepresentation and could amount to fraud if you include it in an earlier period.**



You have just been appointed as a head of sales and you have discovered that there's a mistake in the numbers of contracts and licences signed in your country. The potential loss is huge. You talked to the CEO who replies that he cannot afford any update this year as he is already behind his targets. He remarks that the loss should be spread out over the coming years. Is this okay with you?

**No, in spite of your supervisor's answer, you have the responsibility to ensure that the reporting is full, fair, accurate, and timely. If you were to follow this instruction, you would be falsifying documentation.**



## 2.5 Conflicts of interest

We are all required to make business decisions in the best interests of ORIS, not based on personal interests.

A conflict of interest may arise when our personal interests interfere, or may be perceived as interfering, with our ability to perform our jobs effectively and fairly. Where we can, we avoid any relationship or activity that might impair, or even appear to impair, our ability to make objective and fair decisions when performing business on behalf of ORIS. When such relationships or activities cannot be avoided, you must disclose them promptly to your supervisor and your local compliance officer. In addition, you should similarly disclose any personal

interest that could be perceived as having a connection with the execution of your professional duties. In case of doubt, disclosing such relationships or activities is in your interest.

Transparency often removes any perception of improper activity.

### Outside engagements

You may be invited to serve as a director, consultant or member of management of an outside organization. You should first check whether such engagement is allowed under the terms of your employment contract, and in

addition make sure that it would not unduly interfere with your work for ORIS. Further, if this organization is a competitor, conducts business with ORIS, or is a public or state-owned company, the engagement must be approved by your local compliance officer and supervisor. The same approvals are required for employees wishing to run for public office. While not necessarily prohibited, many official public positions will present actual or potential conflicts of interest for the holder with the business of ORIS.



We never use ORIS property or information for personal gain or take personal advantage of any opportunity that arises in the course of our work for ORIS.

## What does this mean for me?

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A technical equipment supplier has delivered what turns out to be defective machinery and you recognize this after it has been installed. Your father-in-law owns the supplying company, and you therefore consider not having the defect remedied.

**Your decision-making should not be influenced by a personal relationship with the supplier. It is your duty to act in ORIS' best interests. You should also report the conflict to your supervisor about the fact that you have a personal relationship with the owner of the supplier.**

!

?

I have been approached by friends to invest in a company that produces raw materials for supply in the ORIS market. Does it constitute a conflict of interest if I take only a financial stake, without any say in the management?

**It is at least a potential conflict. Whether it is an actual conflict depends on various factors, including:**

- The position you hold in ORIS;
- The influence you have in the selection of ORIS partners;
- The amount of your investment and relative shareholding;
- The importance of ORIS as a prospective customer.

**In any event, you should inform your supervisor before investing in the company to obtain proper guidance and counseling. In addition, there may also be competition-related aspects to consider.**

!

## 2.6 Insider trading

ORIS supports open and fair securities markets because they are key to building trust and investor confidence.

Insider trading occurs when a company's securities are traded on the basis of material, non-public information that could reasonably affect a person's decision about whether to trade in those securities.

Information is "material" if a reasonable investor would consider the information important when deciding to buy, sell or hold that company's securities.

Information is "non-public" until it has been disclosed and adequate time has passed for the securities markets to digest the information. Examples of material, non-public information include:

- Advance notice of changes in senior management;
- Unannounced mergers or acquisitions;
- Pending or threatened litigation;

- Non-public financial results;
- Development of a significant new product;
- An unannounced stock split.

We do not trade in securities of ORIS, or any other publicly listed company on the basis of insider information obtained while working for ORIS.



Insider trading laws not only prohibit trading in securities on the basis of inside information but also the sharing of such information with third parties.

## What does this mean for me?



A heavy equipment supplier confidentially approaches you about new machinery they plan to introduce to the market. You have already decided that ORIS could not use the product, but you think it will be a real breakthrough for other industries. Once the supplier finds customers, you are sure the company's share price will increase dramatically. Are you allowed to buy securities of the supplier?

**No. You are not allowed to buy any securities of the supplier until the public knows about the new product. This is "inside information" because the introduction was confidential. There has not been full and fair public disclosure. The information is "material" because a reasonable investor would probably consider the information important in making an investment decision about the company.**



## 2.7 Sanctions & Embargoes

ORIS is represented in many markets and many regions around the world, and therefore operates subject to the laws and regulations of different legal systems.

We deliver our products, services and technology across the globe. Thus, we are committed to complying with all applicable export and import laws, including trade sanctions, embargoes, and other laws, regulations, and government orders or policies that affect trade.

Whether a product, service, or technology can be exported from one country to another depends on many factors including the nature of the item, its country of origin, its end use and end user. Sanctions and embargoes restrict transactions with certain countries, named individuals, and entities, and for certain end uses.

We must therefore be aware of these restrictions and obtain all documentation as may be required before engaging in a transaction or exporting our goods.

### What does this mean for me?



You are asked by a customer to contact an unfamiliar company located in a neighboring country. This country is subject to sanctions imposed by the UN. You do not know if you can, or should, accommodate the customer's request. What should you do?

**You should ask your supervisor how to handle the request. The ability to trade with the company will depend on many factors, including the country the customer wishes you to trade, the product being exported, how the product will be used and by whom.**



## 2.8 Preventing money laundering

It is our objective to do business with reputable business partners who conduct lawful business activities and whose funds come from legitimate sources.

Money laundering is a crime involving disguising the source of money connected with criminal activity, such as terrorism, drug trafficking or bribery. The crime occurs when criminally derived money is integrated into the stream of commerce so that it appears legitimate or its true source or owner cannot be identified.

In order to prevent ORIS from being used as a means to launder money, our employees follow all accounting, record keeping and financial reporting requirements applicable to cash payments and other forms of payments in connection with our business transactions.

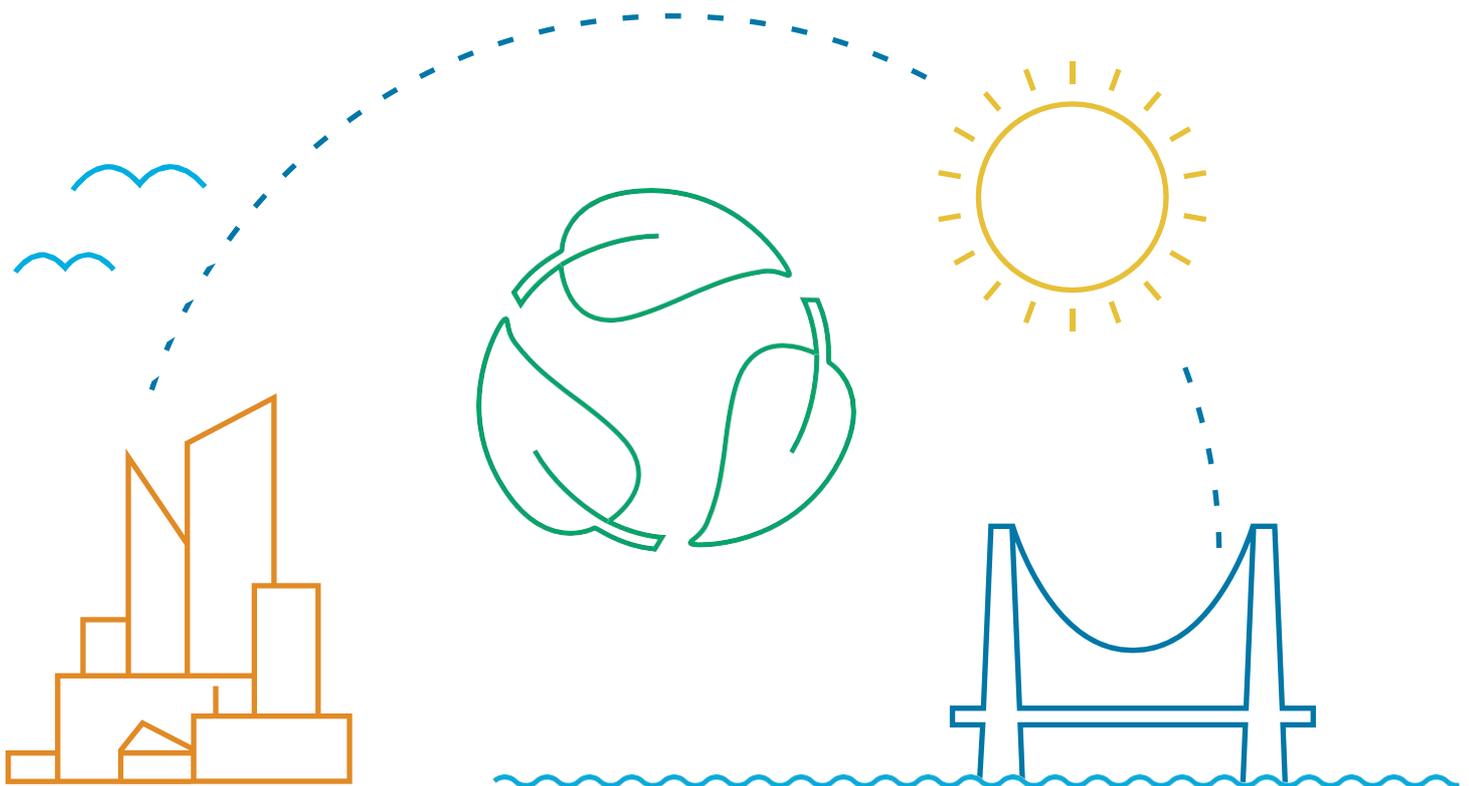
As ORIS employees, we are vigilant with regard to detecting payment irregularities and suspicious behavior of customers and others.

If you have suspicions or questions about a proposed transaction, raise questions with your supervisor.





# 3. INTEGRITY IN THE COMMUNITY



## 3.1 Environment

As responsible citizens we are all aware of our continuing obligations towards the environment, and the need for active engagement to protect and enhance our natural resources. We commit to minimize the negative impact and maximize the positive impact to nature.

ORIS is committed to protecting the environment in the countries where it conducts business, and to that end has developed policies with a strong focus on:

- Greenhouse gas emissions;
- Energy conservation;
- Water conservation;
- Reducing and properly disposing of waste in the manufacturing process;
- Sustainable valorization, recycling, recovery and reuse of waste in the production process;

- Use of sustainable raw materials and practices;
- Quarry rehabilitation/restoration and biodiversity management;
- Compliance with environmental laws and third-party requirements;
- Monitoring and reporting environmental compliance and performance.

ORIS is also subject to many government requirements and environmental laws that set minimum standards. At ORIS we strive for a higher standard of conduct.

We regularly audit performance in these areas and develop action plans to continuously improve our performance.

We encourage you to support the sustainable use of natural resources, including water conservation, the reduction and beneficial recovery, recycling and reuse of waste, energy conservation, and biodiversity management. Consult with your environmental coordinator to learn more about how you can support ORIS and ensure we meet our objectives.



## 3 . 2 Human rights

We are committed to respecting and protecting human rights wherever we conduct business.

We prohibit the following practices and will not knowingly do business with any individual or company that participates in the following:

- Exploitation of children, including child labor;
- Physical punishment;
- Violence towards employees, specifically when based on gender, origin, religion or sexual orientation;
- Forced or compulsory labor;
- Unlawful discrimination in employment and hiring practices;

- Provision of unsafe working conditions;
- Salary payments (or deductions) that illegally leave the worker below minimum wage; and
- Illegal overtime regulations.

Our commitment to human rights is embedded in our Social Responsibility Policy and reinforced by our participation in the UN Global Compact.

This system looks at our own behavior as well as that in the value chain, particularly behavior of suppliers, subcontractors and other third-party service providers.

If you have reason to think that ORIS or one of our partners is failing to abide by laws or regulations designed to protect human rights, share your concerns with your supervisor.

### What does this mean for me?



I am working with a partner. I hear a rumor that this partner employs children and sometimes prisoners on their work sites. What should I do?

**Rumors have any substance. ORIS takes human rights issues seriously. You should report the rumor to your supervisor who will trigger the proper steps with human resources to verify whether these and will make every effort to ensure its supply chain does as well.**



## 3.3 Community engagement

ORIS strives to be a trusted corporate citizen and to fulfill its responsibilities to the communities in which it operates.

We seek to do this by contributing through investment and engagement, and building relationships based on mutual respect and trust with all stakeholders in the community.

We demonstrate respect for people and the planet and ask all our employees to consider, when making business decisions, the short and long-term impacts on the community and the environment.

### Political contributions

ORIS as a company is politically neutral. Contributions to political parties, politicians or candidates for office are private matters for our employees. ORIS premises and assets may never be used to raise funds or to campaign for particular political party or candidate for office. Political donations may not be made in the name of ORIS unless expressly permitted under written local law and applicable ORIS policies and guidelines, which must require transparent and accurate documentation of such contributions and prohibit such donations to be given in exchange for an improper benefit.



## What does this mean for me?



In your capacity as a ORIS employee you are invited to attend an evening gala at which a political party's policies will be featured in the speeches before fund-raising activities get underway. Your gala ticket mentions the topic of the speech and that by purchasing it, the party will benefit. What should you do?

**Your attendance at the evening political gala could be viewed as support of the political party by ORIS. You must exercise care in accepting any such invitation and consult with your supervisor before accepting. In any event, if you do attend then it must be as a private person.**



# Advice, guidance, and reporting

Sooner or later while working at ORIS you may be confronted with a situation that presents an ethical dilemma. When that happens, do not hesitate to speak up, ask questions about your responsibilities, and report concerns or non-compliant conduct when needed. Always try first to address questions or concerns with your immediate supervisor or others who can help, such as Human Resources.

## Integrity Line

If you are uncomfortable or unsuccessful in discussing an issue with one of the choices set out above, you should be aware that the ORIS Integrity Line is another alternative to obtain advice or raise a concern in good faith about any situation that you know or suspect violates our Code or the law.

Reports to the ORIS Integrity Line can be made by filing a report at <https://integrity.oris-connect.com>

Your report will be read and investigated by the management team, who will deal with your report in a professional manner. Reports and related information will be treated confidentially and shared with only those persons who need to know in relation to safeguarding the interests of the company.

## Cooperation with investigations, audits, and internal control activities

Preventing and detecting violations of the Code or the law is taken very seriously at ORIS. Similarly, any potential violation of the Code or the law will be investigated promptly.

As such, employees are required to cooperate fully and honestly in any investigation, audit or internal control activity, which includes promptly responding to all information requests. All documents, including but not limited to hard copy, electronic and email files, are the property of the company and may be reviewed from time to time in compliance with applicable data privacy law and in accordance with ORIS policies and directives for purposes of investigations, audits or internal control activities or ensuring compliance with law.

## Protection from retaliation

ORIS does not tolerate retaliation against any employee who reports a concern in good faith. Individuals who take action against a person for raising a concern or participating in an investigation will be subject to disciplinary action, up to and including termination of employment.



[integrity@oris-connect.com](mailto:integrity@oris-connect.com)  
<https://integrity.oris-connect.com>

# What happens when you speak up

In case of questions, please contact the management team, HR or your direct manager or contact [integrity@oris-connect.com](mailto:integrity@oris-connect.com)



\* Whistleblower Channel, speak to your manager or management team

# HOW TO REPORT A CONCERN

In case of questions, please contact the management team, HR or your direct manager or contact [integrity@oris-connect.com](mailto:integrity@oris-connect.com)

WHAT YOU SHOULD REPORT	WHAT TYPE OF INFORMATION TO INCLUDE	HOW TO REPORT
<p><b>BREACHES OF LAW AND REGULATIONS</b> Particularly with regards to corruption, bribery, fraud, data piracy, danger to health, safety and environment, conflicts of interests, discrimination, harassment, antitrust and unfair competition, tax as well as books and records requirements and money laundering.</p> <p><b>BREACHES OF ANY ORIS POLICIES, DIRECTIVES AND REGULATIONS</b> Such as the Code of Conduct, ISO 27001, SOC 2 and GDPR Policies.</p> <p><b>OTHER CONCERS</b></p>	<p>All and the most detailed information that is available to you for example</p> <p><b>WHAT</b> happened, when and where</p> <p><b>WHO</b> was involved, what organizations were involved (incl. external)</p> <p><b>WHY</b> something happened, if you know it</p> <p><b>ANY</b> documents, such as emails, reports, messages, or other material that you may have</p>	<p>Through the <a href="#">Whistleblower Online Form</a> or email to <a href="mailto:integrity@oris-connect.com">integrity@oris-connect.com</a>. Alternatively, in person, by phone or email to:</p> <ul style="list-style-type: none"> <li>• Your Manager</li> <li>• Any of management team</li> <li>• Human Resources</li> </ul>
<p><b>REMEMBER</b> there is no concern that is not worth reporting. If something doesn't feel right, speak up</p>	<p><b>The management team reviews and assess all reported concerns confidentially, independently, objectively and fairly.</b></p>	





**ORIS Materials Intelligence**

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**ORIS**