OPUS2

Code of Business Conduct

About this code

We are committed to being a responsible and sustainable business and to operating within the highest level of ethical behaviour and in compliance with all applicable laws and regulations.

We are a proud signatory of the UN Global Compact. The UN Global Compact is the world's largest corporate sustainability initiative, whose participants are committed to building a sustainable future. The ten principles of the UN Global Compact form a part of the strategy, culture, and day-to-day operations of our business.
Joined in 2023.

EcoVadis is an independent sustainability assessment that considers a company's material impacts based on four key areas: environment, labour and human rights, ethics, and sustainable procurement. Ranking in the top 5 percent, Opus 2 earned an EcoVadis Gold Medal. We're proud that our scores were in the 95+ percentile, and we'll continue to maintain and improve in all four key areas.
Our last assessment date was December 2024.

In 2023, we extended our commitment to carbon reduction by adopting targets approved by the Science Based Targets Initiative (SBTi). We have committed to reducing our Scope 1 and Scope 2 emissions by 46% by 2030 and to measuring and reducing our Scope 3 emissions on an ongoing basis.

This Code of Business Conduct serves as a guiding framework Opus 2, outlining the principles and standards expected of all our team members. It reinforces our commitment to integrity, accountability, and ethical behaviour in all business interactions.

The topics addressed in this Code are supplemented by separate policies that cover the topic in more detail. This Code of Business Conduct and supplemental policies apply to all Opus 2 team members.

We have the same expectations of legality, ethics, and integrity of our supply chain. Our goal is that by working together, we can build a sustainable business relationship for both parties. We outline our expectations for our supply chain conduct regarding labour and human rights, health and safety, environmental protection, ethics, and management practices in the Supplier Code of Conduct.

Do the right thing

We commit to doing the right thing across all our locations, departments, teams and roles. This is something that is deeply embedded across Opus 2. What do we mean by *do the right thing*?

- ✓ Act with honesty and integrity, even when it's difficult or unnoticed
- ✓ Follow the law
- ✓ Treat others with fairness, kindness, and dignity
- ✓ Use good judgment
- ✓ Speak up when you have a concern

Doing the right thing should anchor to how we make decisions, interact with others and how we conduct business.

Our values

At Opus 2, what we do is important, but how we do it is just as important. Every action we take and every decision we make reflects Opus 2's values.



People make Opus 2

- Our people make Opus 2 and everything great about it
- Be respectful and considerate towards other points of view
- Engage with a positive and constructive attitude



Make things happen

- Take ownership of problems and find solutions
- Have a can-do attitude and find a way forward
- Take informed decisions despite ambiguity
- Show commitment and tenacity to get stuff done
- Once a decision is made, commit to delivering on it



Think different, be open and adapt fast

- Seek to understand the bigger picture – the 'why' as well as the 'what'
- Remain focused on outcomes and ensure we're always headed in the right direction
- Be flexible and open to new ideas – from anywhere and anyone; as pioneers, we mostly operate in uncharted waters
- Always seek feedback, learn from failures quickly and adapt constantly



Raise the bar

- Always strive for improvement
- Seek opportunities for self-development, learning and better understanding
- Learn from and help those around you
- Push yourself to be the best you can be and hold others to the same high standard



Earn clients' and colleagues' trust and respect

- Forge strong and lasting relationships, don't focus on the short-term
- Do everything possible to help clients and colleagues achieve their goals
- Be approachable, share your expertise and always add value
- Always seek to understand clients and their needs

Business integrity

We are committed to the principles of honesty and integrity, and we conduct business ethically and fairly. The foundations for our actions and behaviour are honesty, openness and transparency. This establishes trust. Everyone is urged to reflect this in their own behaviour.

Avoid conflicts of interest

Conflicts of interest arise when we place personal, social, financial or political interests before those of Opus 2. By avoiding actual conflicts of interest as well as the appearance of a conflict of interest, we will be able to act according to sound business judgment in Opus 2's best interests, rather than due to personal interest, relationship, pressure or gain. The Opus 2 team must not use their position at Opus 2, or any information made available to them in the course of their duties for Opus 2 to benefit themselves or any other persons with whom they have personal or social connections. If a conflict of interest arises, this must be disclosed by the team member concerned.

Data security and data privacy

Our clients trust us with some of their most valuable data. We take data security and data privacy very seriously. We are IS027001 certified and maintain a robust information and data security program which is externally audited every 12 months. Our security procedures include limiting access to

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personal data and measures designed to protect data from unauthorised access. Each member of the Opus 2 Team must ensure they understand their responsibilities when it comes to safeguarding data. To support knowledge and compliance, every member of the Opus 2 team is required to undertake mandatory annual and refresher data privacy and security training. Confidential or commercially sensitive information must not be shared with anyone without written authorisation from their Executive Team and always in accordance with Opus 2 company policies.

Maintain confidentiality

We promote a transparent and open culture and share a lot of confidential company information with everyone across the business, such as financial, product and customer information. Confidential information of Opus 2 must not be shared outside of Opus 2 unless there is a genuine business need to do so and unless there are proper protections and safeguards in place. Any sharing of Opus 2 confidential information requires approval from the Executive Team lead and requires a non-disclosure agreement to be in place.

Outside employment

Anyone in the Opus 2 team who wishes to take up work outside of Opus 2, including on a voluntary or part-time basis, must seek written permission and guidance from HR before accepting or commencing such work. Approval will not be given if the outside work is in conflict with the interests and values of Opus 2.

Anti-facilitation of tax evasion

We will not engage in deliberate illegal tax evasion or facilitate such evasion, and we will ensure open transparency with tax authorities.

Anti-trust/competition

Open and fair competition is good for consumers and good for business. We will comply with applicable anti-trust and competition laws as they apply to our business activities.

Financial reporting

All Opus 2 transactions will be recorded to enable the preparation of clear financial statements in conformity with generally accepted accounting principles. No false or misleading entries may be made in the books and records of Opus 2 for any reason.

Honest advertising and marketing

Opus 2 employees are responsible for accurately representing Opus 2 and its products and services in marketing, advertising, and sales materials. Deliberately misleading messages, omissions of important facts or false claims about Opus 2's products and services, individuals or competitors and their products, services, or employees are prohibited.

***Supporting Opus 2 policies**: Conflict of Interest Policy, Acceptable Use Policy, Use of AI Tools at Work, ISO27001 Policies, Staff Expenses Policy, Anti-Tax Evasion Facilitation Policy, Anti-Fraud Policy, Supplier Procurement Policy, Media and Communications Policy and Whistleblowing Policy.*

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Anti-bribery and corruption

Zero tolerance to anti-bribery and corruption

We believe in always doing business legally and ethically. We take a zero tolerance to bribery and corruption. We will comply with all applicable laws and regulations relating to prevention of bribery and corruption. We prohibit payment, offers of payment as well as anything of value directly or indirectly with the purpose of influencing or obtaining undue business or personal advantage.

We will not penalize anyone for refusing to pay a bribe, make a facilitation payment or engage in any form of fraudulent or corrupt activity, even if that refusal results in a loss of business to us.

Third parties will only be contracted by Opus 2 to perform tasks which support the company's activities provided that the fees to be paid are reasonable, all arrangements are clearly documented, and the arrangements comply with Opus 2's policies.

We respect the traditions and cultures of the countries and communities in which we work, always applying the highest ethical standards and rejecting illegal activities.

To support knowledge and compliance, every member of the Opus 2 team is required to undertake mandatory annual and refresher anti-bribery and corruption training.

Employees, suppliers, and partners are encouraged to report any suspicions or evidence of modern slavery through our confidential reporting channels. All reports will be thoroughly investigated, and appropriate action will be taken to address any violations.

Gifts and hospitality

When dealing with business partners and customers, gifts and hospitability are common practice and permitted within appropriate limits. Any gifts offered to or given by a member of the Opus 2 team in their capacity as an employee of Opus 2 are regarded as gifts to or from the company. Gifts and hospitality can, when excessive, constitute a bribe and/or a conflict of interest. Care and due diligence should always be exercised when giving or receiving any form of gift or hospitality on behalf of Opus 2. We always base our decisions on objective and verifiable reasons and are not influenced by gifts and hospitality. When granting or receiving discounts and rebates, we ensure they are appropriate. Members of the Opus 2 team should not encourage, request or demand gifts or hospitality. Gifts and hospitality may neither be given nor received as rewards, inducements or encouragement for preferential treatment or inappropriate or dishonest conduct. The value of all gifts and hospitality, whether given or received, should be proportionate to the matter to which they relate and should not be unusually high or generous when compared to prevailing practices in our industry or sector. All gifts and hospitality, whether given or received, must be notified to the Finance Director or Head of Finance and must be recorded in writing.

Supporting Opus 2 policies**:** *Anti-Bribery Policy, Anti-Fraud Policy, Staff Expenses Policy, Supplier Procurement Policy, Acceptable Use Policy, Use of AI Tools at Work, ISO27001 Policies, Staff Expenses Policy, Anti-Tax Evasion Facilitation Policy, Anti-Fraud Policy, Media and Communications Policy and Whistleblowing Policy.*

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Zero tolerance to modern slavery

We are committed to upholding the highest ethical standards and ensuring that our operations and supply chains are free from any form of modern slavery or human trafficking. We recognize our responsibility to combat these abuses and are committed to respecting and promoting human rights in every aspect of our business.

We have a zero-tolerance approach to modern slavery, forced labour, human trafficking, and child labour. Any form of exploitation is strictly prohibited within our organisation and our supply chain. We conduct assessments of our operations and supply chains to identify and mitigate risks related to modern slavery. This includes implementing due diligence procedures to ensure compliance with our policies and legal requirements. All suppliers are required to adhere to ethical labour practices, ensuring that their employees work voluntarily, under safe conditions, and are paid fairly

Our Modern Slavery Statement sets out the steps we have taken, and continue to take, to ensure that modern slavery and human trafficking are not taking place in our business or any part of our supply chain.

To support compliance all Opus 2 team members are required to undertake mandatory annual training to raise awareness about modern slavery and how to identify potential signs of exploitation. This ensures that everyone in our business understands their role in preventing such abuses.

Employees, suppliers, and partners are encouraged to report any suspicions or evidence of modern slavery through our confidential reporting channels. All reports will be thoroughly investigated, and appropriate action will be taken to address any violations.

Respect, inclusion, and belonging

Equal opportunities

We are an equal employment opportunity employer. We strictly prohibit unlawful discrimination or harassment of any kind, including discrimination or harassment based on race, colour, religion, national origin, pregnancy status, sex, gender identity or expression, age, marital status, mental or physical disability, medical condition, sexual orientation or any other characteristics protected by law. This applies to all aspects of the employment relationship, including recruiting, hiring, training, work assignment, promotion, transfer, termination and remuneration. We also make all reasonable accommodations to meet our obligations under applicable laws.

A fair and inclusive workplace

We strive to create a fair, respectful and supportive working environment. We comply with all applicable laws regarding working conditions and pay.

We encourage and promote a culture of appreciation and respect in which we can express ourselves as individuals. We won't tolerate any behaviour or attitudes that discriminate against anyone, or coerce, intimidate, bully or harass others, or threaten them with verbal or physical violence and we encourage people to speak up whenever we see such things happening.

We support every individual's human rights, and refuse the use of child labour and forced labour under any circumstances. We expect all employees and those working on our behalf to comply with the law and act ethically and with integrity at all times. The modern slavery and human trafficking statement sets out the steps we have taken, and continue to take, to ensure that modern slavery and human trafficking are not taking place in our business or any part of our supply chain.

A safe workplace

We are committed to having a working environment in which everyone can perform to the best of their ability while maintaining their physical and mental health, and to maintaining an injury-free workplace in compliance with all relevant laws and regulations that protect worker safety and the environment.

We offer country-specific programs designed to promote health and we count on the active participation of our employees. These include employee assistance, well-being and occupational health programs.

Freedom of Association & Collective Bargaining

We comply with applicable legal obligations regarding freedom of association and collective bargaining.

Environment

We are committed to operating in an environmentally responsible manner to reduce the adverse environmental impacts associated with our business activities.

We comply with applicable environmental laws, regulations, and standards.

We support, where practicable, the use of environmentally friendly technologies and practices and the reduction of negative environmental impacts throughout our supply chain.

We promote a circular economy where practicable, including using natural materials, recycled content, and end-of-life takeback and reuse schemes.

We implement and adhere to waste and emissions systems to ensure safe handling, movement, and storage/disposal of all wastes. Our business operations do not involve chemicals or hazardous waste.

We are committed to transparency and public disclosure of ESG and environment-related data and goals. Since 2019 we have continuously expanded the depth and quality of measurement across Opus 2's business activities and regions aligned with GHG Protocol's reporting standards.

Speak up

We are committed to fostering a culture of transparency, integrity, and accountability. We believe that every employee has a responsibility to report any unethical, illegal, or improper conduct.

Whistleblowing is an essential mechanism that empowers individuals to bring attention to concerns without fear of retaliation. We encourage employees to report any misconduct, such as fraud, harassment, corruption, discrimination, or any other activity that could harm the company, its

employees, or its stakeholders. All reports made in good faith will be taken seriously and thoroughly investigated.

We have implemented a robust whistleblowing policy and procedures which is reviewed at least annually. Opus 2 team members can report concerns through multiple channels. Whistleblowers may raise concerns confidentially, and every effort will be made to protect the identity of individuals reporting in good faith. Any employee who reports a concern will be protected from retaliation, such as dismissal, demotion, harassment, or any other form of discrimination. Retaliation against whistleblowers will not be tolerated and may result in disciplinary action. All reports will be investigated impartially and promptly. Appropriate actions will be taken based on the findings of the investigation. We encourage all employees to report concerns in good faith. Malicious or false allegations will not be tolerated and may result in disciplinary action.

By maintaining a robust whistleblowing framework, we strive to uphold the highest ethical standards and ensure that concerns are addressed in a fair and transparent manner.