



**JGH-Group**

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## **CODE OF CONDUCT**

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### Our Commitment

The JGH Group's ability to create value depends on the application of high ethical standards to create relationships based on trust with our employees, owners, business partners and communities.

Across our business activities, we will comply with all applicable law, act in an ethical, socially responsible and sustainable manner, while keeping our core principles and values at the forefront of what we do and how we perform our operations. We will practice good corporate governance and respect internationally recognized human rights.

Our code of conduct is also influenced by the commitments the JGH Group has made as part of external agreements and JGH Group is signatory to the UN Supplier Code of Conduct. JGH Group adhere to the ten principles of the UN Global Compact, integrated in the UN Supplier Code of Conduct reflecting human rights, labour, the environment and anti-corruption.

The core principles and values of the JGH Group set a high benchmark and we expect all employees and business partners to adhere to high ethical standards and to conduct themselves with integrity, dignity, honesty and in strict adherence with applicable law, both professionally and personally.

If you obtain knowledge or information raising suspicion about a potential violation of the Code of Conduct, we expect you to help the JGH Group by passing on the knowledge or information to either your Manager or the Chairman of the Board of the JGH Group.

### Our Code of Conduct

The Code of Conduct is a guide designed to help all JGH Group companies and employees to connect with our core principles and values and to find direction on how to conduct ourselves when interacting with each other, our customers, the community in which we operate and other stakeholders. The Code of Conduct sets out our expectations, commitments and requirements for ethical conduct, and applies to all directors, officers, managers and employees of the JGH Group.

Our Code of Conduct extends however beyond the JGH Group, as external people and companies are essential to the services we provide. Subcontractors, suppliers, consultants, agents etc. must follow the relevant parts of our Code of Conduct in their dealings with us.

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### Our Employees' responsibilities

We give our Code of Conduct the highest priority. Should our Employee breach our Code of Conduct or relevant policies, they will be subjected to corrective or disciplinary action, which may include, but is not limited to, termination of the employment.

JGH Group's commitment to doing business with a high degree of integrity and transparency depends on a culture in which everyone feels empowered to report instances of non-compliance with our Code of Conduct, including suspected illegal or unethical conduct.

All employees are responsible and accountable for reporting suspected or known misconduct to their Manager. All Managers have the responsibility to ensure that reports of suspected or known misconduct are adequately addressed.

The first step for all new employees is to be familiarized with the Code of Conduct, the relevant policies as well as other governing documents and applicable laws relevant to the work.

All employees must act comfortably within our ethical standards and within the law. Operating in a grey zone increases the risk of things going wrong. If an employee is in doubt, they must disclose the issue to their Manager and discuss it openly.

It is a demand of all employees to spend sufficient time on difficult decisions and raise issues early. The wrong decisions are often taken when things have not been thought through properly or when particularly time sensitive projects cause rushed decisions.

If there is a difference between a legal requirement and the Code of Conduct, the most stringent standard will be applied.

### Anti-Discrimination policy

JGH Group does not discriminate in its employment opportunities or salary level based on:

- Race, skin color or ethnic origin
- Religion or faith
- Sexual orientation
- National or social origin
- Political views
- Age
- Disability

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Should any employee feel any of the above criteria being violated, we strongly encourage the employee to express his/hers concerns with his/her direct manager. If an employee has been subject to illegal discriminatory treatment the employee is encouraged to file a complaint to the Board of Equal Treatment (ligebehandlingsnævnet). Filing a complaint is free and can be done on the National Board of Appeals website at:

<https://ast.dk/om-ankestyrelsen/blanketter/klageskema/klageskema>.

### Wages, Working hours and other conditions of work

The JGH Group adhere to the UN Supplier Code of Conduct in respect of payment of wages in legal tender. Payments are made at regular intervals no longer than one month, in full and directly to the employees concerned and we keep an appropriate record of such payments. Deductions from wages are permitted only under conditions and to the extent prescribed by the applicable local law, regulations or collective agreement, and we inform our employees of such deductions at the time of each payment.

The wages, hours of work and other conditions of work provided to our employees are not less favorable than the best conditions prevailing locally (i.e., as contained in: (i) collective agreements covering a substantial proportion of employers and workers; (ii) arbitration awards; or (iii) applicable laws or regulations for work of the same character performed in the industry in which the JGH Group operates.

In Denmark where we have our head office the minimum wage is controlled and set by the collective agreement at sector level. As of such, there is no statutory national minimum wage, thus the minimum wages are only determined by collective labor agreements made between the trade unions and employer associations.

Though JGH Group is not required nor obligated to pay a minimum wage, the company follows the recommended salary level and adhere to its own principal of salary by qualifications.

### Child labour

We do not tolerate any form of child, forced or compulsory labour on our worksites or in our supply chain.

A child is 1) anyone below the age of 14 years or any higher minimum age specified by local law or 2) anyone below the age of 18 years for work that, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of such person.

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### Non-Retaliation Policy

The JGH Group will not tolerate any form of retaliation against any person who has raised an ethical or legal concern in good faith. Acting in good faith means that our Employee have made a sincere report in a responsible manner through any of the channels listed in this paper. This applies even if the report does not turn out to be an actual violation.

Any employee who engage in retaliation will be subjected to disciplinary action which may lead to termination of the employment. If an Employee member believe that she/he have experienced retaliation they should report it as suspected misconduct either directly to their Manager or the CEO of the JGH Group.

### Ethical Standards and Integrity

All employees shall act politely, respectfully and with integrity in relations with business partners, colleagues, customers and any other persons whom they interact with, through or in association with their work.

### Political Contributions

The JGH Group does not make political contributions on a scale or with an association that could be excessive or inappropriate. However, we understand that lobbying is one way to positively affect our business opportunities. The JGH Group will ensure that all lobbying activities performed on our behalf are appropriate and proportional to our business and do not adversely reflect on JGH. Political contributions may never be used to circumvent our Anti-Corruption Policy.

Employees are responsible and accountable for obtaining appropriate approval prior to promising, making or authorizing any political contributions from the JGH Group. Political contributions require approval by the CEO of the JGH Group.

Employees are free to support political parties or politicians privately and with private funds or in other ways provided there is no affiliation with the JGH Group. Employees may never seek reimbursement from the JGH Group for such expenses.

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### Confidentiality

Confidential and/or business critical information shall be kept secure and it is forbidden to share in any way with any person or persons not possessing the necessary clearance or permission to be made aware or see the information.

Employees are obligated to protect confidential information from loss or theft which includes protecting mobile computing devices such as laptops, smartphones and tablets. If confidential information is received whether it comes from an external party, a colleague, a customer, a competitor or otherwise the employee is obligated to immediately contact the sender and inform his/her manager and not to act upon the information received.

### Adherence to Applicable Law

All employees are personally responsible for adhering to any and all applicable law, rules, regulations and guidelines issued by public authorities. If there is a difference between a legal requirement and the Code of Conduct or any other policies or procedures of the JGH Group, apply the most stringent standard.

Customs or local practices never take precedence over legal requirements. If the Code of Conduct conflicts with applicable legal requirements the Employee are responsible and accountable for reporting such conflict to their Manager or to the CEO of the JGH Group.

### Health & Safety

The JGH Group will provide a professional, inspiring and secure workspace and working environment, pursuant to applicable law, and show respect for all individuals and actively seek to secure a good and inclusive working environment, characterized by equality and diversity.

Our Employee have a right to a secure and safe work place; however, they must also personally take responsibility for helping to ensure a healthy and safe work environment by caring for the health of oneself and colleagues and report all work place incidents and any unsafe or unhealthy work conditions to their Manager or to the CEO of the JGH Group.

Our Employee have at any given time the authority and responsibility to stop any activity – including one's own – if it is believed not to be conducted in a healthy and safe way, provided that it is immediately reported to the Manager or to the CEO of the JGH Group.

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### Human Rights

A working environment that is tolerant and free from injustice is a core value of the JGH Group. We adhere to the values of the UN Charter, the UN Supplier Code of Conduct as well as the International Labour Standards. We expect all employee's to actively support the protection of these fundamental rights, wherever the JGH Group carries out its business activities.

All our Employee and partners have the right to be treated with respect and dignity and our Employee is obligated to act respectfully and with dignity by everyone they interact with when working in and on behalf of the JGH Group. In turn, we respect dignity, privacy and rights of everyone we interact with and those affected by our business operations.

Our Employee have a responsibility to raise a concern if they become aware of any unfair working conditions and report any concern to the Manager or to the CEO of the JGH Group.

### Conflicts of Interest

Situations creating a conflict between personal interests and the interests of the JGH Group must be avoided.

A conflict of interests is a situation where the employee's personal or private interests are at odds or not aligned with the business interests of the JGH Group.

In case of a conflict of interests, or in case an employee is unsure of his or her own impartiality, the employee must immediately inform his or her Manager and withdraw from the case or situation in question, until after proper investigation into whether a conflict of interest is present.

### Environment

The JGH Group is committed to protecting the environment and work actively to improve the environmental performance of our operations during their entire life cycle.

We have a consistent focus on the dynamic issue of work environment and strive to ensure that all suppliers and partners follow international rules and regulations.

Employees must take the time to understand the environmental risks and impact associated with the daily work and actively look for opportunities to reduce them. This includes the production of waste as well as the consumption of energy, water and other resources.

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Moreover, all Employee are responsible and accountable for following the requirements and procedures for using, storing, transporting and disposing of chemicals and hazardous materials.

### Emissions impact

JGH Group strive to reduce its annual environmental impact through continues improvements. This revolves, but not limited to activities such as:

- Responsible waste recycling
- Means of transportation
- Reducing our hard copy output
- Promote individual and community participation
- Ensure sustainable and equitable use of resources without degrading the environment or risking health or safety
- Use of ecofriendly resources

### Money Laundering

Our Employee is not allowed to participate in money laundering and activities relating to money laundering. Money laundering takes place, if money, earned by performing illegal activities, i.e. corruption, are channeled onward through legitimate business activities. All financial transactions must be documented and carried out pursuant to all applicable law.

The JGH Group only conduct business with reputable costumers and business partners involved in legitimate business activities, with funds derived from legitimate resources. We notify the relevant authorities of any reasonable suspicions of money laundering as required under relevant laws.

For safeguarding our principle of doing business only with reputable costumers and business partners, we perform, whenever relevant, appropriate due diligence, to understand the business and background of prospective customers and business partners and determine origins and destinations of their money. If our Employee is in doubt or suspicious of a possible money laundering scheme they are obligated and accountable for reporting directly to their Manager or the CEO of the JGH Group.

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### Anti-corruption

Corruption is the abuse of power, often for private gain. This includes conflicts of interest, kickbacks, nepotism (family), bribery etc.

Bribery is an attempt to influence someone in the conduct of his or her duties by offering, promising or providing an improper benefit. Bribery can also be accepting a promise of or demanding an improper benefit.

All employees must adhere to all applicable law on anti-corruption, all principles, standards, codices and ensure transparency in all interactions. Exploitation or abuse of power for personal gain or in favor of the JGH Group is unacceptable. We take our responsibility to secure an anti-corruptive business environment seriously and employees breaching our policy will be subjected to corrective or disciplinary action, which may include, but is not limited to, termination of the employment.

### Gifts and hospitality

The JGH Group does not accept or offer hospitality or gifts that may influence or create the appearance of influencing our business decisions or decisions of others with whom we cooperate.

Whether giving or receiving, hospitality and gifts must always be appropriate and conform to

- local laws and customs
- not place the recipient under any obligation to the donor
- always serve a valid and justifiable business purpose
- be allowed by the policies of the recipient's employer
- For hospitality, be of moderate nature
- Never ask for any form of hospitality or gifts from a customer, supplier or other external party

An employee of the JGH Group must use your best judgement when deciding to offer or receive hospitality or gifts and may never accept or offer any gifts of cash or cash equivalents.

All forms of hospitality or all gifts offered or received must be reported to the Employees Manager regardless of the value of the hospitality/gift.

JGH Employees are responsible and accountable for knowing and following the above policy and when in doubt, disclose the issue to her/his Manager and discuss it openly.

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### [Specific about the UN](#)

UN has a “zero tolerance” policy regarding gifts and hospitality and consequently it is strictly prohibited to offer hospitality and/or gifts to UN Employee members.

In order to not violate any laws and regulations of unfair competition, JGH Group are monitoring any situation where the use of former or current UN personnel does not supply our bid with an unfair competitive advantage. In terms of intel or any information that could be considered unfair for the purpose of winning a contract with the UN, JGH Group employees, as well as management, is required to make UN procurement representatives aware of the potential breach of rules of unfair competition.

### [Donations to charity](#)

Donations to charity can at no point be linked to any offer, sale, sales process, private or public tender or procurement, and donations can never be performed with the expectation of receiving a service – economic or otherwise.

### [Fair Competition & Antitrust](#)

All employees must always respect and adhere to all relevant competition law and antitrust legislation in the countries in which the JGH Group conducts its business. No employees are permitted to enter written, verbal, non-verbal or implied agreements in violation with applicable law. Likewise, no employees are permitted to enter a concerted practice resulting in a possible breach of applicable law.

### [Information and Protection of Personal Data](#)

All employees shall protect the assets of the JGH Group and ensure that the assets are used efficiently and solely to strictly legal uses. All employees must adhere to the IT policies applicable and available in the JGH Group at any time.

Data protection is about safeguarding the personal integrity when processing personal data about persons. The definition of personal data and the legal requirements for safeguarding it, may vary country by country. The JGH Group will ensure that all use of personal data such as collection, registration, comparison, storage and deletion – or a combination of these – will take place in accordance with applicable laws and regulations in the relevant countries.

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We respect everyone's right to protection of his/her personal data and safeguard the personal information of our employees and other stakeholders. We ensure that only persons who need access to personal data to perform their job responsibilities have access to such personal data and ensure that these persons take appropriate precautions to protect the personal data they are entrusted. We adhere to the principle of data minimization and will ensure that personal data is not retained for a period beyond what is necessary to achieve the purpose for which it was obtained.

Employees must also adhere to applicable law and guidelines regarding the treatment of personal data. Employees must always act respectfully and consider the privacy of others and will only access personal data if the employee is authorized to do so, and only to the extent necessary for the employee to perform his/her job responsibilities.

Employees having permission to access personal data are responsible and accountable for the full protection of these personal data and may only grant access to others on a need-to-know basis and only with appropriate authorization and according to legal requirements.

We take our responsibility of protecting personal data highly seriously and if you breach your responsibilities you will be subjected to corrective or disciplinary action, which may include, but is not limited to, termination of your employment.

Copenhagen,

Morten Pitzner  
Chairman of the Board