

Our
Code





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Meaning of Gurīn

グリーン (Japanese)
(n) putting green; being green and environmentally friendly.



Introduction

Gurīn Energy operates to the highest standards of honesty and integrity, in full compliance with all applicable laws and regulations. Our commitment is reflected in this Code of Conduct, and is the basis for our policies, procedures and guidelines, and applies to every business decision and to all stakeholders, partners and others with whom we do business.

Our Code of Conduct sets out the ethical and behavioral standards, as well as the professional conduct expected of us in all our business dealings. It brings our core values of 'Integrity', 'Collaboration', 'Respect' and 'Change Makers' to life, and recognises the importance of Gurīn Energy's reputation and the responsibility each of us have to uphold Gurīn Energy's obligations to all of our stakeholders.

Gurīn Energy also aspires to create a positive and safe working environment. We expect our employees to be respectful, honest, responsible, fair, and generally good citizens. Gurīn Energy seeks to embrace diversity in all its forms, as a value that enhances our business, and attempts to follow the environmental principles that underpin our business.

Our Code of Conduct is approved by the Board of Directors (BoD) and Executive Management Team of Gurīn Energy. On an annual basis, the BoD and Senior Management team will review our Code of Conduct to ensure that it remains current, aligns to our business operations and any developments that may occur, such as changes in laws and regulations.

The Code of Conduct provides a standard for what is expected of everyone at Gurīn Energy and its subsidiaries. Relevant sections also apply to Gurīn Energy's BoD. Gurīn Energy expects its partners, contractors, suppliers, consultants and other stakeholders that we have business dealings with to follow our Supplier Code of Conduct.

For the purpose of this Code, references to "employees" include employees, whether part-time or full-time, of Gurīn Energy and its subsidiaries, and any advisors acting on behalf of Gurīn Energy and its subsidiaries.



Our Values

Our core values guide the way we conduct ourselves, and how we operate our business and projects.



Integrity - We know and do the right thing, consistently. We treat everyone fairly and equitably, communicate honestly and openly and call out inconsistent behaviour, even when it's hard to do.



Collaboration - Together we can achieve more, whether it's with colleagues, partners, communities or customers. We are a passionate group of experts that communicate openly and clearly. We give credit where credit is due and celebrate success.



Respect - We treat others as we would like to be treated, regardless of whether they are employees, the community, partners or customers. We create an equitable, diverse, inclusive, safe, and healthy workplace for all. We respect the environment and aim to protect and preserve our natural resources.



Change Makers - We are not afraid to say or act to make a positive difference. We never give up, and are humble enough to learn from mistakes because we aim to continually improve.



What are your responsibilities?

As an employee of Gurin Energy or a member on the BoD, you have a responsibility to:

- Know and follow the Code of Conduct, and all applicable laws and regulations
- Speak up if you see or hear of any breach of Gurin Energy's Code of Conduct, other policies and procedures, and any applicable laws and regulations, and report to your manager, the Compliance Officer, other members of the Compliance and Grievance Committee or through the Speak Up Hotline
- Seek guidance if you are unsure or suspect a breach of Gurin Energy's Code of Conduct, other policies and procedures, and any applicable laws and regulations and discuss with your manager, the Compliance Officer, other members of the Compliance and Grievance Committee or through the Speak Up Hotline

As a manager at Gurin Energy, you have the responsibility to:

- 'Walk the talk' in accordance with our Code of Conduct, and all applicable laws and regulations
- Listen and support your team members where matters are reported to you, and manage in accordance with the applicable policies and procedures
- Remind an employee, who has reported a matter in good faith, that they shall not be subject to retaliation; Gurin Energy takes a zero-tolerance approach to anyone that does retaliate
- Where an employee has a question that you cannot answer, ensure that you direct them to the best person who can support or help with the matter raised

What to do if you need advice or have concerns?

Our Code of Conduct provides a standard on what is required. However, it is not possible for us to cover all potential situations or scenarios. If you find yourself in an unexpected situation, or if you are unsure of what to do, then please seek help or advice.

If you see or hear of any breach of Gurin Energy's Code of Conduct and policies and procedures, and any applicable laws and regulations, or if you suspect that there has been a breach of Gurin Energy's Code of Conduct, and policies and procedures, and any applicable laws and regulations, then the matter should be reported.



How to seek advice or report concerns?

If you need advice or you wish to report a concern, then you should speak to your manager. Alternatively, you can also speak to the following:

- Compliance Officer : Emma Biddles (Interim)
- HR Officer : Sonia Luis
- Manager Director ESG : Emma Biddles
- Compliance and Grievance Committee (complianceandgrievance@gurinenergy.com)

If you prefer to raise your concerns through our independent, third-party operated Speak Up Hotline, you can raise the matter confidentially and anonymously through the following:

Online: <https://gurinenergy.ethicspoint.com>

Mobile: (QR code to scan)



All matters reported will be thoroughly investigated in accordance with Gurīn Energy's policies and procedures. Any disciplinary action applied will follow Gurīn Energy's Disciplinary Policy and Procedure.

Gurīn Energy will offer protection to all employees provided that the matter reported is made in good faith and the person reporting has reasonable grounds for believing that the information disclosed may indicate a violation of law and regulations, and/ or ethical standards.

Gurīn Energy will not tolerate retaliation against someone who has reported a concern in good faith, those involved in the investigation or any witnesses to the matter reported. Those involved will be subject to disciplinary action up to and including dismissal, as per Gurīn Energy's Disciplinary Policy and Procedure.

Further information can be found in our Whistleblowing Policy and Procedure.



Training

All employees and our BoD are required to complete annual training on our Code of Conduct, and acknowledge that they have attended training and understood the Gurīn Energy Code of Conduct. Training on other Gurīn Energy policies, such as Anti-bribery and Corruption and Whistleblowing, will also be required to be completed based on your role and responsibilities in Gurīn Energy.

Annual Declaration

All of our employees and the BoD are each required to provide an annual declaration of compliance to our Code of Conduct.

Failure to follow the standards in this Code may result in disciplinary action up to and including dismissal, as per Gurīn Energy's Disciplinary Policy and Procedure.



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Compliance with Laws, Regulations & Rules

We must respect the laws at all time

Gurīn Energy and its employees are bound by the laws, regulations and obligations in the countries in which we operate. We will, at all times, respect the laws, regulations and obligations that apply to us. Further, we must also comply with Gurīn Energy's internal policies, procedures and processes, which often exceed the local laws, and are aligned to our values and take into account the voluntary commitments we have made as a responsible business.

Why it's important?

Gurīn Energy operates across multiple countries in the Asia Pacific, and our industry is subjected to many laws, regulations and obligations. The laws can be complicated and can change frequently. Penalties for breaches of laws, regulations and obligations can result in fines, revoking permits for construction and/ or operation, closure or 'stop work' orders, or even imprisonment. Compliance breaches have the potential to result in significant reputational damage to Gurīn Energy and its employees, which may impact on our ability to work with developers, customers (off-takers) and lenders.



What does it mean for you?

- Understand and comply with all the laws, regulations and obligations that apply to your project
- Comply with all Gurīn Energy policies, procedures and processes



Compliance with Laws, Regulations & Rules

We must respect the laws at all time



Q. Our construction permit hasn't been received. It's already been delayed by a month, and we aren't sure when it will be received. This will result in significant delays to our project. We know that if we commence construction and are 'caught' by the authority, the fine received will not be material. The costs of further delays to the project are significantly more. Can we commence construction without the permit?

A. No. We cannot commence construction without the required legal permits or licenses in place. We must comply with the laws and regulations of the countries in which we operate. Beyond the potential to receive a penalty, this situation may impact on our reputation and result in difficulties doing further projects in this area or country. You will need to discuss with your manager and identify possible options to manage this situation.



Q. We have had delays on the project and to make up lost time, we have been cutting corners in regard to the local environmental laws and regulations. The community hasn't noticed or complained, and we know that the environmental protection authority never visits or audits our site, so we won't be found out or receive a fine. Are we ok to continue in this manner?

A. No. We do not ignore or skip our obligations under any laws and regulations of the countries in which we operate, even if we think that our actions are not causing harm or there will be no enforcement action. This type of situation has the potential to impact on our reputation and create mistrust with the communities in which we operate. We may have challenges doing business in this area, and possibly country, again. You will need to discuss with your manager and develop a plan that ensures the work can be completed on time and in compliance with all applicable laws and regulations.





Conflicts of Interests

Always act in the best interest of Gurin Energy

We all have an obligation to ensure that our personal interests do not conflict, appear to conflict or have the potential to conflict with the interests of Gurin Energy. However, we are aware that actual, potential or perceived conflicts of interest can arise through our business dealings. In this circumstance, it is key that the matter be fully disclosed to allow a fair and transparent assessment, in accordance with our Conflicts of Interest Policy.

Why it's important?

A conflict of interest is a situation where an employee allows their actual, perceived or potential interest, financial or otherwise, to affect their objectivity when performing their job at Gurin Energy. We must avoid such conflicts wherever possible as they have the potential to damage our reputation, create a financial risk, undermine trust with our partners, suppliers and other external parties, and in some cases, may even be illegal.

We are aware that actual, potential or perceived conflicts of interest can arise, or that it may not be clear if an activity creates a conflict of interest. It is expected that all employees disclose or discuss actual, potential or perceived conflicts of interest so that the matter can be assessed and managed fairly and transparently. In some matters, it may not be possible to manage the conflict, and therefore must be avoided.

What does it mean for you?

- Avoid conflicts of interest wherever possible
- Review the Conflicts of Interest Policy and assess whether there may be an actual, perceived or potential conflict of interest. If your situation is not specifically addressed, then ask yourself the following questions: Am I acting inconsistently with our corporate values?
 - Am I acting inconsistently with our core values?
 - Will I personally benefit, appear to benefit or have the potential to benefit from involvement in this situation? Or, does a friend, partner or family member benefit, appear to benefit or have the potential to benefit from my involvement in this situation?
 - Do my interests interfere, appear to interfere or have the potential to interfere with my ability to make the right business decision?
 - Is the situation resulting in, or does it appear to or have the potential to put my interests ahead of Gurin Energy's?
 - If my involvement in this situation became public, would I be embarrassed or would it embarrass Gurin Energy?

If you answered 'Yes' to any of the above questions, then you may have a potential Conflict of Interest.

- Conflicts of interest, whether actual, perceived or have potential, must be disclosed
- Ensure that you are not involved in the assessment process and support the management plan once the assessment has been completed and communicated to you
- Where a conflict of interest cannot be managed it must be avoided



Conflicts of Interests

Always act in the best interest of Gurīn Energy

Actual conflicts of interest – you act in accordance with your personal interests, rather than your professional duties or responsibilities

Perceived conflicts of interest – there may be no actual or potential conflict, but someone may reasonably believe that you have acted in accordance with your personal interests, rather than professional duties or responsibilities

Potential conflicts of interest – it may not be an actual conflict of interest, but may arise in future due to your personal interests conflicting or influencing your professional duties or responsibilities

Situation arises



*Review the
Conflict of Interest Policy*



*Ask yourself the questions
on page 11*



*Possibility of an
Actual/ Potential/ Perceived
conflict of interest*



*Disclose the conflict
for it to be assessed*



Conflicts of Interests

Always act in the best interest of Gurīn Energy



Q. I recommended my cousin for a position without informing anyone of the relationship. As I wasn't involved in the hiring process, do I need to inform anyone of this relationship?

A. Yes. You need to promptly disclose this information to your manager and the Compliance Officer. The matter will be assessed and the result of the assessment will be communicated to you.



Q. We recently leased new office space from a company I'm invested in. I wasn't aware of this until we were all informed of the new space, but I know some of my colleagues are aware that I have an interest in the company that leased the space. What should I do?

A. As some of your colleagues are aware that you have an interest in the company that leased the new office space, there may be a perception that you influenced the process or were part of the decision-making process. You should ensure that this interest has been disclosed to your manager and Compliance Officer, and they will advise on the best way forward. If this interest had already been disclosed, please discuss your concerns with your manager and the Compliance Officer, and they will advise on the best way forward.



Q. We are currently evaluating suppliers for a new project. My sister works for one of the suppliers we are talking to. I'm not part of the team evaluating the suppliers, but I will have to work with the suppliers if they are selected for the project. Is this a concern?

A. This could be a potential conflict of interest. Regardless of the outcome of the evaluation, you should disclose the matter to your manager and the Compliance Officer. They will assess the situation and communicate the outcome.





Bribery and Corruption

Zero-tolerance for any form of bribery and corruption

We never offer or accept any form of payment or incentive intended to improperly or unduly influence a business decision, directly or through intermediaries. We take a zero-tolerance approach to any form of bribery and corruption, which also extends to suppliers and other third parties.

Why it's important?

Gurīn Energy prohibits all forms of corruption. It not only harms our company and reputation, it also impacts on the communities in which we operate and reduces trust with our suppliers, customers and partners. Further, many of the countries in which we operate have strict laws, regulations and rules against corruption, and can be wide reaching, and result in significant fines and/ or imprisonment.

We are also responsible for the behaviour and actions of the third parties connected to Gurīn Energy's business, or anyone acting on behalf of Gurīn Energy, as we can be found responsible. In other words, the same consequences apply as though Gurīn Energy had directly made or accepted bribes, kickbacks or facilitation payments. Corruption can take many forms, with the most common form being bribery.

Where employees face an imminent threat of health and safety physical violence or duress, we recognise that there may be no safe alternative to making the payment. In such situations, these must be reported as soon as you are safe to the Compliance Officer or other member of the Compliance and Grievance Committee.

Bribery is the offering, promising, giving, accepting or soliciting to influence a business decision, obtain or retain business, or other form of inappropriate advantage. Examples of bribes include money, gift cards, gifts, travel and entertainment, rewards, or other advantages, such as donations, favours or other.

Kickbacks involve giving or accepting money or anything of value in exchange for providing something, such as information, discounts or favours to a third party, awarding of a contract to a third party or other similar. The kickback may be money, gifts, or anything of value. It is a form of bribery and strictly prohibited.

Facilitation payments are made to secure or expedite the performance of a routine, non-discretionary government action, such as permit or licensing applications, visas, obtaining customs approval for goods, and other similar. By contrast, paying government taxes, fees and other legally required charges would not be considered a facilitation payment. Whilst the amounts involved are typically small and therefore may seem harmless, they may also be considered part of the local customs, culture or even legal. However, these payments are a form of bribery and are strictly prohibited.



Bribery and Corruption

Zero-tolerance for any form of bribery and corruption

What does it mean for you?

- Always follow Gurīn Energy's Anti-bribery and Corruption (ABC) Policy
- Never offer or accept bribes, kickbacks or facilitation payments
- Never use third parties or anyone working on behalf of Gurīn Energy who offer or accept anything of value to obtain or retain business, influence business decisions or secure an unfair business advantage
- Never make a facilitation payment, even if this is considered part of the local custom, culture or legal
- Never accept a bribe or kickback from suppliers, customers or anyone else. If you are offered a bribe, which can include excessive gifts and entertainment, you must always refuse and report the matter to your manager, the Compliance Officer, other members of the Compliance and Grievance Committee or through the Speak Up Hotline
- All payments and anything of value made to government officials, both directly and indirectly through a third party, must have a receipt and be accurately and transparently recorded
- If your health and safety is threatened, make the payment requested. When you are safe, report the matter immediately to the Compliance Officer or other member of the Compliance and Grievance Committee
- Follow the Gurīn Energy due diligence screening process prior to engaging suppliers, third parties, partners, anyone doing business on behalf of Gurīn Energy or customers
- Before engaging a third party that will be interacting with government or public officials on Gurīn Energy's behalf, contact the Compliance Officer and Managing Director ESG to evaluate whether additional due diligence is required
- Ensure that our partners or anyone acting on behalf of Gurīn Energy are informed of our Code of Conduct, and associated policies
- Bribes are not always money, and can involve excessive gifts, entertainment or similar. Always follow Gurīn Energy's policy with regard to giving and receiving gifts and entertainment



Q. I've been told that I should hire a local consultant to get the necessary permits from the various government departments for the project. We have never worked with this consultant before, and they have requested a larger than normal fee to perform the work. Can we engage this consultant?

A. You need to contact the Compliance Officer and Managing Director ESG if any third party is proposed to be engaged to interact with government officials on Gurīn Energy's behalf to evaluate whether additional due diligence on the consultant is required. The consultant cannot be engaged until a determination has been made.





Bribery and Corruption

Zero-tolerance for any form of bribery and corruption



Q. Our equipment is being held up by the customs officials at the port and it's delaying our project. The customs officials told us they are very busy, but they could fast track our shipment clearance if we pay an additional fee. We asked what the fee is and whether we can obtain an invoice or receipt. The official says, 'there are no official fee rates, and no receipt or invoice can be provided'. Should we pay the fast-track fee?

A. Without any form of official fee rate for fast-track service, or provision of receipt or invoice, this is considered a facilitation payment and is a type of bribe. You should refuse fast track payment and report to your manager, the Compliance Officer, other members of the Compliance and Grievance Committee or through the Speak Up Hotline.



Q. I need to urgently travel to India, but I don't have a Visa. I know the embassy offers an Express Service to obtain a Visa within 48 hours, if I pay an additional service fee. Can I use this Express Service?

A. If the fees are legitimate - officially posted on the website, notice board or other at the Visa issuing office - and an official receipt is provided for the payment, this is not considered a bribe or facilitation payment. You can use the Express Service for the Visa.



Q. You have identified land for a project, but there are some potential cultural items present. To assess whether these are of significance you need to ask the Cultural Heritage department for their advice and official response to the matter. The department advised that none of these items are identified on their plans, and therefore likely to be of no significance. However, to confirm, they would need to visit the land and have requested that you pay a fee for their time spent and expenses (transport and lunch). Should you offer to pay for the visit?

A. In this scenario, it is possible that a government department may want to do an inspection of the land, and that a fee may be involved. However, you should ask further questions before offering to pay the fee. Ask them why a visit is necessary if the plans do not identify any issues, request an itemised invoice on official government department letterhead, as well as indicate that an official receipt would need to be provided following payment. If the contact at the department cannot provide a clear response, official invoice and receipt, then you should not offer to pay for the visit and indicate as such. The matter should be reported to your manager, the Compliance Officer, other members of the Compliance and Grievance Committee or through the Speak Up Hotline.





Gifts and Entertainment

We will not give or accept inappropriate gifts or entertainment

We will not give or accept gifts or personal benefits of any value if this could cause an actual, perceived or potential conflict of interest. Gifts and entertainment must be permissible under applicable laws, rules and regulations, appropriate, inexpensive and infrequent. We must comply with our Gifts and Entertainment Policy for all our business dealings.



What does it mean for you?

- Always follow Gurīn Energy's policy with regard to giving and receiving gifts and entertainment
- Never give or accept cash or cash equivalents under any circumstances
- Never give or accept gifts and entertainment during a competitive tender process, as it may compromise the perceived independence of the process. A competitive tender process commences when the requests for proposals or quotations are offered and ends when the suppliers have been contracted.
- Gifts and entertainment given or accepted from employees of **non-government authorities or state-owned entities**:
 - Gifts and entertainment given or accepted from employees of non-government authorities or state-owned entities should not exceed USD100 and must be pre-approved by the Compliance Officer
 - Gifts and entertainment given or accepted from any one entity where the value in a financial year exceeds USD200 in total must be approved by the Compliance Officer
- Gifts and entertainment given or accepted that may exceed the limit must be pre-approved by the Compliance Officer

Why it's important?

We understand that giving and receiving gifts and entertainment has a role to play in building working relationships with our suppliers, partners and other external parties. However, giving or receiving gifts and entertainment may be illegal and/ or cause an actual, perceived or potential conflict of interest, which can result in reputational, financial and legal risks to Gurīn Energy. When giving or receiving gifts and entertainment always follow Gurīn Energy's Gifts and Entertainment Policy.

"Gifts" and "personal benefits" can include, for example, accommodation, goods, services, discounts, hospitality (e.g. tickets to sports events), cash equivalents and special terms on loans. Cash equivalents include gift cards, gift certificates or vouchers.

Gurīn Energy branded merchandise, such as pens, caps or similar, are not considered gifts.



Gifts and Entertainment

We will not give or accept inappropriate gifts or entertainment

What does it mean for you?

- Gifts and entertainment given or accepted from **government authorities or state-owned entities**:
 - As a general rule, avoid giving and receiving gifts and entertainment from government officials and employees of state-owned entities as most countries and/ or authorities have laws, rules or regulations in place regarding gifts and entertainment
 - Where permitted, gifts and entertainment provided to government officials and employees of state-owned entities, should not exceed USD20 per person, and must be pre-approved by the Compliance Officer
 - Total amount of gifts and entertainment given or accepted from any one individual from a government or state-owned entities entity must not exceed USD100 per individual in a financial year
- Customary activities, such as lunches, dinners or occasional gifts of minimal value, should not compromise or influence business decisions, and should not exceed USD20 per person, and must be pre-approved by the Compliance Officer
- Charitable contributions cannot be given where there may be a conflict of interest. Any charitable contribution by Gurīn Energy must be approved by the Compliance Officer and Chief Financial Officer
- Any donations to political parties or individual politicians on behalf of Gurīn Energy are not permitted
- When establishing new working relationships, always inform the external party of Gurīn Energy's gifts and entertainment policy. Gurīn Energy should also understand the external party's gifts and entertainment policy
- Always keep an accurate and complete record of all gifts and entertainment given and accepted from external parties in the Gifts and Entertainment record

Government Authority: (i) state, regional, municipal, local or other government, governmental or public department, court, tribunal, arbitral body, commission, board, bureau or agency, domestic or foreign; (ii) any subdivision, agent, commission, board, or authority of any of the foregoing; or (iii) any quasi-governmental or private body exercising any regulatory, expropriation or taxing authority under or for the account of any of the foregoing having jurisdiction over a Party.

Government Official: (a) officers, employees and other persons working in an official capacity on behalf of any branch of a government at any level, or any department or agency thereof; (b) political party officials and candidates for political office; (c) directors, officers and employees of wholly or partially state-owned, state-controlled or state-operated enterprises; and (d) officers, employees and other persons working in an official capacity on behalf of any public international organisation, such as UN, World Bank, etc.

State-owned entities: wholly or partially state-owned, state-controlled or state-operated enterprises.



Gifts and Entertainment

We will not give or accept inappropriate gifts or entertainment



Q. A supplier offered me tickets to a concert that they cannot attend. Can I accept these?

A. It is only permissible if the entertainment is reasonable and usual for your business relationship, and someone from the supplier is present. If we have a competitive tender in progress, then it is not permissible, even if someone from the supplier can attend.



Q. We have sent out competitive tenders for a project in Vietnam. One of the suppliers, that will be submitting a proposal, contacted me and invited me to dinner at a Michelin starred restaurant. Should I accept the invitation?

A. No. Even if a competitive tender was not in progress, dinner held at a Michelin starred restaurant would be considered lavish, and therefore improper. You should politely decline the invitation to dinner and report the matter to the Compliance Officer, other members of the Compliance and Grievance Committee or through the Speak Up Hotline.



Q. We are in the process of obtaining land for our project and would like to conduct a community engagement session to present our project and build our relationship with the community. As a courtesy, we would like to offer lunch at this event. Would this activity meet our Gifts and Entertainment Policy?

A. Gurīn Energy representatives will be present at the event, and the purpose is to discuss the project, and therefore considered a business activity. As a courtesy, lunch can be provided as long as it is within the Gifts and Entertainment Policy limits. The event must be pre-approved by the Managing Director ESG, and recorded, along with all receipts.





Money Laundering

Zero-tolerance for money laundering or other financial crimes

We are committed to ensuring standards and processes against financial crime are established and maintained throughout all of our operations. All of our employees need to be vigilant to protect Gurīn Energy against exploitation by money launderers and other financial crimes. We comply with all anti-money laundering and financial crime laws and regulations. We take a zero-tolerance approach to any type of money laundering or fraudulent activity that may be a criminal offence, and will investigate any suspicious activity.

Why it's important?

Money laundering is the process of making money, generated from criminal activities, appear to look as if it is coming from a legitimate business activity or source. Money laundering is a serious financial crime which can result in significant fines and/ or imprisonment, and damage to our reputation. Preventing money laundering ensures that we are compliant with the laws and regulations, and helps to tackle crimes of all types. Hence it is a significant benefit to communities in the countries in which we operate, and the broader society.

A Politically Exposed Persons (PEPs) is an individual that holds a prominent public position or function, such as heads of state, government ministers or politicians, high-ranking judges and military officers, and executives of an international organisation, etc, and includes their immediate family members and/or close associates



What does it mean for you?

- Always follow Gurīn Energy's Anti-Money Laundering (AML) policy and procedures, which includes completing due diligence in accordance with the 'Know Your Customer' (KYC) procedures prior to engaging suppliers, third parties, partners, and anyone doing business on behalf of Gurīn Energy.
- Where Politically Exposed Persons (PEPs) are identified, ensure that you follow the enhanced due diligence procedures.
- Only do business with individuals, entities, governments or states where international sanctions or trade restrictions have not been imposed by recognised authorities, including the United Nations, US Department of Treasury, Office of Foreign Assets Control (OFAC) or similar, as detailed in our Sanctions Policy
- Attend training on AML as and when required by Gurīn Energy
- Be on the lookout for signs of suspicious activities or transactions, such as payments in currencies that are different from those formally agreed; transfer or payment of funds that are smaller and more frequent than anticipated; payments to an entity different to that formally agreed; and cash transactions



Money Laundering

Zero-tolerance for money laundering or other financial crimes



Q. Our supplier contacted me and has asked me to make the next payment to a bank account that was not identified in the services agreement. Should I make the payment as requested?

A. No. This is a suspicious activity and should be promptly reported to the Compliance Officer. The Compliance Officer will advise on the next steps.



Q. I'm trying to perform due diligence, as per our policy and procedure, on a new supplier that has worked on a number of projects for a competitor of ours. I requested information weeks ago, and the supplier either doesn't respond, or I receive excuses to not provide the information. Given the supplier has worked on projects for a competitor of ours, and we have not heard of any issues, can I just bypass our procedures and engage the supplier?

A. No. Our AML policy has been established to mitigate the risks of money laundering and protect our company. We cannot 'bypass' our procedures under any circumstances. If you are having issues with obtaining information from the supplier, please discuss with the Compliance Officer or Managing Director ESG. If the supplier does not provide the relevant information, and therefore we are not able to follow through with our due diligence procedure, we cannot proceed with the relationship.





Political Activities and Donations

We do not make political contributions or donations of any kind

We do not use corporate funds to support political parties, individual politicians, or institutions with political views or affiliations. Any engagement with government on business matters must always be done in a transparent and legal manner, in accordance with our procedures. We respect the right for employees to engage in the political process, as long as you do not represent Gurīn Energy.



Why it's important?

Political engagement and any financial support provided by Gurīn Energy employees could be seen as an allegiance or representing the views of the political party, politician or institution, and this may result in reputational damage to Gurīn Energy.

Employees can provide support and make contributions to a political party, politician or institution in a personal capacity. If you are proposing to stand for public office, or if you have a close relationship with a government official, you are required to disclose to the Compliance Officer, in accordance with the Conflicts of Interest Policy.

What does it mean for you?

- Always engage with government in a transparent and legal manner, in accordance with our Gifts and Entertainment, Conflicts of Interest and other applicable policies and procedures, for all business activities
- Never make payments, donations, offer services or support of any type to political parties, individual politicians, or institutions with political views or affiliations on behalf of Gurīn Energy
- We do not allow materials bearing Gurīn Energy's logo or name to be used for political purposes
- Employees can provide support and make contributions to a political party, politician or institution **only** in their personal capacity
- Disclose a conflict of interest if you consider standing for public office, or have a close relationship with a political party, politician or similar, in accordance with our Conflicts of Interest Policy



Political Activities and Donations

We do not make political contributions or donations of any kind



Q. I would like to donate money to an association that is politically affiliated. Am I able to make a donation?

A. If you are donating your own money, then yes, you can donate your money to this association. You cannot donate any corporate funds from Gurīn Energy. If you were to donate or volunteer your time to this association, you can do this if conducted on your own time, using your own resources, and any views presented to the association are your own, and not Gurīn Energy's.



Q. I was at an event and I met a high-profile official from the state government where we are proposing our project. They are interested to meet with us about this project. Can I set up a meeting with this person?

A. You will need to discuss with your manager and the Compliance Officer to assess the next steps.



Q. The local government, in the area where we are proposing a new project, has asked if Gurīn Energy could sponsor an event they are proposing in the community. Can Gurīn Energy sponsor the event?

A. You will need to discuss with the Compliance Officer to assess whether this could be seen as a political donation. The Compliance Officer will advise on how to proceed.





Record Keeping

We maintain complete and accurate records

Employees must not engage in, authorise, collude or condone fraudulent, dishonest behaviour involving records of Gurīn Energy or any third party. We will ensure complete and accurate records are maintained in accordance with our Record Keeping Policy.

Why it's important?

We rely on complete and accurate business and financial records to form our strategy and guide decisions on Gurīn Energy's operations, maintain operational efficiency, ensure we are compliant with our legal and regulatory requirements, and report to our stakeholders. Business and financial records would include, but are not limited to, the following: financial statements, permits, licenses, contracts, land agreements, service agreements and other similar records. If we fail to maintain complete and accurate records, falsify, conceal, misrepresent information, or encourage or collude with others to do so, it could be considered fraud and may result in reputational damage, and fines or penalties for employees or for Gurīn Energy.



What does it mean for you?

- Always follow Gurīn Energy's Record Keeping Policy and procedures to ensure complete and accurate business and financial records are maintained
- Always maintain the accuracy of all invoices, requests for payment, expense claims, book entries, accounting entries, timesheets and other records created or submitted on Gurīn Energy's behalf
- Never delete, destroy or alter any business or financial record that may be required as part of actual or potential legal proceedings or government investigation and audits
- Ensure that business and financial records are secured and retained in accordance with Gurīn Energy procedures
- Ensure that business and financial records are maintained in accordance with the Business Continuity Plan (BCP) in the event of a natural disaster or event



Record Keeping

We maintain complete and accurate records



Q. I suspect that our site HSE Manager has been altering environmental monitoring records that are required to be submitted to the environmental authorities as part of our licence, what should I do?

A. If you suspect or have evidence to show that the environmental monitoring records have been altered, you should promptly report to your manager, the Compliance Officer, other members of the Compliance and Grievance Committee or through the Speak Up Hotline.



Q. My colleague maintains accurate records for the site. However, the records are all maintained on their hard drive, rather than the shared drive for the site. Is this acceptable?

A. It is good that accurate records are being maintained. However, the storage of the records does not meet our Record Keeping Policy, nor the requirements under our BCP. You should discuss this with your colleague. If you feel more comfortable, you can discuss this matter with your colleague's manager, or the Compliance Officer or other members of the Compliance and Grievance Committee.





Fair Taxes

We pay our fair share of taxes in the countries that we operate in

We are committed to preventing persons associated with Gurīn Energy from engaging in criminal facilitation of tax evasion, and we foster a culture within Gurīn Energy that ensures that tax evasion is understood to be a financial crime and never acceptable.



Why it's important?

Taxes pay for public goods and services, and it is also a key ingredient in the social contract between each country's citizens and the economy. The taxes that we pay help foster economic growth and development in the countries we operate in. As a group that operates across multiple countries, tax compliance across all our jurisdictions is critical for success. Non-compliance with tax laws could result in severe monetary and reputational consequences to Gurīn Energy, and to our shareholders.

What does it mean for you?

- We never engage with businesses that have doubtful tax compliance practices and stay clear of illegal practices that may result in, or appear to result in, tax evasion
- We do not use or create structures within our group that facilitate aggressive tax planning that aims to benefit from loopholes undermining the actual intent of proper taxation
- We maintain accurate and complete tax records and reports at all times. We ensure that our reporting is transparent and in compliance with our record keeping policy
- Be alert. Speak up and immediately raise any concerns about suspected non-compliance with the Compliance Officer



Fair Taxes

We pay our fair share of taxes in the countries that we operate in



Q. While preparing the current year's tax return, you noticed that there was an error on last year's form and we had under-reported our income significantly. The tax authorities did not pick up on the error, and you think nobody would notice if you did not report it. Should you leave the error and save the company some money on taxes?

A. Under-reporting income is a common example of tax evasion, whether it was intentional or not. The money that we may keep in the short-term will not compensate for any reputational damage we might suffer later on, if the error is discovered by the tax authorities. We do not take any risks on tax reporting/compliances, and we should correct any mistakes we identify as soon as we can.



Q. We are looking at acquiring an entity that has multiple off-shore bank accounts as a result of its multi-country operations. You have heard that tax evaders often use these off-shore bank accounts to hide money or other assets, should we stop engaging with this company?

A. Not necessarily. As a result of globalisation, many entities maintain bank accounts in the jurisdictions that they operate, in addition to their headquarters. They may use these bank accounts for legitimate business purposes, and therefore should not create any issues for us, provided we carry out the proper diligence work across them and understand the business rationale for such arrangements.





Sanctions

We comply with sanctions and trade restrictions

We are committed to complying with all sanctions, export and import restrictions and embargoes applicable to our business activities, and ensuring that our procedures consider changes to these measures. All employees, partners and third parties working on behalf of Gurīn Energy must ensure that all such controls, sanctions and embargoes are complied with.

Why it's important?

Sanctions comprise measures that do not involve the 'use of armed force', and are imposed in situations of 'international concern', with the aim of limiting adverse consequences, influencing the behaviour of those responsible, and penalising them. In that regard, sanctions can range widely including, but not limited to, the following: financial restrictions, travel bans, prohibition of dealing with a 'prohibited person' or 'entity', import and export trade restrictions, prohibitions on using or dealing with a 'controlled asset', and other.

Sanctions, export and import restrictions and embargoes are established by recognised authorities including the United Nations Security Council (UNSC); US Department of Treasury - Office of Foreign Assets Control (OFAC); HM Treasury - Office of Financial Sanctions Implementation (OFSI); the European Union and other authorities.

We must not do business with companies, individuals, governments or states, directly or indirectly, that are subject to sanctions, export and import trade restrictions or embargoes.

Breaching sanctions can result in significant penalties, including imprisonment for individuals, and reputational damage for Gurīn Energy. It is therefore important that we follow our internal procedures to ensure that we know who our partners, suppliers and other third parties are.



What does it mean for you?

- Always follow Gurīn Energy's due diligence KYC process, which includes a screen of sanctions databases, prior to engaging suppliers, third parties, partners, or anyone doing business on behalf of Gurīn Energy
- Immediately notify the Compliance Officer if there are any concerns or issues that have been identified from the sanctions screening process
- Never do business with companies, individuals, governments or states, directly or indirectly, that are subject to sanctions, export and import trade restrictions or embargoes
- Ensure that we or our third parties have appropriate permits, approvals and other relevant authority before importing goods, technology, or software across national borders
- Attend training as and when required by Gurīn Energy



Sanctions

We comply with sanctions and trade restrictions



Q. We are conducting KYC on a new equipment supplier, and the entity has been flagged during the screening process. What should I do?

A. If a proposed equipment supplier has been flagged during the sanctions screening process, you should not do any business with this entity and immediately notify the Compliance Officer.



Q. We are proposing to partner with an individual on a new project. Although the new project is not in a sanctioned country, I understand that the individual does advise other companies in a sanctioned country. Are we able to work with this individual?

A. The individual will need to be screened for sanctions through the KYC process before you can do any business with this person, and you must notify the Compliance Officer.





Fair Dealing

We always conduct our business honestly and fairly

We compete fairly and honestly in all our business activities, and are committed to complying with all applicable competition laws in the countries in which we operate. All our employees, partners and third parties working on behalf of Gurīn Energy must comply with all applicable competition laws.

Why it's important?

Sharing any commercially sensitive or competitive information, such as pricing with competitors, can lead to the appearance of restricting free trade or fair competition, which breaches competition laws and can result in disqualification as a company director, fines and imprisonment. Anti-competitive behaviour does not align to our core values of Integrity and Respect, and damages our reputation.



What does it mean for you?

- Never discuss, share or disclose any commercially sensitive or competitive information, such as pricing, with competitors
- Inform the Compliance Officer if you have inadvertently received or used commercially sensitive or competitive information from a competitor
- Never use a trade association to discuss, share or disclose any commercially sensitive or competitive information, and if such information is tabled or discussed, then you would need to leave the meeting immediately and report the matter to the Compliance Officer
- Attend training on Fair Dealing as and when required by Gurīn Energy
- Contact the Compliance Officer if you need further information on competition laws that apply in your country of operation



Fair Dealing

We always conduct our business honestly and fairly



Q. An ex-contractor, whom you have used previously, is also bidding for the current project. The contractor asked you for an indicative range of prices that are being quoted by the other contractors. Based on past experiences, you really like this contractor as their work is top-notch and delivered on time. Can you provide a range of prices to this contractor, even if it is just indicative?

A. No. All contractors who have been invited in a competitive bid process, must compete and submit their quotes based on the same level of information that has been provided to them in the proposal.



Q. You require grass-cutting services at the project site and have invited three vendors to provide a quotation. One of the vendors requested for a site visit, while the other two didn't. Can you allow this site visit?

A. Yes, you can allow this site visit as this will enable the vendors to provide a more accurate quotation. The fact that a site visit may be construed as additional information and was not requested by the other two vendors does not prohibit this.





Responsible Supply Chain

Fair treatment and working with those that do business the right way

We are committed to ensuring that our suppliers, partners and contractors that we do business with are treated fairly and transparently, are aligned to our core values as a company, and respect human rights. Our policy and procedures must be followed when identifying, selecting and working with suppliers, partners and contractors.

Why it's important?

Suppliers, partners and contractors are integral to our business operations. As they reflect who we are as a company, we treat all suppliers, partners and contractors fairly and transparently, based on merit, and document our evaluation and selection process. We work with suppliers, partners and contractors that are aligned to our values and principles of respecting human rights.

If a supplier feels they have been unfairly treated in the selection process, or a third party that we work with is found to be mistreating its workforce or damaging the environment, this can lead to legal risks and reputational damage for Gurīn Energy.

It is very important that we follow our policy and procedures when identifying, selecting and working with suppliers, partners and contractors.



What does it mean for you?

- Always follow Gurīn Energy's policies and procedures when identifying, selecting and working with suppliers, partners and contractors, which includes Conflicts of Interest
- Ensure that potential suppliers, partners and contractors are aware of our expectations through the supply of the Code of Conduct for Suppliers
- Never do business with a supplier, partner and contractor that unreasonably refuses to participate in our due diligence process or will not adhere to our Code of Conduct for Suppliers
- Always evaluate and select suppliers, partners and contractors fairly and transparently, in accordance with our policy and procedures, which focuses on skill, experience, quality, ESG policies and performance, and price
- Monitor the performance of our suppliers, partners and contractors, and if their performance does not meet our values and principles on a routine basis, then we cannot continue to work with them



Responsible Supply Chain

Fair treatment and working with those that do business the right way



Q. The team has received quotations from three hazardous waste vendors to manage the waste produced by the site. Due diligence has raised no material concerns on any of the vendors. The team wants to select the lowest price vendor. The pricing proposed by this vendor is lower by about 50%, compared to the other two. Can the team select the lowest price vendor?

A. A price difference of 50% is a 'red flag'. Assuming all vendors are using similar approaches to manage the waste, it is extremely unlikely that this vendor would be able to offer services for 50% less than the other two without compromising on quality, safety and environmental standards and working conditions for workers. The team should conduct physical audits of all the vendors to assess their health, safety and environmental standards and working conditions of the workers. Selection of the vendor should also be based on the results of the audits.



Q. I was doing an inspection of the construction site, and was talking to some of the contractors' workers. All of the workers I spoke to told me that their employer had not been paying wages for the hours actually worked and in accordance with their employee agreement. What should I do?

A. You should report this information to your manager, the Compliance Officer, other members of the Compliance and Grievance Committee or through the Speak Up Hotline. These concerns will be thoroughly investigated in accordance with our established grievance mechanism.



Q. I received two proposals for conducting due diligence. One proposal includes additional tasks and the estimated cost is significantly higher than the other one. To save time, can I share the proposal from the other vendor and request that they revise their proposal aligned to this scope?

A. No, you cannot share the proposal received with another party. To the extent that the additional tasks are required, you would need to ask the vendor to revise their proposal based on the additional scope of work provided by you.





Confidential Information

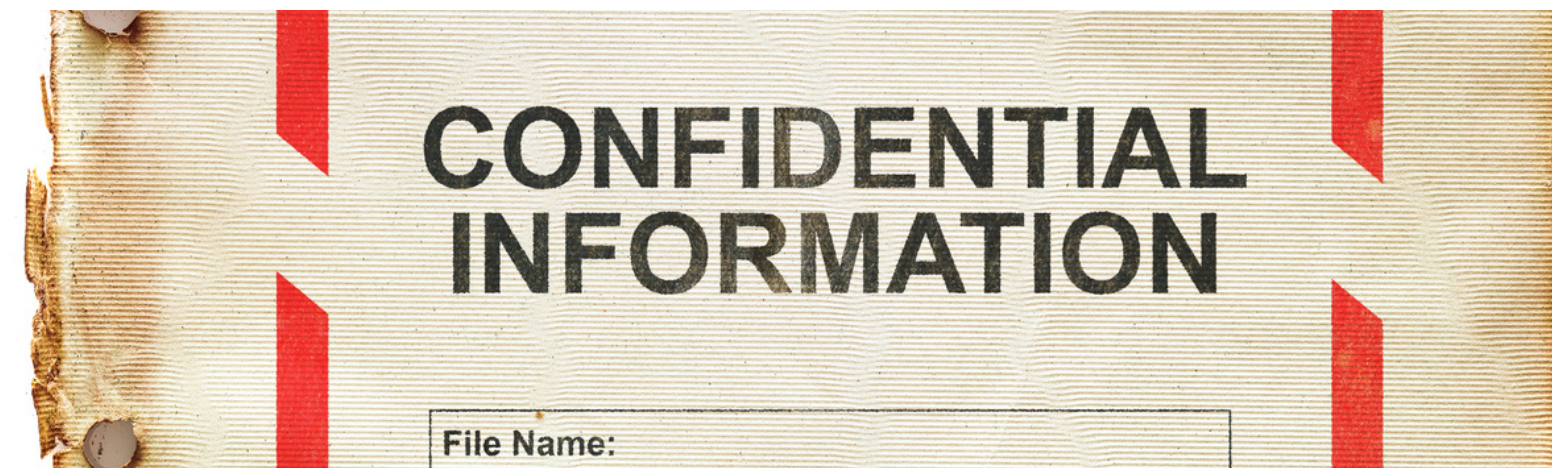
We protect our confidential information

We are committed to protecting information that is confidential and/ or competitively sensitive relating to Gurīn Energy, its partners, suppliers, customers, and other third parties. We follow our policy and procedures to protect information. If there is any doubt, assume that all company information is confidential and should not be disclosed to anyone outside Gurīn Energy, unless it is confirmed otherwise.

Why it's important?

Information is valuable. A loss of confidential and/ or competitively sensitive information can result in reputational damage, loss of business/ profits and potential legal claims to Gurīn Energy.

We must follow our policy and procedures to protect our information relating to Gurīn Energy, its partners, suppliers, customers, and other third parties from unauthorised disclosure.



What does it mean for you?

- Always follow our policy and procedures in regard to protecting confidential and/ or competitively sensitive information relating to Gurīn Energy, its partners, suppliers, customers, and other third parties
- Always protect confidential and/ or competitively sensitive information from unauthorised disclosure by making sure they are appropriately password-protected or filed properly in a cabinet with limited access
- Never discuss or work with confidential and/ or competitively sensitive information in a public area where conversations can be overheard or information viewed
- Always ensure a Non-disclosure Agreement (NDA) is executed before sharing confidential and/ or competitively sensitive information with an external party
- Ensure that when people join, move or leave Gurīn Energy that information access rights are provided or changed
- Always assume that all company information is confidential and should not be disclosed to anyone outside Gurīn Energy, unless it is confirmed otherwise



Confidential Information

We protect our confidential information



Q. We need to get due diligence completed for a project very quickly. The consultant is able to start immediately, but we don't have a Non-disclosure Agreement (NDA) in place. We have worked with this consultant on several projects and they have always maintained confidentiality. Are we able to start the work whilst we are getting the NDA executed?

A. Although the consultant may have maintained confidentiality on past projects, we can't bypass our internal requirements. An NDA would need to be in place before they can commence the work.



Q. I'm working on a new project, and just so happen to be going to a conference where a number of our stakeholders will be present. It will be very easy for me to discuss the project with suppliers and other parties. Can I discuss the project with our stakeholders?

A. You can mention that there is a project, and that you would like to set up a meeting to discuss in a more private environment. You cannot discuss any confidential and competitively sensitive information, especially in a public area, where a number of our competitors may be present.





Privacy and Data Protection

We respect your rights to privacy

We are committed to respecting the privacy of the personal information of our stakeholders, including employees, customers, partners, communities and other third parties. Only information that is relevant to Gurīn Energy's business operations is collected and retained by the company. We follow our policy and procedures and laws and regulations to protect the personal information collected and retained.

Why it's important?

We respect your rights to privacy with your personal information, whether you are an employee or other stakeholder working with, or for Gurīn Energy. We must follow our policy and procedures to ensure that personal information is protected from unauthorised access, release or otherwise, as a breach may compromise individual personnel's position and reduce trust in Gurīn Energy. Further, there are a number of laws and regulations in place to protect personnel information. Failure to comply with these laws and regulations may result in significant penalties, sanctions, notices, and/ or imprisonment. It can lead to reputational damage, and potential litigation.

Personal information that may be required to be collected as it relates to Gurīn Energy's business operations includes individual's contact details, government issued identification numbers, employment records, financial information, health records or similar.

What does it mean for you?

- Understand and comply with all Gurīn Energy information security policies and procedures
- Respect the right to privacy of your stakeholders, including colleagues, customers, partners, communities and other third parties
- Ensure that the person, from whom we are collecting personal information, is informed of what information is required, how we plan to use it and to protect it, and how they can contact us if there are any questions
- Only access, collect and use personal information that you need and are authorised to collect for legitimate business reasons
- Only disclose applicable information to authorised persons that have a legitimate business reason to know and are obligated to protect the information provided, or if you are required to provide it by law
- Attend training on Privacy and Data Protection as and when required by Gurīn Energy
- Ensure that personal information is collected, transmitted, retained and destroyed in accordance with Gurīn Energy's policies and applicable laws and regulations
- Information that may be sensitive in nature, such as a someone's state of health, sexual orientation, political opinion, religion or other in nature, cannot be collected without the consent of the person concerned, unless it is required to be provided by law



Privacy and Data Protection

We respect your rights to privacy

Q. Why do you need to collect personal information, and what sort of information do you request?



A. As an employee of Gurīn Energy there is personal information that we need in order to pay your salary, cover you under the company health insurance program, obtain a work visa or similar. Other information may be required to be collected because of statutory obligations. However, please note that we will only collect personal information that is relevant to the operation of the business. As part of our information request, we will state what information we are collecting, the purpose, and provide contact details in case there are any follow up questions. Further, only authorised personnel, as defined in the Privacy and Data Protection policy and procedure, are allowed to collect, access, retain and disclose personal information.



Q. Our supplier requested some additional personal information to be sent to them. This is a legitimate business request, and I am authorised to access and share this information. However, I was rushing to send the information and unfortunately sent it to the wrong person. I reacted quickly and recalled the email. Would this be considered a data breach?



A. It is good that you reacted quickly. However, there is a potential that some of the information may have been viewed and read before it was recalled. You should immediately report the matter to our IT manager and request assistance, then report the matter to your manager or the Compliance Officer. The incident will be fully investigated in accordance with our Incident and Event Reporting and Investigation policy and procedure.



Q: I was in a Teams meeting with colleagues and some external consultants, and I was asked to write the minutes for the call. To ensure I did not miss any important points, I recorded the meeting as a voice note on my phone. Is this allowed?



A: Privacy and data protection laws differ across the countries in which we operate. In this situation there were also external parties present, and they may have their own policy which differs to ours. Therefore, if you are proposing to record any meeting, between internal and/ or external parties you must ask for consent first. All parties present in the meeting would need to provide consent for you to be able to record the meeting. If consent has been provided, the recordings must be maintained in accordance with our Data Protection and Privacy and Confidential Information policies and procedures.





Use of Company Property and Assets

We respect company assets and property

We are all responsible for protecting Gurīn Energy's assets and property from loss, damage, misuse, waste and theft. We will only use Gurīn Energy's assets and property in our control and care for the legitimate and lawful business purposes of Gurīn Energy and will not use that property for any other purpose, including for personal gain. We may use Gurīn Energy's assets for reasonable personal use, provided that sufficient discretion is used, and is legal. This use is a privilege, not a right and may be withdrawn where use is inappropriate or excessive.

Why it's important?

Gurīn Energy's property and assets are essential for our business operations, and enable us to be successful over the long term. Misuse or wasted resources, can affect our operations and performance. We all have a responsibility to protect Gurīn Energy's assets and property, in accordance with our policy and procedures.

Ask, Concern or Report?
Speak Up



What does it mean for you?

- Understand and comply with all Gurīn Energy policies and procedures relating to assets and property
- Respect company assets and property
- Use best endeavours to protect from loss, damage, misuse, waste and theft
- Remember that all company assets and property belong to Gurīn Energy, and must be used for legitimate and lawful business purposes of Gurīn Energy
- Limited personal use of Gurīn Energy assets, such as telephone, internet and e-mail, is acceptable as long as we do not incur unreasonable costs, use does not interfere with our job responsibilities, and is legal
- Never dispose or sell any company assets or property without appropriate authorisation
- Return all company property and assets when you leave Gurīn Energy



Use of Company Property and Assets

We respect company assets and property



Q. Can I use my work email to organise dinner with some friends?

A. Yes. You can use your company e-mail for personal use, as long as the use is limited, the company does not incur unreasonable cost, its legal and does not interfere with your job responsibilities.



Q. For the past few months, my colleague has been working really late in the office. I also picked up some printing that I thought was mine, and saw some invoices from a company I didn't recognise. There's been a few other things which has made me suspect that my colleague is running a side business. From what I can see, they are doing it on their own time - outside of normal office hours. I'm not sure whether to report this or not.

A. You should report this to your manager, the Compliance Officer, other members of the Compliance and Grievance Committee or through the Speak Up Hotline for this matter to be investigated. The investigation will assess whether there has been a breach of our Property and Assets policy. Further, a 'side business', especially if not disclosed, may also be a breach of our Conflicts of Interest policy.





Information Technology

We use information technology responsibly

We use Information Technology in accordance with our policy and procedures.

Why it's important?

We all have a responsibility to ensure that we use Information Technology (IT) equipment and facilities in accordance with our policy and procedures to protect company data from accidental or unauthorised disclosure, misuse, security threats or destruction. Accidental or unauthorised disclosure or other of company information could result in reputational or financial damage, and legal claims against Gurin Energy.

IT equipment and facilities include, but is not limited to, laptops, desktops, data storage (including cloud-based), mobile and desktop telephones, internet facilities, facsimile, and electronic devices.

Personal use of company IT is acceptable, if it is infrequent, incidental and use aligns with our policy and procedures. This use is a privilege, not a right and may be withdrawn where use is inappropriate or excessive.

The IT facilities and equipment remain, at all times, together with all information and data contained within such IT facilities and equipment, solely the property of Gurin Energy. Gurin Energy reserves the right to inspect its IT equipment and facilities, together with any information or data contained in such equipment and facilities for the purposes of any litigation and any investigation of suspected abuse or non-compliance with our policy and procedures, and applicable laws and regulations.

What does it mean for you?

- Always follow our policy and procedures, and applicable laws and regulations, in regard to responsible use of company IT equipment and facilities
- Ensure strong passwords are used and kept secure, and always follow measures that protect security of IT equipment and facilities
- Personal use of company IT equipment and facilities is acceptable as long as use is limited and legal, and in accordance with our Information Security policy and procedures
- Never install any software or applications or remove any hardware without prior authority from the IT manager
- Never download, distribute, view, copy or upload pornographic, obscene, offensive or discriminatory content; gambling or games sites; or illegal material
- IT facilities and equipment remain, at all times, together with all information and data contained within such IT facilities and equipment, solely the property of Gurin Energy
- Improper use or suspected abuse or non-compliance with our policy and procedures, and applicable laws and regulations, may result in inspection of company IT equipment and facilities, together with the information and data contained within



Information Technology

We use information technology responsibly



Q. I need to edit and format a document to publish on our website. I found software that will make it much easier and quicker to prepare this document, and it's free. Can I download and install this software to my computer?

A. No. You will need to consult with our IT manager before downloading and installing any software or applications.



Q. My colleague sent me an email. However, it is referencing something completely different to what we discussed, and asking me to open an attachment included on the email. The email and attachment look strange, and I'm not sure whether I should open the attachment or respond to the email. What should I do?

A. If you receive an email or document that looks suspicious, or is requesting additional information, such as login and/ or password details to open, please contact our IT manager immediately. Do not take any further action until our IT manager has advised on the appropriate steps to be taken.





Our People

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Health and Safety

Protecting the health, safety and well-being of all

We are committed to providing and maintaining a working environment that protects the health, safety and well-being of our employees, partners, third parties, visitors and the communities in which we operate. We take every reasonable precaution to provide and maintain a safe and healthy working environment, and ensure that we do not put anyone in danger or risk of harm from our actions. We always put health, safety and well-being first, manage our risks in a timely manner, and we continually improve our policies, procedures and performance over time.

Why it's important?

Ensuring the health, safety and well-being of all is one of our core values. This includes employees, partners, third parties, visitors and the communities in which we operate. We do not put the business needs above the health, safety and well-being of people. It is the right thing to do to keep people safe, and creates a positive and productive working environment. It also ensures that we comply with the laws and regulations in the countries in which we operate, minimise disruptions to our projects and protects our reputation.

You are required to report to work 'fit for duty', and free from the effects of drugs or alcohol. Working under the influence of drugs or alcohol can pose an unacceptable risk to your health and safety, and those working around you. Drugs may include illegal, as well as legal, prescription medication.

Health and safety is everyone's responsibility. We ensure that people are aware of their responsibilities, and the rules that must be strictly followed. We do not cut corners or feel pressured to, where it may compromise the health, safety and well-being of not only you, but others around you. We need to speak up when conditions or behaviours may pose a danger to yourself or others.

What does it mean for you?

- Know and comply with the health and safety laws and regulations, and Gurin Energy's policies, procedures, instructions and other provided to you
- Only perform work that you have been trained and are competent to do
- Ensure that you follow health and safety rules, and wear the personal protective equipment (PPE) where provided
- Make responsible choices to ensure that your actions are not putting yourself or others at risk
- Never work under the influence of alcohol and/ or drugs on or off Gurin Energy's operations
- Ensure appropriate emergency scenarios are identified and appropriate preparedness and response plans are in place
- Know the procedures to follow in an emergency, and cooperate in emergency drills when they are conducted
- Advise your manager if you are unfit to perform your work tasks safely, either due to physical or psychological reasons
- Never bring firearms or other weapons onto Gurin Energy's operations
- Report all accidents, incidents and breaches, including unsafe conditions and behaviours that have the potential to compromise the safety of our working environment in accordance with Gurin Energy's procedures
- Never retaliate against anyone who reports a health or safety concern or participates in an investigation of these concerns



Health and Safety

Protecting the health, safety and well-being of all



Q. Our project is behind schedule due to availability of workers and weather conditions, and it appears we may not meet the completion date and will incur penalties. We identified that we can achieve the project completion date if we ignore some of the health and safety protocols. Are we allowed to proceed in this manner?

A. No. We do not ignore, skip or omit health and safety protocols that have been implemented at the project site. These procedures are in place to protect you and the people who work around you. You will need to discuss with your manager to develop a plan that ensures the work can be completed on time safely and in compliance.



Q. I have seen some of the contractors' workers having a few alcoholic drinks on the project site, after work has stopped. It's the contractors' workers and it's after hours, so I am not sure whether I should report this or not?

A. Yes, you should report this matter to the site supervisor, and your manager. Whilst it may be after hours, it is a construction site with many hazards and not a safe environment for those that may be under the influence. Further, many of the workers may drive themselves home, which may be unsafe as they could be driving under the influence.





Diversity, Equity and Inclusion

Stronger with a diverse, inclusive and equitable workplace

We are committed to a diverse, equitable and inclusive workplace, where people from all backgrounds are appreciated and provided a level playing field. We welcome individual views, opinions and ideas, creating an environment where everyone has sense of belonging and value.

Why it's important?

A diverse, equitable and inclusive workforce, where everyone is appreciated and valued, results in positive and productive environment. We make better decisions, are more innovative, and we feel better connected and engaged.

This commitment is aligned with our core values of Integrity and Respect, and extends not just to our workplace, but also our business partners, suppliers and communities in which we operate.



What does it mean for you?

- Always treat all people fairly, and with respect
- Always lead with empathy – put yourself in the individual's shoes, position or location
- Ensure we create a culture where people can voice their views, opinions and ideas
- 'Check your bias' when considering your actions and making decisions
- 'Our door is always open' to give our time and actively listen and make change to ensure a sense of belonging
- Ensure our business partners and suppliers respect our standards



Diversity, Equity and Inclusion

Stronger with a diverse, inclusive and equitable workplace



Q. I usually organise team drinks at the end of month, but I know there's always a few people that can't make drinks because they have family responsibilities or they don't drink. Am I not being inclusive to all our team members?

A. Possibly. When considering team activities, you should look at the type of activity, and also when you are proposing to hold the activity to ensure that you are inclusive of the majority of the team. It does not mean that you cannot have team drinks at the end of the month, but consider different activities that allows for inclusion of those groups of people that may not be able to participate.



Q. Whilst I don't have children at home, I am looking after my elderly parents. My colleague is able to take parental leave to look after their children's needs, but I have to take annual leave to look after the needs of my elderly parent's. This doesn't seem fair to me.

A. We recognise that people have different family commitments, and that is why parental leave includes children and caring for immediate family members, such as your elderly parents. When you need time to manage the needs of your elderly parents, you can apply for parental leave.





Discrimination, Harassment and Bullying

Respect and fairness in the workplace

We are committed to providing a workplace that respects human dignity, where everyone is treated with respect and fairness. We provide equal opportunities for employment. Our decisions for employment are based on merit, and consider qualifications, experience, skills and achievements. We do not tolerate discrimination based on personal characteristics such as gender, race, nationality, ethnicity, social and indigenous origin, religion or religious beliefs, disability, age, or sexual orientation. We take measures to prevent and address harassment, intimidation and/ or mistreatment in the workplace, and do not tolerate harassment and bullying of any type.

Why it's important?

Providing a workplace that respects human dignity, where everyone is treated with respect and fairness, is a basic human right. It aligns with our core values as a company and creates a positive working environment. Basing employment decisions on any personal characteristics is against our policies, and is illegal under the laws in many countries in which we operate.

Many forms of harassment and bullying are also prohibited by law in the countries in which we operate. Bullying and harassment includes, but is not limited to, the following: unwelcome verbal, visual, physical or other behaviours of any kind that causes others to feel uncomfortable, or creates an intimidating, offensive, disruptive or hostile work environment.

We do not tolerate discrimination, bullying and harassment, whether in the workplace or through business interactions. This also includes work-related settings, which may be outside normal working hours, such as work-related travel, work-related social activities, work-related training, work provided accommodation or transport, and digital communication ('cyberbullying').

What does it mean for you?

- Always act in a respectful and fair manner whether it is with an employee, partner, contractor, supplier, applicant for employment, and in any other interactions where employees represent Gurīn Energy
- Never discriminate, in any form, whether it is an employee, partner, contractor, supplier, applicant for employment, and in any other interactions where employees represent Gurīn Energy
- We do not tolerate verbal, visual, physical or other form of harassment, bullying, intimidating, offensive or other similar behaviour, whether it is towards an employee, partner, contractor, supplier, applicant for employment, and in any other interactions where employees represent Gurīn Energy
- Know and comply with Gurīn Energy's policies, procedures, and instructions provided to you
- Always hire and promote based on qualifications, experience, skills and achievements
- Always comply with all relevant labour and employment laws, and ensure we are aligned to the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work
- Speak up and report instances of harassment, bullying, discrimination and other similar behaviours that are inconsistent with our values



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Q. Whenever my manager is establishing teams for new projects, I always get assigned the administrative role. I discussed this with my manager and he made remarks such as 'you're married now, work won't be your main priority'. I feel as though I am being treated unfairly because of my gender and perceptions that I won't be committed to my job because of my marital status. What should I do?

A. This is a form of gender discrimination. As you have already tried to address this matter with your manager, your next step would be to discuss this matter with a senior manager, HR or the Managing Director ESG. If you feel more comfortable, you can also report through the Speak Up Hotline.



Q. My work colleague is connected with me on Instagram and keeps making sexually suggestive remarks on my posts. I realise that it's social media and not a work tool, but the remarks are making me feel uncomfortable. What should I do?

A. Our policy extends to include harassment, bullying or intimidation of employees, partners, contractors, suppliers, applicants for employment, or any other party with which Gurīn Energy does business, through electronic means, including social media or other online media. This matter should be reported to your manager. If you do not feel comfortable talking to your manager, you can report the matter to the HR Officer. If you feel more comfortable, you can also report through the Speak Up Hotline.



Q. My manager can be highly intimidating. I know she wants us to deliver quality work and meet our deadlines, but she can be too pushy, demanding, and shame us. It's really affecting me and the morale and productivity of the team. Is there anything I can do about it?

A. Your manager is expected to challenge the team and ensure that the work delivered is of the quality we expect at Gurīn Energy. However, your manager is also expected to treat everyone with respect and fairness. If you feel that you or others in the team are not being treated fairly and with respect, you should discuss with your manager. If you do not feel comfortable talking to your manager, you can report the matter to the HR Officer. If you feel more comfortable, you can also report through the Speak Up Hotline.





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Environment

We respect our planet

We are committed to taking action against climate change, whilst protecting and enhancing the environment and biodiversity, and minimising the use of natural resources. We manage environmental performance of our operations and continually improve our policies, procedures and performance over time.

Why it's important?

Respecting the environment, and protecting and minimising the use of natural resources is one of our core values. We manage and minimise impacts to the environment from our projects, and ensure that the environment in which our communities operate are protected and enhanced. It also ensures that we comply to the laws and regulations in the countries in which we operate, minimises disruptions to our projects and protects our reputation.

Taking action against climate change is not only important for our employees, it ensures the sustainability of the communities in which we operate. We are motivated to achieve our goal to build enough solar, wind and storage to power 10 million homes by 2030.



What does it mean for you?

- Know and comply to the environmental laws and regulations, and Gurin Energy's policies, procedures, and instructions provided to you
- Ensure that our suppliers, partners and third parties follow agreed-upon environmental standards
- Eliminate and/ or minimise the use of hazardous materials in our projects and operations
- Never ignore Gurin Energy's policies, procedures and other guidelines in regard to managing the environment
- Report all accidents, incidents, breaches and complaints, including unsafe conditions and behaviours that have the potential to impact on the environment and communities in which we operate, in accordance with Gurin Energy's procedures
- Never retaliate against anyone who reports an environmental concern or complaint, or participates in an investigation of these concerns



Environment

We respect our planet



Q. During the inspection of our construction site, I noticed that the contractor hasn't installed appropriate sediment and erosion controls, and there is a lot of debris flowing from our site into the river. The river is already quite polluted from other activities upstream, so does it really matter?

A. Yes. Whilst the river may already be polluted, that does not give us the justification to breach environmental laws and our policies and procedures. You need to enforce and maintain the proposed site controls to ensure that our project is not polluting the environment any further. You will need to instruct the contractor to rectify the issue.



Q. There has been a lot of dust coming from our project site, and some members of the community have been complaining. We have improved our controls, and it appears that we have resolved the issue as there are no further complaints. Do I need to report this if we have resolved the matter?

A. Yes. All environmental complaints need to be reported. Whenever there is a complaint from a community member, it needs to be reported and managed in accordance with our procedures.





Working in Our Communities

Respect, fairness and safety in our communities

Whether our sites are under development, construction or operational, we are committed to ensuring that our employees, partners, suppliers and third parties treat the communities in which we operate with respect and fairness, and that appropriate measures are in place to ensure the safety and security of the communities surrounding our operations.

Why it's important?

We treat others as we would like to be treated, with respect and fairness. It is a basic human right, and aligns with our core values as a company. We ensure that human rights are respected throughout the project life-cycle, whether land acquisition, construction or operation, and all those working on behalf of Gurin Energy adhere to our policies and procedures.

Our operations, no matter where they are in the project life-cycle, have the potential to impact on the safety and security of the communities in which we operate. We need to understand these risks and impacts, and ensure that appropriate measures are in place to protect the communities in which we operate, in accordance with our policies and procedures.

Respecting human rights of the communities in which we operate builds respect and trust, and creates sustainable operations, which are mutually beneficial. It also minimises disruptions to our operations and protects our reputation.



What does it mean for you?

- Always engage in a respectful and fair manner with communities in which we operate, including third parties that are working on behalf of Gurin Energy, in accordance with our policies and procedures
- Ensure that grievances received from external parties are managed in accordance with our policy and procedure
- Ensure that assessment of risk and impacts to the communities considers routine and non-routine activities and that appropriate measures are established to minimise risk
- Any planned discretionary community activities or events must be discussed and approved by the Managing Director ESG
- Always follow the Gifts and Entertainment and other applicable policies whenever community engagement is proposed
- We do not tolerate verbal, visual, physical or other forms of harassment, bullying, intimidating, offensive or other similar behaviour, when engaging with the community, and this includes third parties working on behalf of Gurin Energy



Working in Our Communities

Respect, fairness and safety in our communities



Q. A typhoon has damaged large parts of the community where one of our operations is located. We have been asked by the community if we can provide some support to the families that have been impacted. Are we able to provide support?

A. Yes. However, prior to providing support, you would need to submit a proposal indicating what is planned to the Senior Management team. Support can only be provided once the proposal has been approved.



Q. The local environmental authority visited our construction site and reported that several complaints had been received from the community in regard to the increased traffic and noise. We will address the issues raised. However, we are concerned that we were unaware of these community complaints. What should we do?

A. Whether under construction or operation, all sites should have established processes to record and manage complaints from external stakeholders, in accordance with our policy and procedure. If a process had been established, the community would have been able to report their complaints directly to the site, and you would have been aware of these issues. If grievances processes had been established and the community chose not to report directly to the site, you would need to assess the effectiveness of the grievance process established. This will allow for gaps to be identified, and improvements made.





External Communication

Accountable and Transparent Communication

We are committed in ensuring that our communication, whether through public speaking events, social media, media or other channels, is accurate, respectful and transparent.

Why it's important?

We understand that our employees may be asked to speak at public events from time to time, excited to share information on new projects on social media, or other. However, when we are publicly communicating information on behalf of Gurin Energy we need to ensure that it is accurate, respects the privacy of individuals and aligns to our confidential information policy to protect our reputation, and maintain compliance with any agreements or laws and regulations.

If an employee or someone working on behalf of Gurin Energy is asked to speak at a public event, or is asked to provide a media statement, you must seek prior written approval from the Chief Executive Officer of Gurin Energy, and ensure compliance with our Code of Conduct.

In regard to social media, we recognise that social media (including LinkedIn) is a tool of corporate and business engagement, and that we may also use social media in a personal capacity. If we make any reference to Gurin Energy when using social media, we must comply with this Code.

In particular, we do not post any photos on social media related to Gurin Energy business or social events without the prior written approval of the Chief Executive Officer of Gurin Energy.



What does it mean for you?

- Always obtain prior written approval from the Chief Executive Officer before agreeing to speak at a public event or seminar, responding to media, or posting information related to Gurin Energy business on social media or similar
- Whenever communicating publicly, including social media, always ensure compliance with this Code of Conduct
- When communicating through social media do not misrepresent yourself, or speak on behalf of Gurin Energy (unless prior written approval has been provided); never disclose personal information on employees, suppliers, partners or other third parties (including publishing photos) that Gurin Energy works with; never disclose confidential or commercially sensitive information; and be respectful of other cultures, and avoid discriminatory or harassing language



External Communication

Accountable and Transparent Communication



Q. I have been asked to join a panel at a conference. It would be a great opportunity to promote Gurin Energy and renewable energy. Do I need to seek approval before committing to the panel?

A. As a responsible business, we do encourage our employees to promote renewable energy and Gurin Energy. However, before you can commit to participating in the panel, you would need to get prior written approval from the Chief Executive Officer.



Q. We held an open day with the community at one of our operating facilities. We shared information on how the site operates, planted some trees in the nearby field, and had lunch. It was a really great event and I would like to post about it on my LinkedIn page. Can I post about the event?

A. It appears as though the event was successful, and likely something that we would want to share. The post would need to comply with this Code, and prior written approval from the Chief Executive Officer would be required before posting.

