

The image shows two male workers in a high-visibility yellow safety suit and yellow hard hat. They are standing in front of industrial equipment, possibly a power substation. The worker on the left is holding a walkie-talkie to his mouth and has his right hand raised in a signaling gesture. The worker on the right is also holding a walkie-talkie and has his right arm raised. The background is a blurred industrial setting with metal structures and equipment. The Linxon logo is visible on the hard hat of the worker on the right.

linxon

# Code of Conduct 2026

# Values that guide us

Our values define who we are as an organization. They guide our actions, shape our interactions, and set the standard for how we work with one another, our clients, and our stakeholders.

## Our values

### Trust

- We care for the wellbeing of each other – physically and mentally
- We act ethically and keep our commitments
- Our customers can rely on us

### Entrepreneurship

- We create value in everything we do
- We act with a strong sense of ownership for the result
- We are curious and find innovative solutions

### Collaboration

- We value the opinion of others and create a spirit of teamwork and openness
- We learn from each other's different perspectives for the better outcome
- We help and support each other

## Message from our CEO

At Linxon, our reputation is built not only on what we achieve, but on how we achieve it. Integrity, respect, and accountability are the foundations of our culture and guide every decision we make.

I am pleased to introduce our own Linxon Code of Conduct, which brings together the principles, values, and standards that define who we are as an organization. More than a set of rules, the Code serves as a practical guide to help us act responsibly, make ethical decisions, and uphold the trust placed in us by our colleagues, clients, partners, and communities.

The Linxon Code of Conduct applies to all employees, at every level and in every location. It outlines our expectations around ethical behavior, compliance with laws and policies, respect in the workplace, and our responsibility to speak up if something does not feel right. Each of us has a role to play in creating an environment where integrity is lived every day.

I encourage you to take the time to read the Code carefully and reflect on how its principles apply to your work. If you have questions or concerns, or if you are unsure about the right course of action, please reach out to your manager or the appropriate internal support channels. Speaking up is not only encouraged, but also essential to maintaining our strong ethical culture.

Thank you for your continued commitment to doing the right thing and for contributing to a workplace built on trust, respect, and shared values.

**Stefan Reisacher**  
Chief Executive Officer  
Linxon

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# 1. A culture of high ethical standards

## 1.1. Linxon's commitment

Linxon is committed to conducting its business with integrity and to upholding the highest ethical standards in everything we do. To ensure that our values are consistently reflected in our actions and that we meet the obligations set out in our Code of Conduct. We are committed to:

- Building and sustaining a strong culture of integrity across the organization
- Promoting clear awareness and understanding of our Code of Conduct at all levels
- Implementing effective measures to prevent, identify, and address unethical or non-compliant behavior
- Providing globally accessible guidance, resources, and support to enable the practical application of our Code
- Encouraging an open and inclusive speak up culture, where individuals feel empowered to raise ethical concerns
- Protecting anyone who raises concerns in good faith from retaliation
- Continuously strengthening and improving our governance standards
- Embedding sustainability into our governance, operations, and decision making, ensuring our actions today contribute to a better tomorrow

## 1.2. Making the right decision

Our Code is not a rulebook designed to address every possible situation. Instead, it serves as a guide to help us apply sound judgment and make the right decisions in our daily work.

While some decisions are straightforward, others may involve uncertainty or ethical complexity. In such situations, we should pause and ask ourselves:

- Does this align with our values, our Code, and our governance documents?
- Is it legal?
- Could it put anyone's health, safety, or wellbeing at risk?
- Is it fair, ethical, and morally acceptable?
- What is my "gut feeling" telling me?
- How would this appear if it were reported in the media or discussed in a public forum?
- Could it negatively impact my reputation or that of my colleagues or the company?
- Could it be perceived as disrespectful?
- Could it be seen as creating undue influence?

If the answer to any of these questions is unclear—or if something does not feel right—we must seek guidance. Managers and [Integrity Officers](#) are available to help, and asking for advice is always the right course of action.

## 1.3. Speaking up

Each of us plays an important role in upholding our high ethical standards and fostering a culture of integrity. We are encouraged to speak up whenever we encounter a situation that may raise concerns about misconduct or ethical behavior. The reporting process is

outlined in the final section of our Code, and while several reporting channels are available, concerns can always be raised through the Reporting Line, which is operated by an independent third-party provider. Anyone who reports concerns in good faith is protected from retaliation.

For more information consult our [Integrity page](#).

Watch our [video](#)

## 2. Living by our code

### 2.1. We are all involved

Our Code is designed to uphold integrity and transparency in how we conduct our business and engage with others. It applies to everyone associated with Linxon, including employees, individual consultants, loaned personnel, officers, and members of the Board of Directors. Compliance with the Code and our governance documents is a fundamental part of the terms and conditions of our relationship with Linxon.

All covered personnel are required to complete an annual certification process to confirm their understanding of the Code and its application in daily activities. We also expect the third parties we work with to respect our values and adhere to the same high ethical standards. Our Code is reviewed and updated annually and is available on our website.

<https://linxon.com/about/integrity/>

### 2.2. Compliance

As a global organization, we operate under the laws and regulations of many countries, and we are committed to complying with all applicable legal requirements. Where local laws permit behaviour that is inconsistent with our Code or governance documents, our Code and governance standards take precedence. We must always act responsibly and, when in doubt, consult our Legal team before taking any action to ensure the correct understanding and application of relevant laws and regulations.

### 2.3. The way we behave matters

Regardless of our role or location, each of us represents Linxon. The way we interact with others and the world around us defines who we are as a company. By living our values and complying with our Code and governance documents, we safeguard our reputation and secure our future.

The standards we uphold shape how Linxon is perceived by our clients, our partners, and those considering a future with us. Because our people, our relationships, our environment, and our reputation matter, we act decisively whenever conduct does not reflect our values.

Every one of us plays a role in maintaining and strengthening our reputation as an industry leader.

#### **We must always:**

- Do what is right;
- Comply with our Code, governance documents, and all applicable laws and regulations;
- Lead by example by demonstrating behaviours that reflect our shared values;
- Act with integrity and honesty;
- Take responsibility for the decisions we make and the actions within our control, and encourage others to do the same;
- Deliver on our commitments;
- Protect our own health, safety, and security, as well as that of others;

- Treat everyone with respect and dignity; and
- Protect the communities in which we operate by considering the environmental and social impact of our actions and making decisions that support sustainable development.

## 2.4. Our expectations of our managers

Managers have enhanced responsibilities under our Code. They are expected to:

- Foster a culture of integrity, accountability, and ethical conduct;
- Lead by example in all actions and decisions;
- Ensure their teams understand and comply with our Code and related governance documents;
- Support and ensure participation in mandatory training and certification programmes;
- Create and maintain a positive work environment where everyone is treated with dignity and respect;
- Encourage, support, and protect individuals who raise concerns or report potential unethical or non-compliant behaviour in good faith; and
- Speak up and take appropriate action when potential misconduct is identified or suspected.

## 2.5. Governance, policies and procedures

We operate within a governance framework that sets clear direction and guides our actions and decision-making. This framework comprises statements, commitments, policies, procedures, standards, work instructions, guidelines, and other governance documents. We are required to:

- Adhere to the principles set out in our governance documents;
- Refer only to the most current versions of our governance documents available on our intranet; and
- Submit a formal deviation request when compliance with these principles is not possible (see the next section).

For more information

Consult our policy on our [Governance Framework](#).

## 2.6. Exceptions and deviations

In certain situations, it may not be possible to fully comply with our Code or one of our governance documents. When this occurs, a formal deviation request must be submitted and approved before any action is taken.

Examples of situations that require a deviation request include:

- Approving transactions that exceed the limits defined in our governance documents; or
- Making travel arrangements outside of the authorized travel agency.

This process ensures that all deviations are properly documented and approved at the appropriate level. It also supports periodic reviews and improvements of our governance framework.

Deviation requests must not be used in cases where there is a suspicion or knowledge that the Code, any governance document, or applicable laws or regulations have been violated. Such situations must be addressed through the appropriate reporting and escalation channels.

These situations must be reported as explained in Section 8.1.

For more information Consult our policy on our [Governance Framework](#).

Watch our [video](#)

## 3. Focusing on our people and our workplace

### 3.1. Mutual respect

At Linxon, we treat everyone with respect and dignity. We work with people from diverse backgrounds, cultures, and perspectives, and we value this diversity as a key driver of innovation and continuous improvement. We foster open, respectful, and constructive dialogue, actively listening to one another to create a positive and psychologically safe work environment. We are committed to building an inclusive culture where everyone feels a sense of belonging, can be their authentic self, and has the opportunity to reach their full potential. Protecting individual dignity, privacy, and rights is a fundamental priority. We maintain zero tolerance for any form of discrimination, harassment, or violence.

### 3.2. Health, safety and environment

The health, safety and wellbeing of everyone involved are fundamental to how we do business. We are committed to operating in a safe, ethical, environmentally and socially responsible manner wherever we work. Compliance with applicable health, safety and environmental legislation represents the minimum standard we apply across all our operations.

We design, deliver and maintain our buildings, infrastructure and services with the safety of our employees, contractors, end users and the wider community at the forefront. To support both physical and psychological safety, we implement a comprehensive health, safety and environment programme focused on hazard identification, risk assessment and the elimination or mitigation of risks. Safety is a shared responsibility. Each of us is accountable for acting responsibly, following established standards and contributing to a safe and healthy working environment for all.

For more information

Consult our [BlueBook](#) on health, safety and the environment

### 3.3. Drugs and alcohol

To protect the safety, wellbeing and integrity of our workplace, we must never:

- Be under the influence of, or impaired by, drugs or alcohol while on duty;
- Buy, sell or distribute drugs in the workplace;
- Buy or sell alcohol at work; or
- Consume or serve alcoholic beverages on Linxon premises, except where explicitly authorised by a member of the Executive Committee and always in compliance with applicable local laws.

For more information

Consult our [BlueBook](#) on health, safety and the environment.

### 3.4. Global security

We are committed to safeguarding our people, assets, and information across all locations and during business travel. We must never:

- Knowingly engage in business activities that pose security risks which cannot be effectively managed; or
- Work with security providers who do not meet our principles, policies, and security standard

For more information

Consult our policy on [Global Security](#)

## 4. Avoiding conflicts of interest

### 4.1. Each of us is responsible

We must always act in the best interests of **Linxon** and avoid situations that could create a conflict of interest. Our judgment and decisions must never be influenced by personal interests or by the interests of an immediate family member or someone with whom we have a close personal relationship. Conflicts of interest, whether actual, potential, or perceived, can expose Linxon to risks such as legal liability or reputational harm. When such a conflict arises, management will assess the situation and, where necessary, implement appropriate measures to manage it. All related information will be handled confidentially and shared only with those involved in managing the conflict.

#### **We must always:**

- Act and make decisions in the best interests of Linxon;
- Promptly, fully, and truthfully disclose any actual, potential, or perceived conflict of interest; and
- Comply with all measures implemented to address a conflict of interest.

#### **We must never:**

- Allow personal interests, or those of an immediate family member or close personal relationship, to influence our actions or decisions;
- Supervise an immediate family member or someone with whom we have a close personal relationship;
- Enter into or maintain business relationships where our objectivity could be compromised due to a close personal relationship; or
- Proceed with a situation when we know—or are unsure—whether it constitutes a conflict of interest.

For more information

Consult our procedure on [Conflicts of Interest](#)

### 4.2. Disclosure

We must disclose all actual, potential, or perceived conflicts of interest and any changes to previously disclosed conflicts as they arise by completing a [Conflict of Interest form](#). In addition, we are required to complete the annual Conflict of Interest Certification to ensure Linxon has an accurate and up to date understanding of our personal conflict of interest status.

Disclosure is required in situations where we:

- Are engaged, or plan to engage, in secondary employment;
- Have accepted, or plan to accept, a directorship or non executive role with a third party organization;
- Have established, or plan to establish, a business relationship with a competitor, business partner, supplier, or client;
- Own, or plan to own, a significant financial interest in a competitor, business partner, supplier, or client;
- Have an immediate family member who works at AtkinsRéalis, or are in a close personal relationship with someone who does;
- Are, or were, a government official within the past five years; or
- Have an immediate family member or close personal relationship who is, or was, a government official within the past five years.

Other situations not listed above, where personal or professional interests could influence, or appear to influence, our judgment or decision making, may also constitute a conflict of interest and must be disclosed.

When in doubt, we must disclose the situation by submitting a Conflict of Interest form. Standard mitigation measures are applied based on the type of conflict disclosed, and managers may implement additional measures as necessary to effectively manage any associated risks.

## 5. Adopting appropriate business practices

### 5.1. Antitrust and competition

We are committed to conducting business in a fair and competitive manner and in full compliance with applicable antitrust and competition laws. These laws are designed to protect free and open competition in the marketplace.

We must never engage in discussions, coordination, or agreements with third parties that could undermine competition, including to:

- Fix, control, or influence prices, terms, or conditions;
- Limit or restrict competition or business dealings with suppliers or clients;
- Share or obtain confidential or commercially sensitive information with or from current or potential competitors, clients, or any other unauthorized parties;
- Divide or allocate clients, markets, or geographic territories; or
- Refrain from submitting a bid, withdraw a bid, or submit a non-genuine bid in order to manipulate the outcome of a bidding process.

Entering into joint venture agreements with competitors to pursue specific project opportunities is permitted and does not, in itself, constitute a breach of antitrust or competition laws, provided such arrangements are not intended to restrict or reduce competition.

For more information Consult our procedure on [Compliance](#).

Consult our [scenario](#) about bundled offers.

### 5.2. Anti-bribery and anti-corruption

We are committed to conducting our business with integrity and have zero tolerance for bribery and corruption in any form. Each of us is responsible for understanding how to identify and prevent corrupt practices, supported by the training and resources provided by the company.

We must never:

- Engage in corrupt activities, whether directly or indirectly; or
- Accept, request, offer, promise, give, or authorize any bribe, kickback, improper payment, or anything of value, (including gifts, entertainment, employment, contracts, or other benefits,) to or from any third party with the intent to gain an improper or unfair advantage, retain business, or improperly influence decisions, including during the bidding process.

For more information

Consult our procedure on [Compliance](#)

## 5.2.1 Facilitation payments

Facilitation payments are illegal in many of the jurisdictions where we operate and are fundamentally inconsistent with our culture of integrity. For this reason, Linxon strictly prohibits facilitation payments under any circumstances.

We must never:

- Make facilitation payments to obtain or speed up a service or action to which we are already legally entitled.

Facilitation payments must not be confused with payments made under duress to prevent an imminent and serious threat to health, safety, or personal welfare, including that of a travel companion. Such payments are considered extortion payments and may be permissible in these exceptional circumstances.

All extortion payments must be reported as soon as possible to your manager, the Integrity Officer, and the appropriate regional security director. Prompt reporting ensures accurate recordkeeping and enables appropriate disclosure to the relevant authorities.

For more information

Consult our [Facilitation Payments Reminder](#).

Consult our [scenario](#) about facilitation payments.

## 5.2.2 Gifts and hospitality

Gifts and hospitality are common business courtesies. However, in certain circumstances, they may be perceived as bribery or an attempt to exert improper influence. We may offer, accept, or exchange gifts and hospitality only when doing so aligns with our values, our Code, and applicable laws.

### **We must always:**

- Ensure that any gifts or hospitality are reasonable in value, appropriate to the occasion, and suitable to the roles of those involved;
- Act honestly and transparently when offering or receiving any benefit;
- Accurately record all given benefits in our books and records;
- Submit an Integrity Review request when required; and
- Exercise sound judgment at all times, particularly when dealing with government officials, who are often subject to stricter laws and regulations (see Section 5.3.2).

### **We must never:**

- Offer or accept benefits that are illegal, indecent, offensive, involve gambling, or otherwise violate our Code or governance documents;
- Exchange gifts or hospitality in return for any improper advantage or influence;
- Request gifts or hospitality from third parties; or
- Offer or accept benefits in situations that could create, or appear to create, a conflict of interest.

For more information, watch our [video](#) about gifts and hospitality.

Consult our [scenario](#) about gift giving

### 5.3. Third parties

Third parties typically include:

- Clients;
- Competitors;
- Suppliers and other counterparties;
- Government officials (see Section 5.3.2); and
- Business partners (see the next section).

We are committed to engaging with third parties in a transparent and ethical manner. We seek to work with third parties who share our values and our culture of integrity, and we expect them to adopt and uphold practices that align with our Code.

We must never:

- Use a third party to circumvent or indirectly engage in conduct that is prohibited under our Code.

For more information

Consult our procedure on [Compliance](#).

Consult our [Counterparty Code of Conduct](#).

#### 5.3.1 Business partners

Business partners are third parties who enter into a business relationship with Linxon and act on our behalf. Their actions while engaged in our business activities directly impact Linxon, and we may be held accountable for their conduct as if it were our own. For this reason, it is essential that anyone representing Linxon upholds the same high standards of integrity and ethical behavior that we expect of ourselves.

We must always:

- Carefully select business partners who share our values and commitment to integrity;
- Ensure that an engagement risk assessment (ERA) is completed and formally approved for each business partner; and
- Actively and continuously monitor our business partners throughout the duration of the relationship.

#### 5.3.2 Government officials

Due to the nature of our business, Linxon regularly interacts with government officials. These interactions are subject to stricter legal and ethical requirements. Conduct that may be acceptable when dealing with private-sector counterparts can be inappropriate or even illegal when involving government officials. We must therefore exercise heightened care and judgment in all such engagements.

We must always:

- Refrain from offering any personal benefits to government officials unless expressly permitted by applicable laws and regulations and fully aligned with our Code and governance documents;
- Avoid giving anything of value to any person if there is reason to believe it may be passed on to a government official; and
- Consult Human Resources before pursuing or engaging in potential employment opportunities involving current or former government officials, their immediate family members, or individuals with whom they have a close personal relationship.

For more information

Consult our [scenario](#) about government officials

## 5.4. Political contributions

Political contributions

Linxon does not make political contributions of any kind. We must never make political contributions on behalf of Linxon to political candidates, parties, organizations, or any other political entity, at any level of government.

Employees may engage in personal political activities, provided that they always act in a strictly personal capacity and never:

- Use Linxon's name in a way that could imply the company's endorsement of a political activity or position;
- Use Linxon's time, funds, property, resources, or employee lists;
- Participate in activities that may create a conflict of interest unless such activities have been properly disclosed and approved in accordance with Section 4.2; or
- Seek reimbursement from Linxon for personal political contributions

For more information

Consult our procedure on [Compliance](#)

## 5.5. Lobbying

Linxon engages with government officials and public representatives in an honest, transparent, and accountable manner. We are committed to fostering constructive and positive relationships within the public sector. As lobbying activities are subject to varying legal and disclosure requirements across jurisdictions, strict compliance with all applicable laws and regulations is essential.

We must always:

- Coordinate and obtain alignment on all lobbying activities with Strategy, Growth and External Relations before taking any action.

For more information

Consult our [Lobbying page](#) on our intranet

## 5.6. Anti-money laundering and tax evasion

We are committed to preventing money laundering and tax evasion in all jurisdictions where we operate.

We must always:

- Act diligently to ensure that Linxon is not involved in, or used for, money laundering, the facilitation of tax evasion, or any other criminal activity;
- Conduct appropriate and proportionate due diligence before entering into relationships with clients or any other third parties; and
- Remain alert to, and actively monitor, warning signs that may indicate unusual or suspicious activity.

We must never:

- Engage in, facilitate, or allow Linxon to be associated with any form of tax evasion anywhere in the world; or
- Be complicit in enabling any third party to evade taxes in any jurisdiction.

For more information

Consult our procedure on [Compliance](#).

Consult our [scenario](#) about tax evasion

## 5.7. Trade compliance, export controls and anti boycott

International trade regulations are complex, and failure to comply can result in severe consequences, including substantial fines, blacklisting, and the loss of privileges related to simplified import and export procedures.

To protect our business and reputation, we must always:

- Carry out our activities in full compliance with applicable export controls, economic sanctions, and anti boycott laws in every jurisdiction where we operate;
- Follow our trade compliance procedures diligently, particularly when engaged in cross border opportunities and international projects; and
- Seek advice from the Integrity, Legal Affairs, or Procurement teams whenever clarification or guidance is needed.

For more information

Consult our procedure on [Trade Compliance](#).

## 5.8. Accounting Practices, Record Keeping and Internal Controls

Accurate, complete, and reliable records are essential to our business. They support informed decision-making and strategic planning, form the basis of our financial reporting, and enable Linxon to meet its obligations to provide transparent and truthful disclosures to investors, stakeholders, and regulatory authorities.

We must always:

- Prepare all business records, including expense reports, timesheets, invoices, vouchers, payroll, personnel records, and other reports, accurately, honestly, and in a timely manner;
- Ensure that all transactions are approved in accordance with our Levels of Authority policy;
- Comply with applicable internal controls, financial reporting standards, and accounting principles;
- Properly document and support all transactions;
- Ensure that no transaction, asset, liability (actual or suspected), claim, potential claim, litigation, or other financial information is withheld from management, Legal Affairs, Finance, Internal Audit, or external auditors;
- Take prompt and appropriate action to address issues and concerns identified through internal or external audits and peer reviews;
- Immediately report any unrecorded funds or assets, suspicious accounting practices, or false or fictitious entries in our books and records (see Section 8.1);

- Disclose any known inaccuracies, misrepresentations, or omissions to relevant stakeholders without delay;
- Ensure that no undisclosed bank accounts or assets exist; and
- Comply with the [Global Data Retention Schedule](#) work instruction before destroying any records.

We must never:

- Use company funds or assets for unlawful or improper purposes;
- Make false, misleading, or fraudulent entries in Linxon's books and records;
- Make improper assumptions or assessments that result in inaccurate revenue recognition; or
- Enter into improper or unusual financial arrangements with third parties, such as over- or under-invoicing.

Managers, officers, and employees responsible for accounting and record keeping are expected to be especially vigilant. In addition to ensuring compliance with these principles, they are responsible for overseeing the proper use, protection, and safeguarding of Linxon's assets.

For more information

Consult our [Finance](#) policy.

Consult our [scenario](#) about fraud and falsification of documents.

## 6. Fostering sustainability and corporate social responsibility

### 6.1. Sustainability principles

At Linxon, sustainability is a core principle that shapes how we operate, make decisions, and engage with our stakeholders. Our commitment goes beyond compliance, it is about creating shared value by balancing environmental, social, and economic priorities to build a resilient and inclusive future.

We are dedicated to embedding environmental stewardship, social responsibility, and economic resilience into our business practices. This includes reducing our environmental footprint, supporting inclusive and equitable communities, and delivering long term value for all stakeholders. We carefully consider the sustainability impact of our actions, recognizing that every contribution, through project delivery, stakeholder engagement, or everyday workplace choices, helps build a better future. Sustainability is a shared responsibility and a clear expression of our values in action.

Sustainability also means using resources responsibly. Each of us is a steward of our environmental footprint, whether through energy consumption, travel, procurement, or digital practices. By being mindful of our daily actions, we collectively support Linxon's broader sustainability goals and reinforce our commitment to responsible and sustainable growth.

For more information

Consult our [Sustainability intranet page](#).

## 6.2. Human rights

We are committed to upholding human dignity and ensuring fair, respectful, and ethical treatment of everyone we engage with. Respect for human rights is fundamental to how we operate, and we take active measures to prevent modern slavery and human trafficking across our operations and throughout our supply chain. This commitment extends to protecting all individuals who work for, or on behalf of, AtkinsRéalis—directly or indirectly—from any form of exploitation.

We are expected to:

- Uphold the right of all employees to freely choose their employment and to leave with reasonable notice;
- Participate in training that helps identify, prevent, and address risks related to modern slavery and human trafficking;
- Implement effective controls and due diligence to help ensure our supply chain is free from forced labour, child labour, and human trafficking;
- Require our counterparties and business partners to meet the same high standards; and
- Respect Indigenous rights, cultures, and traditions by engaging openly, fairly, and respectfully with Indigenous communities, businesses, and stakeholders in all our activities.

We must not:

- Participate in, support, or tolerate any form of human rights abuse, including modern slavery, human trafficking, child labour, bonded labour, or forced labour; or
- Knowingly engage with counterparties that do not uphold the human rights principles set out in our Code, regardless of local laws, practices, or customs.

For more information Consult our policy on [Human Rights](#).

Consult our [Modern Slavery and Human Trafficking Statement](#).

Consult our [Counterparty Code of Conduct](#).

Consult our [scenario](#) about modern slavery.

Consult our [Commitment to Indigenous Peoples](#).

## 6.3. Community engagement

We are committed to making a positive and lasting contribution to the communities where we operate. By listening carefully and respecting local contexts, we build trusted relationships grounded in understanding, transparency, and mutual respect. We work closely with community organizations, public authorities, and private-sector partners to design and deliver initiatives that create meaningful social value. Through skills development, mentoring, and capacity building programs, we support local people and businesses while sharing our expertise. Our approach strengthens local capabilities and expands employment and procurement opportunities linked to our projects.

For more information Consult our [Annual Integrated Report](#).

## 6.4. Donations and sponsorships

We use donations and sponsorships responsibly to support initiatives that foster social progress and help shape a sustainable future. Our aim is to create a meaningful, positive impact in the communities where

We use donations and sponsorships responsibly to support initiatives that foster social progress and help shape a sustainable future. Our aim is to create a meaningful, positive impact in the communities where we operate, with a strong focus on education, learning, and innovation. As part of this commitment, we primarily support educational programs and initiatives that help develop the next generation of talent. We also contribute to charitable organizations that strengthen and support local communities.

All employees are encouraged to give back to their communities through volunteering or active participation. Wherever possible, we are encouraged to apply our professional skills, knowledge, and experience to support these efforts and create lasting value.

We must always:

- Recognize that donations and sponsorships can pose corruption risks; and
- Ensure that they are never used, or perceived, as a means to influence decisions or obtain an improper advantage.

For more information

Consult our procedure on [Donations, Sponsorships and Employee Involvement](#).

Consult our [scenario](#) about raising funds for a good cause

## 7. Protecting our assets

### 7.1. General principles

Protecting Linxon's assets, including information and data belonging to our company, clients, and business partners, is a shared responsibility and a legal obligation for everyone at Linxon. Any failure to safeguard this information can have serious consequences, such as regulatory penalties, reputational harm, and the loss of client trust.

Every employee plays a critical role in upholding these responsibilities. By handling information responsibly, we help preserve trust, protect our reputation, and support the long-term success of our business.

Confidential information is among Linxon's most valuable assets. This includes, but is not limited to, financial results, business strategies, technical and design information, intellectual property, and personal data. Such information must always be accessed, used, stored, and shared in a secure, appropriate, and responsible manner. To achieve this, we apply the following key principles and safeguards:

- Cyber security is fundamental to our operations and to maintaining the confidence of our clients and partners. Robust cyber security controls are essential, and all employees are required to complete annual cyber security training to remain informed of current risks and requirements.
- Data compliance means managing data throughout its lifecycle in accordance with applicable laws, regulations, and internal standards. We are committed to protecting individual privacy and data rights through effective data governance and responsible personal data processing. Linxon continuously strengthens its data governance and compliance framework to ensure personal data is handled consistently, securely, and in line with data protection and privacy legislation.
- Information technology resources, including email systems, software, networks, internet access, and other digital tools, are provided to support our work. These resources remain the exclusive property of Linxon and must be used responsibly and in accordance with company policies.
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required to complete annual cyber security training to remain informed of current risks and requirements.

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- Information technology resources, including email systems, software, networks, internet access, and other digital tools, are provided to support our work. These resources remain the exclusive property of Linxon and must be used responsibly and in accordance with company policies.
- Intellectual property, including patents, copyrights, trademarks, designs, names, logos, photographs, videos, and other proprietary materials created or modified in the course of our work, belongs exclusively to Linxon. This also applies to intellectual property developed outside our employment when it results from the use of Linxon's confidential information. We respect the intellectual property rights of clients and third parties and use such materials only in accordance with contractual agreements and applicable laws.
- External communications must always be approached with care. Before sharing opinions, comments, or information related to Linxon, we should pause and consider the potential impact. All employees are encouraged to act as responsible ambassadors for the company, ensuring our communications reflect Linxon's values, professionalism, and integrity.

Please read the following to understand your responsibilities and the potential impact of your actions. For more information

Consult our procedure on [Acceptable Use of Technologies](#).

Consult our procedure on [Cyber & Data Security](#).

## 7.2. Protecting yourself from cyber attack

Safeguarding our information and systems is a shared responsibility.

Each of us is expected to:

- Understand and comply with our data governance principles
- Know our individual rights and responsibilities related to data protection
- Recognize what constitutes personal data
- Process and protect personal data in accordance with our internal data privacy requirements and applicable policies
- Stay informed about our cybersecurity obligations
- Remain vigilant and report suspicious activity, including unusual emails, online meetings or chats, text messages, and phone calls

We must not:

- Use company information technology systems to access, store, or share inappropriate information, data, or images

For more information

Consult our policy on [Cyber Security](#).

Consult our procedure on [Acceptable Use of Technologies](#).

Consult our procedure on [Cyber & Data Security](#).

### 7.3. Protecting data, information and technology assets

Protecting our data, information and technology assets is essential to maintaining trust, safeguarding our reputation, and meeting our legal and contractual obligations. Every individual has a responsibility to handle information and equipment with care, integrity and accountability.

We are expected to safeguard at all times:

- Confidential information, including personal data and intellectual property, even after our relationship with AtkinsRéalis ends;
- The security, integrity and proper functioning of information technology systems and equipment; and
- All data and technology assets against loss, damage, misuse or unauthorized access.

When working with data and technology, we must:

- Use personal data only for the purpose for which it was collected or to meet legal or regulatory requirements;
- Use only our official work accounts and email addresses for business-related communications, including emails and Teams messages;
- Use data and technology assets responsibly, ethically and in line with company policies; and
- Install and use only authorized equipment, software and applications on AtkinsRéalis networks, systems and devices.

To ensure information is handled securely and lawfully, we must:

- Follow established rules for classifying, handling and protecting information entrusted to us;
- Complete mandatory cyber security and data protection training at induction and annually thereafter;
- Act in accordance with internal governance documents and external contractual obligations when using data in emerging technologies, including artificial intelligence and machine learning;
- Comply with data retention schedules and applicable external retention requirements;
- Understand what constitutes personal data and how it must be handled;
- Consider data privacy at the outset of any new project or initiative involving personal data by completing a Privacy Impact Assessment;
- Ensure personal data is protected, kept confidential, and retained only for as long as necessary to fulfil its purpose or meet legal and regulatory obligations;
- Seek guidance from the Data Compliance Team at [datacompliance@atkinsrealis.com](mailto:datacompliance@atkinsrealis.com) whenever support is required;
- Obtain explicit permission before using intellectual property owned by clients or third parties;
- Immediately report any actual or suspected loss, misuse or breach of information; and
- Report theft, damage, loss or inappropriate use of company assets without delay.

We must never:

- Use company assets for personal gain or for the benefit of third parties;
- Upload confidential information to online services, including cloud storage, search engines, translation tools or artificial intelligence platforms, unless explicitly approved by Linxon IT Services;
- Use, access or retain confidential information or intellectual property belonging to clients, competitors, business partners or former employers without prior written consent;
- Attempt to bypass or undermine cyber security controls or safeguards;
- Use company technology to create, access, store or share content that:

- Is illegal or infringes copyright or other laws;
  - Could result in cyber security incidents or personal data breaches;
  - Is offensive, discriminatory, harassing, violent, pornographic or otherwise inappropriate;
  - Could harm the reputation of Linxon;
  - Benefits individuals without serving legitimate business purposes; or
  - Misrepresents identity or impersonates another person or organization;
- Copy, remove, destroy or misuse Linxon intellectual property during or after employment without authorization; or
  - Access or encourage access to confidential information without proper authorization or a legitimate business need.

For more information Consult our procedure on [Acceptable Use of Technologies](#).

Consult our procedure on [Information Technologies Management](#).

Consult our [Data Compliance](#) page on our intranet.

Consult our work instruction on [Information Classification](#).

Consult our work instruction on [Information Handling Requirements](#).

Consult our work instruction on [Global Data Retention Schedule](#).

Consult our work instruction on [Artificial Intelligence](#).

Consult our [scenario](#) about keeping data safe.

## 7.4. Protecting the Company through responsible communication

When communicating publicly or engaging on external platforms, we each have a responsibility to protect Linxon's reputation, integrity, and business interests.

We must always:

- Clearly understand that any views we express are our own and do not represent those of Linxon.
- Exercise caution when posting, commenting, or responding on social media, as we may still be identified as Linxon employees even if our profiles do not explicitly state this.
- Be mindful that when we identify ourselves as Linxon employees, our actions and statements can directly impact the company's reputation and commercial interests.
- Refer all media inquiries to the Global Communications team (comms@linxon.com) or the relevant Regional Communications and Marketing Business Partner, as only authorized spokespersons may speak on behalf of the company.
- Ensure that opinions shared on topics unrelated to Linxon are clearly personal and not linked to the company.
- Obtain prior approval from our manager, in accordance with External Communications policy requirements, before participating as keynote speakers or panelists.
- Ensure that any sustainability-related statements or claims made publicly, whether in presentations, reports, or other communications, are accurate, supported by verifiable data, and do not create a misleading impression or risk of greenwashing.
- Remain alert to and promptly report any suspicious activity, including unusual or suspicious communications.

We must never:

- Speak to the media on behalf of Linxon unless formally authorized as a designated spokesperson.
- Commit, represent, or otherwise involve Linxon in any matter without proper authorization.
- Misrepresent the company, its positions, or its activities.
- Share or use personal data in public communications unless explicit consent has been obtained from the individual, or the information has already been made public through official channels or by the individual themselves.

For more information Consult our policy on [External Communications](#).

Consult our procedure on [Social Media](#).

## 8. Reporting suspected misconduct and concerns

### 8.1. Duty to report

Living up to our values and complying with our Code is a shared responsibility. Each of us has a duty to speak up and raise concerns in good faith whenever we become aware of conduct that may not align with our ethical standards or legal obligations.

This includes reporting:

- Any actual or suspected breach of our Code or other governance documents;
- Any potential violation of laws, regulations, or legal requirements;
- Any behavior that constitutes or may constitute misconduct; and
- Any pressure, direct or indirect, to act in a way that compromises integrity or ethical principles.

If you encounter any of these situations, you are expected to report them promptly using one of the following channels:

- Your manager or another manager within the organization;
- An Integrity Officer;
- A representative from a relevant corporate function, such as Human Resources, Legal Affairs, or Finance; or
- The Reporting Line, which is managed by an independent and secure third-party provider and allows for anonymous reporting where permitted.

In addition, we are all required to promptly inform Integrity or Legal Affairs if we receive any formal legal communications, such as subpoenas, court orders, or similar notices, relating to Linxon's business activities.

Speaking up helps protect our people, our company, and our reputation, and reinforces a culture of trust, transparency, and accountability.

For more information

Consult our procedure on [Compliance](#).

Watch our [video](#) about speaking up.

## 8.2. Non retaliation

Linxon is committed to fostering a safe and supportive environment where everyone feels confident raising concerns about potential misconduct, as outlined in Section 8.1. Reports can be made openly or anonymously. Retaliation of any kind against individuals who speak up in good faith is strictly prohibited. Anyone who raises a concern will be protected from adverse treatment as a result of doing so. If we believe we have experienced retaliation or unfair treatment after reporting a concern, we must report it promptly, just as we would any other breach of our Code.

For more information Consult our procedure on [Compliance](#).

## 8.3. Internal investigations

Linxon treats every report of concern with seriousness and respect. All reports are presumed to be made in good faith, and each is assessed carefully and objectively. Allegations of potential misconduct are investigated primarily by Integrity Investigations, Global Security, Cyber Security, Human Resources, and Global Health, Safety and Environment. Where appropriate, subject matter experts such as Internal Audit and Project Performance and Risk Oversight may also be involved.

Investigations are carried out using recognized and robust investigation methods, in line with Linxon's internal standards, practices, and protocols. This ensures that investigations are thorough, fair, and conducted with the highest level of professionalism. Throughout the process, individuals are treated with

respect and discretion, and confidentiality is maintained to the extent permitted by law and operational requirements.

Where investigations uncover suspected criminal or unlawful activity, Linxon may be required to report such matters to relevant government, law enforcement, or regulatory authorities. All individuals involved are considered innocent unless and until facts established during the investigation demonstrate otherwise.

We must always:

- Maintain confidentiality in our interactions with investigative teams when required by the company.
- Cooperate fully, honestly, and transparently with investigations, including participating in interviews and providing all requested documents and information.

We must never:

- Obstruct, interfere with, or delay an internal investigation in any way.

## 9. Contact

When we have a question or need to raise a concern, we should start by reaching out to someone who is familiar with our work and responsibilities such as our manager or a member of the leadership team. We can also seek guidance or report concerns through other trusted channels, including our Integrity Officer, Integrity Ambassador, or appropriate contacts within our corporate functions or business units.

The image shows a large industrial facility with rows of machinery. In the foreground, two large white cylindrical components are visible, labeled 'BUS-6' and 'BUS-5'. The 'BUS-6' component has a 'Y' symbol, while the 'BUS-5' component has 'R' and 'Y' symbols. The Linxon logo is centered over the image, with 'lin' in blue and 'xon' in red, separated by a double-headed arrow.

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