

The logo for ISC Consulting Engineers, featuring the letters 'ISC' in a large, blue, serif font. The background of the entire page is a blue-tinted photograph of three women in a meeting, looking at documents on a table. One woman is standing and pointing at a document, while two others are seated at the table, one pointing at a document and the other looking on.

# ISC

Consulting Engineers

## Code of Conduct

September 2025

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## A Message from the CEO

At ISC, we recognise that engineering is more than calculations, drawings, and schedules. Our projects shape societies, connect regions, and influence lives. That's why we insist that our work is not only technically sound but ethically grounded. This Code of Conduct is a reflection of our collective commitment to responsible business practices, respect for people, environmental care, and continuous integrity in every decision we make.

The Code provides clear expectations for how we behave and collaborate - within ISC and with our partners and clients across the world. While laws and contracts guide much of our conduct, this Code goes further. It embodies our core narrative, our values, our vision for the future, and our promise to operate in a way that earns and sustains trust.

We contribute to complex projects across multiple sectors – from civil works and construction, oil & gas, industrial facilities to offshore wind, energy transition, and modern infrastructure. We are driven by knowledge and consulting that continues to hold true. Driven by intellectual curiosity, we create durable and safe solutions. We embrace challenges by combining intergenerational experience with current trends.

This Code of Conduct is also closely connected to ISC's core narrative, which defines who we are and what we stand for:

- Precision in every detail.
- Passion in every project.
- Agile minds. Solid solutions.
- A powerful professional community.
- Driven by complex tasks.
- Respect for the individual.

These principles guide our behaviour, our collaboration, and our responsibility to society. They are the foundation of trust - with our clients, partners, and colleagues - and ensure that ISC's work makes a positive, sustainable impact.

Approved by the Executive Management, ISC Consulting Engineers A/S.

## Purpose, Scope & Legal Compliance

The Code of Conduct outlines the principles and behaviours expected of everyone acting on behalf of ISC. It applies to all employees, managers, board members, interns, contractors, consultants, and business partners. It serves as both a compass and a framework for decision-making, ensuring consistency in how we uphold ethical standards worldwide.

The Code is rooted in internationally recognised frameworks, including the UN Global Compact, ILO Core Conventions, OECD Guidelines for Multinational Enterprises, ISO 9001, ISO 14001, ISO 45001, and the FIDIC Code of Ethics.

It ensures compliance with Danish and EU legislation, including but not limited to the EU Working Time Directive, the Whistleblower Directive, and the NIS2 Directive on cybersecurity. ISC also aligns its practices with the CIS Critical Security Controls (CIS18, Implementation Group 2) as the primary framework, while selected controls from Implementation Group 3 are adopted where higher maturity is required to strengthen resilience and protection.

We are committed to the UN Sustainable Development Goals (SDGs) and contribute to them through our engineering practices, environmental action, community engagement, and ethical business standards.

ISC further monitors and complies with applicable laws, regulations, and binding requirements in all jurisdictions where ISC operates or undertakes projects.

## Our Identity and Values

ISC is more than a place of work - it is a professional community. Across disciplines and generations, we are united by intellectual curiosity, collaboration, and high standards. We are:

- Precise in every detail
- Agile in our thinking and adaptable to complex challenges
- A powerful professional community built on trust and mutual support
- Focused on delivering sustainable, buildable engineering solutions
- Reliable and consistent in our words and actions

We are also committed to improving gender balance across all levels. We aim to strengthen the representation of all genders in engineering and leadership, recognizing that diversity enhances innovation, decision-making, and long-term success.

Our values and operating model are closely aligned with the UN Sustainable Development Goals (SDGs). In particular, our work supports:

- Goal 7: Affordable and Clean Energy – through offshore wind and energy infrastructure projects
- Goal 9: Industry, Innovation and Infrastructure – through advanced and resilient engineering solutions
- Goal 11: Sustainable Cities and Communities – by contributing to safer, greener built environments
- Goal 12: Responsible Consumption and Production – through lifecycle design and waste reduction

- Goal 13: Climate Action – through emission reduction and energy transition projects
- Goal 16: Peace, Justice and Strong Institutions – by fostering ethical governance and anti-corruption standards

## Respect for Human Rights

ISC supports and respects internationally proclaimed human rights. We prohibit all forms of forced labour, human trafficking, and child labour, and ensure that employment is voluntary and based on mutual consent.

We recognise the right of workers to form and join trade unions, bargain collectively, and express grievances without fear of reprisal. All workers must receive fair contracts, wages, and working conditions aligned with legal standards.

In high-risk regions or sectors, we carry out human rights due diligence and ensure that all suppliers and subcontractors uphold equivalent standards.

## Employment Standards and Equal Opportunity

We promote fair and inclusive employment practices. Recruitment and promotion are based solely on qualifications, performance, and organisational need - never on gender, ethnicity, religion, age, disability, sexual orientation, political opinion or any other discriminatory grounds.

All employment contracts comply with applicable labour laws and collective agreements, if applicable. We adhere to the EU Working Time Directive, ensuring reasonable hours, paid leave, and rest. We also expect our suppliers and subcontractors to comply with all relevant employment laws.

Harassment and discrimination are unacceptable. ISC fosters a workplace where dignity, inclusion, and psychological safety are fundamental principles in how we act and interact.

## Health, Safety and Wellbeing

Protecting the health and safety of our employees is a top priority and therefore safety is non-negotiable. We never compromise when it comes to protecting people, assets, or the environment. We work proactively to identify and eliminate risks, complying with ISO 45001 and national regulations.

All employees are responsible for contributing to a safe working environment, reporting hazards, and following established safety standards and protocols. Suppliers and subcontractors are likewise expected to actively strive to ensure a safe and healthy working environment for their employees, minimize workplace accidents, and provide necessary safety and protective equipment.

We also prioritise mental wellbeing and psychological safety. ISC is committed to fostering a work environment where people feel confident to speak up, share ideas, admit mistakes, and engage constructively - without fear of judgement or retaliation.

Where ISC provides accommodation or transport, it must comply with applicable health, safety, and welfare standards.

## Environmental Responsibility

ISC plays a role in enabling the global green transition. Our environmental responsibility extends beyond compliance to leadership in sustainable design and operations.

We embed environmental considerations into every project and comply with ISO 14001. In our daily operations, we have taken concrete actions to minimise our footprint, including:

- Transition to renewable energy
- Enhancing energy efficiency
- Reducing waste and emissions
- Promoting low-carbon transport
- Minimising paper use

These efforts support our broader ambition to deliver engineering solutions that are sustainable, resilient, and aligned with the Paris Agreement.

Our climate vision is to drive sustainability among employees, clients, suppliers, and society by delivering engineering solutions.

Our climate goals are:

1. Reducing our energy-related emissions as far as reasonably possible (Scope 1 & 2) where technically and economically feasible
2. Reducing value chain emissions (Scope 3) through collaboration and optimisation where feasible
3. Promoting responsible work practices, resource efficiency, and innovation

We expect that our suppliers and subcontractors also actively contribute to our climate goals by minimizing their environmental impact.

## Integrity and Anti-Corruption

Integrity is non-negotiable. ISC prohibits all forms of corruption, bribery, extortion, and fraud - whether in the public or private sector.

Employees must never offer, request, or accept anything of value intended to influence business decisions. This includes facilitation payments, gifts or hospitality that could compromise

impartiality, unreported conflicts of interest, or any other undue advantage. Employees must also refrain from insider trading and avoid any conduct that could distort fair competition.

Financial transactions must be accurate, complete, and recorded transparently. Breaches will lead to disciplinary action, including termination with or without notice, and, where relevant, legal consequences.

We require our suppliers and subcontractors to comply with these principles of integrity and anti-corruption.

## Confidentiality, Data Protection and Cybersecurity

ISC respects the confidentiality of client information and protects personal data in compliance with GDPR and the Danish Data Protection Act. A dedicated ISC Privacy and Data Protection Policy sets out detailed rules for handling personal data, including IT use and monitoring, which may be conducted in line with law to protect company and client data. All employees must comply with this policy and only access or process information necessary for their tasks.

Employees must safeguard sensitive information, limit access to authorized individuals, and refrain from discussing company or client data outside appropriate settings. Confidentiality obligations apply both during and after employment.

ISC also complies with the EU NIS2 Directive and takes all reasonable technical and organizational measures to secure our networks and information systems. Cybersecurity awareness, safe IT practices, and incident reporting are mandatory for all employees. Any breach or suspected threat must be reported immediately. These measures are aligned with the CIS Critical Security Controls (CIS18, Implementation Group 2 with selected IG3 practices), ensuring that ISC follows internationally recognised best practices for resilience and protection.

Finally, employees must be aware of and comply with all applicable export control regulations and sanction laws when working with international clients, partners, or jurisdictions.

## Communication and Representation

Every ISC employee represents the company through their communication, professionalism, and conduct. We promote clarity, truthfulness, and consistency in internal and external communication.

Social media use must not compromise ISC's reputation or breach confidentiality. Formal public statements shall be coordinated through approved channels.

## Engagement with Communities and Stakeholders

Our projects affect people and communities. We engage respectfully with local stakeholders and uphold the rights of indigenous peoples, landowners, and affected parties.

When necessary, we apply the principle of Free, Prior, and Informed Consent (FPIC). We work to maximise social benefit and mitigate negative impacts.

We promote local hiring, skills transfer, and community dialogue in alignment with sustainable development goals.

## Responsible Supply Chains

We require our suppliers and subcontractors to follow equivalent standards for human rights, labour rights, safety, environment, and ethics.

All relevant suppliers must undergo appropriate screening and may be subject to audits. Contracts include clauses for termination in the event of violations.

ISC expects its suppliers and business partners to comply with this Code of Conduct and with internationally recognised principles, including but not limited to the UN Global Compact, the OECD Guidelines for Multinational Enterprises, and the UN Guiding Principles on Business and Human Rights, in proportion to the scale and nature of their activities.

Where risks of human rights, environmental, or integrity breaches are identified, partners are expected to cooperate on corrective or remedial actions. ISC may, where proportionate to the scale and risk of the business relationship, request documentation of policies, due diligence processes, or other measures related to responsible business conduct. ISC reserves the right to conduct or request audits, and to suspend or terminate cooperation in cases of serious or repeated non-compliance with this Code of Conduct.

Suppliers are further expected to promote these standards in their own value chains and use their leverage to prevent or address adverse impacts.

## Whistleblower Protection and Reporting

ISC encourages employees to report unethical, unsafe, or unlawful behaviour.

We provide confidential and, where permitted, anonymous channels for reporting - including internal management, HR, and a designated whistleblower hotline through external attorneys at law. An ISC whistleblower policy is in place in accordance with applicable Danish and EU law on the protection of natural persons regarding the processing of personal data and on the free movement of such data.

Retaliation against those who report concerns in good faith is strictly prohibited. Every credible report is investigated with care, fairness, and discretion.

## Implementation and Continuous Improvement

This Code is approved by ISC's Executive Management and reviewed annually. It forms the foundation for our corporate governance, performance culture, and ethical leadership.

All employees are made aware of the Code of Conduct through onboarding and ongoing communication. Managers are responsible for ensuring the Code is embedded in daily operations, supported by systems, tools, and accountability.

Our leaders serve as ethical role models. They are expected to act with integrity, communicate expectations clearly, and intervene when behaviour falls short of our standards.