



CODE OF CONDUCT & ETHICS

Our Standards for Responsible Business Conduct



**ENGINEERING
EXCELLENCE**



**MODULAR
SOLUTIONS**



**SAFE & RELIABLE
EXECUTION**



**GLOBAL
EXPERIENCE**



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Acronyms & Definitions

Abbreviation	Meaning
CEO	Chief Executive Officer
EPC	Engineering, Procurement, and Construction
HSE	Health, Safety, and Environment

Term	Definition
Business Partner	means any external party that works with or represents Wirbeln, including suppliers, contractors, subcontractors, consultants, agents, representatives, fabrication partners, engineering partners, logistics providers, and other service providers.
Company Assets	include equipment, tools, vehicles, materials, documents, intellectual property, computers, electronic systems, software, funds, data, records, business information, and other resources owned, leased, developed, or controlled by Wirbeln.
Conflict of Interest	means a situation where personal, financial, family, external business, or other private interests may interfere, or appear to interfere, with the ability to act objectively and in the best interest of Wirbeln.
Human Rights	means basic rights and standards of treatment to which all people are entitled, including dignity, fair treatment, safe working conditions, freedom from forced labor, freedom from human trafficking, non-discrimination, and respect for lawful employment rights.
Retaliation	means any adverse action, threat, intimidation, exclusion, demotion, termination, harassment, or other negative treatment against a person because they raised a concern in good faith or participated in an investigation.
Third Party	means any person or organization outside Wirbeln, including clients, suppliers, contractors, subcontractors, consultants, agents, representatives, government officials, competitors, and community stakeholders.

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References

This Code shall be read together with applicable Wirbeln policies, procedures, contracts, project requirements, and legal obligations, including where applicable:

Policy Statement on Human Rights; Modern Slavery and Human Trafficking Policy; Anti-Bribery and Anti-Corruption Compliance Program; Sustainability Policy; HSE Manual or HSE Summary; Human Rights Due Diligence & Responsible Procurement Procedure; Internal Management System documents; procurement and supplier qualification requirements; document control requirements; and applicable laws, regulations, client requirements, and contractual obligations.

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Purpose

Why this Code exists and how it guides ethical conduct.

Wirbeln Energy Production LLC (“Wirbeln” or the “Company”) is committed to conducting business with integrity, responsibility, transparency, and respect for people, communities, clients, suppliers, and business partners. This Code of Conduct & Ethics establishes the standards of behavior expected from everyone who works for, represents, or conducts business with Wirbeln.

The purpose of this Code is to provide a practical framework for making ethical decisions and for protecting the Company’s reputation, legal standing, and long-term business relationships. It does not replace detailed policies, procedures, contracts, or legal requirements. Instead, it serves as the common standard for how Wirbeln expects business to be conducted, especially when a situation is complex, uncertain, or not fully addressed by another document.

This Code supports Wirbeln’s commitment to engineering-led modular EPC delivery, safe execution, responsible procurement, human rights, environmental responsibility, and ethical business conduct across its operations and business relationships.

Scope

This Code applies to all Wirbeln employees, officers, managers, representatives, consultants, temporary personnel, contractors, subcontractors, agents, suppliers, and business partners when they are working for Wirbeln, representing Wirbeln, or acting on Wirbeln’s behalf.

The Code applies to all company activities, including engineering, procurement, fabrication coordination, equipment packaging, modular systems, field services, commissioning support, management activities, supplier engagement, client interactions, and business development. It applies wherever Wirbeln conducts business, whether in the United States or internationally.

Suppliers, contractors, subcontractors, and business partners are expected to act in

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a manner consistent with this Code when performing work for Wirbeln or supporting Wirbeln projects. Where appropriate, Wirbeln may include ethics, compliance, human rights, safety, anti-corruption, trade compliance, and confidentiality expectations in contracts, purchase orders, or supplier communications.

Ethical Commitment

Our commitment to integrity, responsibility, and trust.

Wirbeln's business depends on trust. Clients, suppliers, employees, contractors, communities, and regulators must be able to rely on the Company to act honestly, lawfully, and responsibly. Ethical conduct is therefore not separate from business performance; it is part of how Wirbeln delivers work and protects its long-term position in the market.

Wirbeln expects decisions to be guided by integrity, safety, technical competence, accountability, respect, quality, and responsible execution. No commercial objective, schedule pressure, cost concern, or business opportunity justifies illegal, unsafe, dishonest, abusive, or unethical conduct.

The Company recognizes that not every situation can be addressed by a written rule. When a matter is unclear, individuals are expected to use good judgment, seek guidance, and avoid actions that could harm people, violate the law, damage the Company's reputation, compromise a client relationship, or create improper personal benefit.

Responsibilities

Individual accountability, leadership expectations, and ethical decision-making.

Everyone covered by this Code is responsible for reading, understanding, and following it. Each person must also comply with applicable laws, contracts, client

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requirements, company policies, project procedures, and lawful instructions related to their work.

Managers and supervisors have additional responsibilities. They are expected to lead by example, communicate expectations clearly, promote a respectful and safe working environment, encourage employees and contractors to raise concerns, and respond promptly when issues are brought to their attention. They must not ignore misconduct, unsafe conditions, unethical behavior, or credible concerns.

When facing an ethical question, each person should pause and consider whether the proposed action is legal, consistent with Company policy, aligned with Wirbeln's values, safe for people and the environment, fair to others, properly authorized, and capable of being explained openly if later reviewed by the Company, a client, regulator, or business partner. If the answer is uncertain, the matter should be escalated before action is taken.

Seeking guidance is a sign of responsibility. Employees, contractors, and representatives should ask for assistance when they are unsure how to interpret a requirement, how to respond to pressure from others, how to manage a conflict, or how to handle a situation that may affect Wirbeln's legal, ethical, safety, or reputational position.

Legal Compliance

Compliance with laws, regulations, contracts, and company requirements.

Wirbeln is committed to complying with applicable laws, regulations, permits, contractual obligations, and client requirements in the jurisdictions where it operates. Because the Company may support projects involving multiple countries, suppliers, clients, and regulatory environments, individuals must be attentive to legal and compliance requirements that may apply beyond the immediate location of the work.

Compliance includes not only following the literal requirements of the law but also acting in a manner consistent with ethical business conduct. If local customs,

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commercial practices, or third-party requests conflict with law, contract, this Code, or Company policy, the higher standard of integrity and compliance shall apply.

No employee, contractor, supplier, or representative may use business pressure, client expectations, schedule urgency, or competitive conditions as a reason to bypass legal requirements, falsify information, ignore safety obligations, conceal misconduct, or compromise Wirbeln's standards.

Respectful Workplace

Equal opportunity, non-discrimination, and professional conduct.

Wirbeln is committed to maintaining a professional work environment where people are treated with dignity, courtesy, and respect. Employment, work assignment, evaluation, compensation, promotion, training, and development decisions should be based on qualifications, performance, competence, experience, business needs, and lawful job-related factors.

The Company does not tolerate discrimination, harassment, intimidation, abuse, or hostile conduct based on race, color, religion, national origin, age, sex, gender, disability, veteran status, marital status, sexual orientation, political opinion, lawful employment status, or any other characteristic protected by applicable law.

Respectful conduct is expected in offices, workshops, fabrication locations, project sites, client facilities, remote work environments, business travel, training, meetings, electronic communications, and any other setting connected to Wirbeln business. Jokes, comments, images, gestures, messages, or conduct that are humiliating, offensive, threatening, discriminatory, sexual in nature, or otherwise inappropriate are not acceptable.

Every person has a role in maintaining a positive workplace. Concerns about discrimination, harassment, abusive conduct, or unfair treatment should be reported promptly so they can be reviewed and addressed.

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Human Rights

Respect for dignity, labor rights, and fair treatment.

Wirbeln respects human rights and expects its operations and business relationships to be conducted in a manner that protects human dignity and lawful employment rights. The Company does not tolerate forced labor, child labor, human trafficking, involuntary labor, abusive labor practices, or unethical recruitment practices.

Wirbeln expects workers to be treated fairly and lawfully. This includes respect for applicable wage laws, working-hour requirements, rest periods, lawful employment status, safe working conditions, freedom from coercion, and freedom from discrimination or retaliation. Where applicable law recognizes freedom of association and collective bargaining rights, Wirbeln respects those rights.

The Company also expects suppliers, contractors, subcontractors, and business partners to act consistently with these principles. When human rights concerns are identified in Wirbeln's operations or business relationships, the Company will review the matter and determine appropriate action based on the nature, severity, and circumstances of the concern.

Health, Safety, and Environmental

Protecting people, communities, assets, and the environment.

Safety is a fundamental responsibility at Wirbeln. The Company is committed to protecting the health and safety of employees, contractors, clients, communities, and others affected by its work. Wirbeln also seeks to conduct its activities in a manner that protects the environment and supports responsible use of resources.

No work is so urgent that it should be performed unsafely. Employees, contractors, and suppliers are expected to understand the hazards associated with their work, follow applicable HSE procedures, use required protective equipment, report unsafe conditions, and stop or escalate work when conditions present an unacceptable risk.

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Environmental responsibility includes preventing pollution, managing waste appropriately, complying with applicable environmental requirements, and considering the environmental impact of project activities, procurement decisions, field work, and supplier performance. HSE concerns, incidents, near misses, or environmental issues must be reported promptly and accurately.

Managers and project leaders are expected to reinforce safe behavior, correct unsafe practices, support training, and ensure that HSE expectations are communicated to personnel, contractors, and suppliers under their direction.

Anti-Bribery and Corruption

Improper payments, gifts, hospitality, and business courtesies.

Wirbeln prohibits bribery, corruption, kickbacks, facilitation payments, improper influence, and any offer or acceptance of something of value intended to obtain an unfair business advantage. This prohibition applies to interactions with government officials, state-owned companies, private companies, clients, suppliers, contractors, agents, consultants, and any other third party.

Employees, contractors, and representatives must not offer, promise, authorize, request, accept, or provide money, gifts, favors, entertainment, travel, employment opportunities, charitable donations, political contributions, or any other benefit for the purpose of improperly influencing a decision or securing an improper advantage.

Reasonable business courtesies may be acceptable only when they are lawful, modest, transparent, infrequent, properly documented, not requested by the recipient, not intended to influence a decision, and not likely to create an appearance of impropriety. Special care must be taken when dealing with public officials, government entities, national oil companies, or state-owned enterprises.

Any concern involving bribery, corruption, improper payments, gifts, hospitality, or pressure from a third party must be reported promptly. Wirbeln's anti-bribery and anti-corruption requirements may be further addressed in separate Company compliance documents.

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Conflicts of Interest

Identifying, disclosing, and managing personal or business conflicts.

A conflict of interest can occur when personal interests interfere, or appear to interfere, with the ability to make objective business decisions for Wirbeln. Even the appearance of a conflict can damage trust and should be handled with transparency.

Conflicts may involve family relationships, outside employment, personal financial interests, ownership in suppliers or competitors, gifts or favors, personal relationships with client or supplier personnel, use of Company opportunities for personal gain, or involvement in decisions where the individual may receive a private benefit.

Employees, managers, contractors, and representatives must disclose actual, potential, or perceived conflicts of interest as soon as they become aware of them. Disclosure does not necessarily mean the activity is prohibited. It allows the Company to review the matter and determine whether controls, recusal, approval, or other measures are required.

No person may use their role at Wirbeln to obtain improper personal benefit for themselves, relatives, friends, or outside organizations.

Records and Company Assets

Accurate records, internal controls, and responsible use of company resources.

Wirbeln requires records to be accurate, complete, timely, and supported by appropriate documentation. This applies to financial records, invoices, expense reports, time sheets, project documents, inspection records, HSE reports,

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procurement records, contracts, technical documents, correspondence, and any other business record.

No person may falsify records, conceal information, misrepresent facts, create misleading entries, approve unsupported transactions, or destroy records improperly. Accurate records are essential for project control, financial integrity, client confidence, legal compliance, and audit readiness.

Company assets must be used responsibly and for legitimate business purposes. Employees and contractors must protect tools, equipment, materials, vehicles, computers, documents, funds, data, and intellectual property from theft, misuse, loss, damage, unauthorized access, or waste. Limited personal use of certain Company systems may be permitted only when it is lawful, reasonable, does not interfere with work, and does not violate Company requirements.

Information Protection

Confidential information, data protection, and responsible communications.

Wirbeln's confidential information must be protected. Confidential information may include client information, pricing, proposals, contracts, drawings, technical data, calculations, designs, research and development information, supplier information, financial data, business plans, personal data, and internal communications.

Confidential information may be shared only with authorized persons who have a legitimate business need to know and, where appropriate, are bound by confidentiality obligations. Employees, contractors, and representatives must avoid discussing sensitive information in public places, leaving documents exposed, sending information to unauthorized recipients, or using unapproved methods to store or transmit Company information.

External communications must be accurate, professional, and properly authorized. No person may speak on behalf of Wirbeln, issue public statements, communicate with media, release project information, or represent Company positions unless authorized to do so. Social media must be used responsibly and must not disclose

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confidential information, make misleading statements, harass others, or damage the Company's reputation.

Personal data must be handled in accordance with applicable privacy laws and Company requirements. Individuals must collect, use, store, share, and dispose of personal information responsibly and only for legitimate business purposes.

Fair Business Practices

Fair competition, trade compliance, and responsible commercial conduct.

Wirbeln competes fairly and expects all business development, estimating, procurement, contracting, and commercial activities to be conducted honestly and lawfully. Employees and representatives must not engage in price fixing, bid rigging, market allocation, improper information exchange with competitors, or any agreement that unlawfully restricts competition.

Trade compliance is especially important when business activities involve cross-border movement of goods, technology, equipment, software, technical data, services, or payments. Wirbeln must comply with applicable import, export, customs, sanctions, embargo, anti-boycott, and restricted-party requirements.

Before engaging in international transactions, employees and representatives must consider whether export controls, sanctions restrictions, customs requirements, end-use limitations, or client-specific compliance obligations apply. Any red flag involving sanctioned parties, restricted countries, suspicious routing, unclear end use, unusual payment structures, or requests to bypass compliance requirements must be escalated before proceeding.

Wirbeln will not knowingly participate in unlawful boycotts, sanctions evasion, money laundering, fraud, or deceptive commercial practices.

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Third-Party Conduct

Expectations for suppliers, contractors, subcontractors, and business partners.

Wirbeln's reputation is affected by the conduct of the third parties it selects and works with. The Company therefore expects suppliers, contractors, subcontractors, consultants, agents, fabrication partners, engineering partners, and other business partners to act lawfully, safely, ethically, and consistently with the principles of this Code.

Business partners should be selected based on legitimate business criteria, including technical capability, quality, price, delivery, safety performance, legal compliance, ethical conduct, financial reliability, and alignment with project requirements. Procurement decisions must not be influenced by personal benefit, favoritism, bribery, undisclosed conflicts, or improper pressure.

Wirbeln may conduct risk-based due diligence on suppliers and business partners. The level of review may depend on the nature of the work, location, value, labor intensity, safety risk, environmental risk, human rights exposure, anti-corruption risk, sanctions risk, and project requirements.

Where concerns arise, Wirbeln may request clarification, corrective action, additional documentation, contractual commitments, enhanced monitoring, suspension of work, or termination of the relationship.

Reporting Concerns

Speaking up, investigations, confidentiality, and non-retaliation.

Wirbeln encourages employees, contractors, suppliers, and business partners to raise concerns when they believe there may be a violation of law, this Code, Company policy, client requirements, contractual obligations, or ethical standards. Concerns may involve safety, harassment, discrimination, corruption, conflicts of interest, fraud, theft, human rights, environmental matters, retaliation, inaccurate records, trade compliance, or other misconduct.

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Concerns may be reported to a supervisor, manager, company officer, HSE representative, compliance contact, project leadership, or other appropriate Company representative. If a person is uncomfortable using one channel, they should use another available channel.

Reports will be reviewed in a manner appropriate to the nature of the concern. Wirbeln will seek to protect confidentiality to the extent practical and lawful, while allowing sufficient review, investigation, and corrective action. Individuals involved in an investigation are expected to cooperate honestly and preserve relevant information.

Retaliation is prohibited. No person may punish, threaten, intimidate, demote, terminate, exclude, harass, or otherwise retaliate against anyone for raising a concern in good faith or cooperating in an investigation. A good-faith report does not require the person to be correct; it requires that the person honestly believes the concern may be valid.

Knowingly false reports, bad-faith allegations, retaliation, concealment of misconduct, or refusal to cooperate in an investigation may result in corrective or disciplinary action.

Accountability

Corrective action, discipline, and continuous improvement.

Compliance with this Code is a condition of working for or representing Wirbeln. Violations may result in corrective action, disciplinary action, contract action, removal from a project, termination of employment or contract, recovery of losses, referral to authorities, or other action permitted by law and contract.

The appropriate response will depend on the facts and circumstances, including the nature and severity of the violation, the risk or harm caused, whether the conduct was intentional, whether the matter was self-reported, the level of cooperation during review, prior conduct, and applicable legal or contractual requirements.

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Wirbeln is committed to continuous improvement. Lessons learned from concerns, investigations, audits, incidents, supplier issues, or management reviews may be used to improve policies, procedures, training, controls, and business practices.