



# **Rumaila Field Operating Organization Code of Ethical Conduct**

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## **Rumaila Field Operating Organization (“ROO”)**

### **CODE OF ETHICAL CONDUCT**

#### **1. Our commitment to ethical conduct**

##### **1.1 What the Code is about.**

As stated in the Technical Service Contract for the Rumaila Oil Field, this Code of Ethical Conduct stands for the fundamental commitment of the ROO participating organizations, Basra Energy Company Limited, Basra Oil Company of the Republic of Iraq (BOC) and Oil Marketing Company of the Republic of Iraq (SOMO), as well as all personnel assigned to the ROO to:

- **comply with all applicable legal requirements and the best international standards of ethical conduct;**
- **uphold transparency, accountability, and the strict observance of general business ethics, including anti-corruption laws and regulations; and**
- **develop procedures and guidance documents, such as this Code, to secure compliance with the above.**

**To help meet this commitment, this Code:**

- **defines what the ROO participating organizations expect of its businesses and people regardless of location or background; and**
- **provides both guidance in key areas and references to more detailed standards, instructions and processes for further direction.**

The Code of Ethical Conduct is not a substitute for an individual's responsibility to exercise good judgment and common sense so that his or her behaviour never damages the reputation of the ROO and the ROO participating organizations. Rather, it is just a starting point and cannot describe every law, regulation or ROO requirement that may apply to an individual given his or her position.

Our ethical principles guide us as individuals, enabling us to give the stated values of the ROO meaning and bring them to life.

Acting and being responsible as an organization is vital to making the ROO a sustainable force for progress. Personal responsibility is also essential to building trust between all our stakeholders, so we all need to take individual responsibility for everything we do.

**The ROO's ethical principles are:**

**Responsible**

**Respectful**

**Honest**

**Fair**

## **1.2 Who must follow the code?**

**The ROO Code of Ethical Conduct applies to all personnel of the ROO Participating Organizations, their shareholders and their Affiliates who have been assigned to the ROO or to Petroleum Operations or otherwise related to activities connected with the TSC.**

Failure to adhere to the Code is taken very seriously and may result in an individual's removal from further involvement in any activity pertaining to the ROO or the TSC. Each ROO participating organization is committed to strict disciplinary action up to and including dismissal pursuant to its respective disciplinary policies with respect to any employee or officer of its organization who fails to adhere to this ROO Code of Ethical Conduct, as well as any procedures and other guidance documents adopted by the ROO related to ethical conduct, including, but not limited to, any failure of such individual to strictly observe all general business ethics and anti-corruption laws and regulations.

## **1.3 Additional guidance**

1. Personnel assigned to the ROO, must not use a contractor, agent, consultant or any other third party whose reputation or policies conflicts with the principles of General Business Ethics set forth in the TSC and this Code of Ethical Conduct and without conducting appropriate due diligence with regard to such contractor, consultant or other third party.
2. When third parties such as contractors, agents or consultants are engaged to work on behalf of the ROO, the individual engaging such contractor, agent, or consultant must seek to ensure that these parties are aware of the principles of General Business Ethics as set forth in the TSC and this Code of Ethical Conduct by providing a copy of the Business Ethics Principles and this Code of Ethical Conduct to these parties at the time of contracting with them, and that they agree as part of the contractual obligation under the contract to adhere to them when conducting business under a contract authorized by the ROO or a ROO participating organization on behalf of the ROO. This includes, where possible, a contractual requirement that they follow the Code of Ethical Conduct and the policies, procedures and guidance documents adopted by the ROO when working on behalf of the ROO.

3. In any possible joint operations with third parties, where the ROO is directing the joint operations, this Code of Ethics will be applied to the joint operations.
4. In joint operations where the third party is directing the operations, the ROO will seek to influence the third parties involved in directing the joint operations to adopt similar ethical policies and principles.

#### **1.4 Personal commitment to doing the right thing**

This Code of Ethical Conduct represents a commitment to doing what is right to the highest international ethical standards. By working for the ROO, individuals are agreeing to uphold this commitment.

Personnel acting for or on behalf of the ROO must make sure they understand what is required of them by the principles of General Business Ethics set forth in the TSC and this Code of Ethical Conduct, as well as the standards, policies, instructions, guidance documents and processes adopted by the ROO that apply to their respective jobs and always follow them.

Those who fail to follow the Code put themselves, their co-workers and each of the ROO participating organizations at risk for violation of applicable laws and regulations, as well as damage to the international reputation of each of them.

Mandatory training on the Code of Ethical Conduct will be conducted for all ROO personnel at intervals as determined by the ROO Leadership Team in consultation with the ROO Compliance & Ethics and ROO Legal Representatives.

#### **1.5 The duties of those who supervise others**

Those who manage or supervise others have additional responsibilities under this Code of Ethics. These are described below:

- Embody ethical leadership through promotion of compliance and ethics by example. Show by behaviour what it means to act with integrity.
- Support compliance and ethics activities in the ROO ensuring employees understand the requirements of this Code.
- Make available sufficient resources to ensure compliance with the Code.
- Monitor the compliance of the people supervised.
- Use reasonable care to monitor third parties acting on behalf of the ROO to ensure that they comply with the rules.
- Enforce the rules consistently.
- Support personnel who raise questions or concerns in good faith and making sure that these do not suffer retaliation for the concerns raised.

- Demonstrate personal ethical leadership and hold team members accountable to behave ethically and follow the Code of Ethical Conduct and all applicable ROO policies and guidelines, as well as all legal requirements.

## **1.6 An individual's duty to Speak up**

It is a duty of each and every individual assigned to the ROO to promptly speak up if they think the Code of Ethical Conduct is not being followed, and to promptly seek advice if they are unsure.

### **1.6.1 Always**

**All of those working for the ROO share the responsibility to Speak Up whenever they have a question about the Code of Ethical Conduct or think that it might have been violated:**

- Individuals should always report any breaches or potential breaches of this Code of which they become aware, whether they relate to themselves, direct reports or others
- Individuals should always ask for advice if they are unsure about the right thing to do.

If in any doubt about whether to speak up, individuals should ask themselves:

- Is the action you are concerned about legal?
- Does it comply with the principles of General Business Ethics set out in the TSC and this Code of Ethical Conduct?
- Is it in line with the ROO's values, as well as the obligations of the ROO to conduct its activities in strict observance of the principles of General Business Ethics in the TSC, as well as anti-corruption laws and regulations?
- Does it expose the ROO and the ROO participating organizations to any unacceptable risks?
- Does it match the ROO's commitments and the guarantees that the venture has made to others, including its commitments under the TSC?
- What would others think about this action – manager, employer, colleagues, government, co-venturers, or family?
- How would this look if it were reported in the media?
- Does it feel right?

### **1.6.2 Never**

- Remain Silent: While it may be easier to keep silent or look the other way, our commitment to integrity means that we must never ignore a legal or ethical issue that needs to be addressed.

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- Spread false rumours: Intentionally stating false rumours about another individual will not be tolerated and will be subject to disciplinary action including dismissal of the individual by the ROO and return of the individual to the individual's employer for disciplinary treatment in accordance with such employer's disciplinary policies.

### **1.7 Zero tolerance on retaliation**

The ROO has a zero tolerance policy on retaliation in line with the belief that speaking up is always the right thing to do.

If you voice a concern or report misconduct in good faith – or take part in an investigation of a compliance and ethics matter – you are following our Code. Under no circumstances will the ROO and the ROO participating organizations tolerate retaliation against you. The management of the ROO and the ROO participating organizations consider acts of retaliation to be acts of misconduct which, if substantiated, could result in disciplinary action, termination of the secondment assignment at the ROO and even dismissal from the employer of the individual engaging in any retaliatory conduct.

Retaliation can take many forms, from being ignored to being unfairly dismissed. It might also involve being bullied with the aim of stopping you from reporting a potential breach of this Code. We take all claims of retaliation seriously, and will investigate each one thoroughly and take appropriate action.

If you think that you or someone you know has suffered retaliation you must inform one of the resources available to you and described below without delay.

### **1.8 Where to go for help**

All personnel of the ROO participating organizations who are assigned to the ROO or Petroleum Operations or other activities related to the TSC, regardless of their position or location must make sure that they know the rules that apply to them. To find out more about these rules, such employees must read and understand the ROO Code of Ethical Conduct and, when in doubt, seek guidance from their respective ROO line manager.

In addition, the below listed resources are available to those personnel who have questions or concerns about this Code, legal or ethical standards, or a business conduct issue:

- Your ROO line manager is usually a good place to start with a legal or business conduct issue, unless the concern or question relates to the ROO line manager him- or herself.
- The ROO HR representative.



- The ROO Compliance & Ethics representative.
- The ROO Legal Representative (which in the event that no attorney has been seconded to, or otherwise retained for and on behalf of, the ROO will be the legal department of Lead Contractor), as well as the legal department of the individual's employer.

## **2. Our people**

**The ROO and the ROO participating organizations are committed to creating a workplace characterised by respect, responsibility, honesty, fairness and mutual trust, where everyone should have equal opportunity of personal development.**

### **2.1 Fair treatment**

The ROO and the ROO participating organizations respect the rights and dignity of all personnel, the right to fair treatment and equal opportunity within the ROO, making also sure that everyone at the ROO – and everyone that the ROO comes into contact with –

- is treated with fairness, respect and dignity, and never unfairly discriminated against
- are listened to and involved in improving team performance
- are supported in managing your personal priorities

#### **2.1.1 Personnel of the ROO will always:**

- Know what is expected of them in their jobs.
- Have open, constructive conversations about their performance with their ROO supervisor.
- Get the help and training to develop their capabilities.
- Obey reasonable requests relative to work operations and be involved in improving team performance.
- Report any breaches to this Code of Ethical Conduct and issues that might endanger the safety of personnel and the ROO's operations.

#### **2.2.2 Managers of the ROO will always:**

- Make decisions on selecting, developing and advancing personnel based on merit, qualifications and demonstrated skills and achievements.
- Make decisions relating to an individual without consideration to that individual's family relations, race, colour, religion, gender, age, national origin, sexual orientation, gender identity, marital status or disability and will not let these influence their judgement in relation to the individual.

- Seek to influence other parties with whom we work (contractors, agents) to do the same in relation to ROO personnel.
- Report to their line managers and / or to the Compliance & Ethics team any breaches of which they become aware, and seek advice if they have a concern, whether it involves themselves, direct reports or others.
- Follow the applicable laws and principles and good industry practices governing the treatment of ROO personnel and should familiarise themselves with any additional local requirements they must obey.
- Make sure that the operations, irrespective of the location, do not employ child or forced labour or engage contractors or other third parties known to use child or forced labour.

## **2.2 Harassment-free workplace**

Everyone at the ROO is entitled to fair treatment, courtesy and respect. The ROO will not tolerate any form of abuse or harassment that comes from a supervisor, a member of the ROO management team, ROO personnel or from one of ROO participating organizations towards another ROO individual, regardless of the individual's level within the ROO, contractor, supplier, customer or member of the public.

Threats against a person who is assigned to the ROO from whatever source, whether internal or external sources, will not be tolerated and any individual receiving any threat against their person or family should report such threat to their line supervisor, as well as to the Security Manager of the ROO, who will promptly institute such action as determined by the ROO Leadership Team to be appropriate in the circumstances.

It must be noted that performance conversations and reviews raising the need for performance improvement or changes in behaviours by ROO team leaders when done correctly and respectfully do not generally constitute harassment or abuse – but using abusive or inappropriate language during such conversations and reviews is prohibited.

### **2.2.1 ROO personnel shall never**

- Behave in a way that could be seen as offensive, intimidating, malicious or insulting.
- Engage in sexual harassment of a colleague by making unwelcome sexual advances or comments, requesting sexual favours, inappropriate physical contact or sexual suggestions. Harassment does not have to take place at work or involve ROO personnel to violate this Code of Ethical Conduct and the laws of the ROO participating organizations.

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- Engage in bullying or any other form of harassment with the intent or effect of:
  - Creating a hostile or intimidating work environment, including one in which ROO personnel may be driven to engage in inappropriate work practices in order to 'fit in'.
  - Unreasonably interfering with an individual's work performance.
  - Affecting an individual's employment opportunity with his or her employer.
- Humiliate, denigrate or injure another person.
- Make racial, ethnic, religious, gender or age-related, jokes of a sexual nature or insults.
- Distribute inappropriate pictures, cartoons or other material capable of being offensive, by email or text messaging or otherwise or display offensive material and symbols of hatred at a workstation, on a screen or cell phone or elsewhere within the ROO's premises.
- Remove or deface any sanctioned posting from the ROO.
- Misuse another person's personal data or other information.
- Spread malicious rumours or use voicemail, e-mail, or text messaging or other electronic methods to harass or to transmit derogatory or discriminatory messages about another person or about the ROO and the ROO operations.
- Take photos of other employees, using cell phones or otherwise unless this is in the course of the ROO's activities and the photos are not offensive and consented to by the individual whose picture is being taken.

The above are just examples. Whatever the form of abuse or harassment, it simply has no place in the ROO.

### **2.3 Protecting privacy and personnel confidentiality**

The ROO is committed to keeping personal information about personnel seconded or assigned to the ROO confidential. It is ROO policy only to acquire and keep the personal data about such personnel that the ROO needs to run its operations effectively, or that is required by law or the agreement seconding or assigning personnel to the ROO with the individual's respective employer.

Because the ROO respects people's privacy the ROO will not normally take an interest in personal conduct outside work, unless it impairs the individual's performance on the job or affects the reputation or legitimate business interests of the ROO and any of the ROO participating organizations.

Personal information or files on computers or other electronic equipment, such as hand-held devices, that belong to the ROO are not considered private to the individual to whom such electronic equipment has been assigned. The ROO may

make and use records of an individual's electronic communications for a number of legal reasons, and these records may be monitored or audited at any time and without notice.

**2.3.1 Basic rules that the ROO personnel, regardless of their level of seniority, must follow:**

- The only members of ROO staff who are allowed access to personal information of other ROO personnel are those with appropriate authorisation and a clear business need for that information. If the authorisation is not given, the individual should not try to obtain this information by other means.
- Those with access to personal data must only use it for the purpose for which it was collected and must keep it confidential whilst using it.
- Never give an individual's personal data to anyone inside or outside the ROO without proper authorisation.
- Do not keep personal data longer than it is needed for the legal or business reason for which you were given authorisation.
- Comply with the laws applicable to the ROO and the ROO participating organizations with respect to protecting the privacy of ROO personnel personal information.
- Be objective when making written comments about individuals and remember that documents containing comments may be disclosed. Give personal opinions responsibly, ensuring that they are relevant, appropriate, accurate and justifiable.
- Exercise care and discretion when you use electronic media. Remember, information created or stored on computers or other electronic devices may not be secure or private, and may also be accessed, monitored or audited at any time and without notice, subject to local laws and regulations.

**2.3.2 ROO personnel should NEVER:**

- Seek access to personal information that they are not authorized to have or when there is not a valid business reason to have it.
- Provide personal data to anyone inside or outside of ROO without ensuring that to do so is appropriate, and only when utilising security measures.

## **3. Rules to be followed by All ROO Personnel**

### **3.1 Operating safely, responsibly and reliably**

In line with the ROO's commitment to being respectful and responsible, the ROO and its participating organisations make a top priority for the ROO to protect the safety of personnel assigned to the ROO, as well as that of everyone else who may come into contact with its operations. The ROO is also committed to protecting the environment and respecting the communities where it does business.

The ROO's aims are: no accidents, no harm to people and no damage to the environment.

### **3.2 Protecting health, safety, security and the environment**

The health, safety and security of everyone at the ROO – and everyone touched by the ROO's activities – are essential to its success. All individuals are responsible for getting health, safety, security and the environment (HSSE) right.

The ROO works hard to reduce its impact on the environment and improve the health of individuals by reducing waste, emissions and discharges, using energy efficiently and producing safe, high quality products.

The ROO aims to manage its operating and HSSE risks systematically, and improve performance through applicable operating and HSSE management systems.

The ROO sets measurable HSSE performance targets in its business plans, which all personnel assigned to the ROO are committed to meeting.

Personal and process safety is about more than following rules. Everyone needs to be alert to safety risks as they go about their jobs. Nothing is so important that it cannot be done safely.

### **3.3 Basic rules you all employees of the ROO must follow:**

#### **3.3.1 ROO PERSONNEL SHOULD ALWAYS**

- Comply with applicable laws and follow the procedures, processes and instructions set out in the local operating or HSSE management system.
- Stop work that is believed to be unsafe or likely to result in a loss of containment that will damage the environment.
- Only undertake work for which the employee is competent, medically fit, and sufficiently rested and alert to carry out.

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- Make sure everyone knows the emergency procedures in the places of work.
- Make sure that they and their colleagues, contractors and third parties act consistently with the ROO's HSSE and operating commitments.
- Report to the ROO management any accident, injury, illness, unsafe or unhealthy condition, incident, spill, unplanned release of material to the environment, or apparent breach of law or the ROO policies and guidelines so that immediate action can be taken. It should never be assumed that someone else will report a risk or concern.
- Ask for help and advice if unclear about any aspect of the HSSE agenda and the operating responsibilities or if there is a concern about a possible or actual breach of a law or the ROO's policies and guidelines at work.

### **3.3.2 ROO PERSONNEL SHOULD NEVER**

- Work while their performance is impaired by alcohol or any drugs, legal or illegal, prescription or otherwise.
- Threaten, intimidate or act violently towards anyone at work.
- Bring weapons – including those carried for sporting purposes – onto ROO's premises, or use weapons anywhere in the furtherance of ROO's business unless prior approval to do so has been obtained. The approval process is initiated by written request to the ROO Security Manager.

Questions or concerns about safety and operations can be raised in many different ways: through the line management or another colleague, or through the confidential help line.

## 4. Dealing with Business Partners

### 4.1 Conflicts of interest

The ROO respects the privacy of all personnel seconded or assigned to the ROO and would not normally take an interest in their personal conduct outside the work place.

However, the ROO recognises that the personal, social, financial or political activities of any such individual could interfere or potentially interfere with his or her loyalty to the ROO and the Petroleum Operations being conducted for and on behalf of the ROO under the TSC and there may be a conflict of interest. If so, the conflict of interest must be resolved to the satisfaction of the ROO senior management.

Actual conflicts must be avoided, but **even the appearance of a conflict of interest** can be harmful.

Determining whether a conflict of interest exists requires good judgement. Personnel of the ROO should seek answers to any questions or concerns they may have by discussing them with their ROO line manager or with a Compliance & Ethics representative.

#### 4.1.1 Conflicts of interest can arise in many ways. Here are some common examples:

**ROO personnel having outside jobs and affiliations with third parties**, especially if the job or affiliation relates to a competitor, customer or supplier of goods or services to the ROO, or to one of the ROO participating organizations, can create conflicts of interest. Some examples are:

- Having a second job and performing services for a third party.
- Serving as a director or consultant for a third party.
- Having a financial interest or holding investments that conflict with the interests of the ROO.

#### 4.1.2 Some rules all ROO personnel must follow

**An individual assigned to the ROO must NEVER:**

- Work or provide services for any third party he or she must deal with as part of their ROO related job:

If the individual has **any other relationship** with competitors, customers or suppliers that could possibly create a conflict of interest, the individual must disclose this conflict in writing to his or her employer prior to his or

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her agreeing to a secondment or assignment to the ROO, or if this occurs after the secondment or assignment to the ROO, then to their ROO line manager. Such potential conflict will be discussed by the individual's employer and the ROO senior management when considering such individual's suitability for, or continuing in a, secondment or assignment to the ROO. Any further action will then be discussed and a decision made depending on the nature of the conflict and the circumstances.

- Have any undisclosed business dealings with close relatives:

'Close relative' means a spouse, partner, parent, step-parent, child, stepchild, brother, sister, step-brother, step-sister, nephew, niece, aunt, uncle, grandparent, grandchild and members of a spouse's family.

The activities of close relatives of the personnel of the ROO can sometimes create conflicts of interest. If it becomes known that a close relative works or provides services for the ROO or to a competitor, customer or supplier to the ROO or a government agency or state entity, the ROO line manager of the individual must be informed promptly.

- Be in a situation where you are in a position to hire, supervise, or affect the terms and conditions of employment of any close relative who is seconded or assigned to the ROO or employed by a contractor engaged by the ROO, except with the specific approval of his or her ROO line manager.
- Accept the position of director or consultant to another entity, whether paid or unpaid, including working for a not-for-profit organisation, without previously obtaining the written approval from the responsible senior manager of the ROO
- If any person seconded or assigned to the ROO has any other relationships that could create or appear to create a conflict of interest, such person must notify his or her ROO line manager immediately. Any and all potential conflict of interest needs to be disclosed by the individual in his/her conflict-of-interest declaration. (See the **Tools to be used** section of this Code of Ethical Conduct.)
- Have a financial interest or investments that might create conflicts of interest that might impair your ability to make decisions on behalf of the ROO. This rule also extends to those situations where close relatives might have the conflicted financial interest or investments.

If ROO personnel or a close relative has or acquires a substantial interest in a competitor, supplier, customer or contractor, he or she must report it to his



or her ROO line authority. Before acquiring any such substantial interest he or she must obtain written approval from his or her ROO line manager.

#### **4.1.3 Some investments are ALWAYS WRONG**

##### **Personnel of the ROO should never invest in:**

- **a supplier** with whom such person is involved in selecting, assessing, or negotiating a contract, or if such individual supervises anyone in the ROO with that responsibility.
- **a customer** if such person is responsible for dealing with that customer or supervises anyone in the ROO with such responsibility.

##### **Assessing whether an investment creates a conflict of interest**

Whether an investment creates a conflict of interest is a matter of judgment. In order to assess whether a possible investment presents a conflict of interest, the ROO personnel, including the manager of the individual, should question:

- Would the investment affect any decisions made by that individual for the ROO?
- How would the investment seem to co-workers? Would the co-workers think it might affect how the individual performs his or her job?
- How would it look to someone outside the ROO, such as a customer, the government, shareholder of the ROO participating organizations, or the media?

#### 4.1.4 Duty to disclose

If any ROO personnel have a financial interest in a company, this interest must be disclosed to the ROO line authority if that authority is considering a proposed transaction or arrangement with that company. ROO personnel must be given the opportunity to reveal all the relevant facts as soon as such circumstances arise.

The interest may be financial, non-financial, or a combination of both. It may involve friends and/or relatives who are employed with a competitor, customer or supplier. The conflict must also be disclosed in the conflict-of-interest declaration. (See the **Tools to be used** section.)

#### 4.1.5 Conflicts declaration

Every year, those personnel assigned to the ROO, whose position has been identified under ROO policy as being one in which a potential conflict of interest might arise, must make a declaration that no conflict of interest exists, or, if a conflict of interest does exist, that the conflict of interest is adequately disclosed to the ROO senior management. (See **the Tools to be used** section.)

It is recognized that due to the nature of the ROO participating organizations that some association with other entities or government agencies or state enterprises may arise with respect to certain individuals nominated to be seconded or assigned to the ROO which could give rise to a conflict of interest or a potential conflict of interest as expressed in this Code of Ethical Conduct.

Such association does not necessarily disqualify an individual from being seconded or assigned to the ROO, or continuing to be seconded or assigned to the ROO, so long as all such affiliation and potential conflict of interest is disclosed at the time of the nomination to the ROO or as soon as it arises after accepting a secondment or assignment to the ROO. Each situation will be carefully considered by the senior management of the ROO and discussed with the particular individual's employer to determine if the circumstances warrant any actions to be taken to alleviate the actual or potential conflict of interest.

## 4.2 Receiving and giving gifts and entertainment

The exchange of gifts and entertainment can build goodwill in business relationships. However, some gifts and entertainment can create improper influence or the appearance of improper influence, especially if they involve government officials as the recipients of these gifts or entertainment. Some gifts and entertainment can even be seen as bribes, which tarnish the reputation of the ROO, the ROO participating organizations, and the individual, for fair dealing and may break the law applicable to the ROO participating organizations and the individuals seconded or assigned to the ROO.

### 4.2.1 'Gifts and entertainment' means:

**anything of value** that is offered by any ROO personnel to a 3<sup>rd</sup> party, that party's relatives, friends and close associates, or which might be offered by a 3<sup>rd</sup> party to any ROO personnel, their relatives, friends or close associates. By way of example, gifts and entertainment include, amongst others:

- monetary and non-monetary gratuities
- favours, for example use of vacation facilities
- food, entertainment, lodging
- providing or arranging loans and loan guarantees
- discounts or favourable terms on any product or service
- the provision of services
- prizes
- transportation
- shares or other securities or participation in share offerings
- home services or improvements/repair/upgrade
- tickets to concerts, and other events
- gifts or certificates for gifts
- facilitation for issuance of work permits and visas

### 4.2.2 The giving and/or receiving of gifts and entertainment fall into three categories:

- those that are viewed as usually appropriate or acceptable and that the person seconded or assigned to the ROO can self approve.
- those that are never acceptable.
- Those that may be appropriate or acceptable, but require prior approval from the appropriate ROO management.

### 4.2.3 Usually appropriate or acceptable

Gifts and entertainment that are modest enough in value and that have passed the self approval test (see below) and do not need prior approval from the line manager are usually acceptable, but discussion with your line manager is encouraged prior to offering or accepting any meals, entertainment or gifts to or

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from third parties. The following are types of gifts and entertainment that are usually acceptable:

- **Meals:** modest occasional meals with someone with whom the person seconded or assigned to the ROO does business in the normal course of his or her duties.
- **Entertainment:** occasional attendance at ordinary sports, theatre and other local cultural events.
- **Gifts:** of little value, such as pens, calendars, or small promotional items.

Such meals, entertainment and gifts must not cost more than US \$20 and must not be given to the same person, or received from the same or a related entity, more than three times in a calendar year.

For transparency purposes all gifts, meals and entertainment, whether accepted or declined and regardless of their value, need to be disclosed to the ROO personnel's line manager and entered onto the ROO Gift and Entertainment register.

ROO personnel should discuss any concerns he or she may have about any such gifts, meals or entertainment with his or her ROO line management or Compliance & Ethics representative.

### 4.2.4 Self-approval test

The employee of the ROO should ask the following questions to determine whether a gift, meal or entertainment is appropriate:

- **Intent** – Is the intent only to build a business relationship or offer normal courtesy, or is it to influence the recipient in connection with a business decision?
- **Value and frequency** – Is the gift or entertainment less than US \$20 in value? Has the employee received it no more than three times in a calendar year? Could it place either party under an obligation to the other?
- **Legality** – Is the gift or entertainment legal both (i) in the country where the ROO operates and to which the ROO participating organizations are subject, and (ii) in the country where the other party is located and to which the other party is subject?
- **Compliance with the other person's rules** – Does the recipient's organisation, or country's legislation in the case of a government official, allow them to accept the gift or entertainment? ROO personnel should take special care when dealing with government officials, as many countries do not allow officials to accept gifts or entertainment of even a nominal value. When considering whether an individual is a government official for anti-bribery laws and regulations, consider if the individual is an elected or appointed official holding an executive or legislative office or a candidate for such office, is employed by any state administrative or

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regulatory agency or state owned enterprise, such as a national oil company, state bank, etc.

- **Transparency** – Would it be embarrassing if a manager, colleagues or anyone else became aware that personnel of the ROO had offered such a gift to, or accepted such gift from, the 3<sup>rd</sup> party?

### **4.2.5 Never acceptable**

Some types of gifts and entertainment cannot be given or accepted regardless of the circumstances, and no one within the ROO can approve them:

- Gifts and entertainment that are illegal under the laws of Iraq, the laws governing the organizations participating in the ROO, and / or the provisions of the Technical Service Contract pertaining to compliance with Business Ethics Laws.
- Gifts and entertainment that are offered to government officials in breach of local or international bribery laws, including the laws of the home country of each of the ROO participating organizations or that of their respective ultimate parent companies.
- Involve parties engaged in a tender or competitive bidding process.
- Are offered for something in return.
- Are indecent in nature, sexually oriented, do not comply with the ROO's commitment to mutual respect or that otherwise might adversely affect the ROO's or its participating organizations' reputation.
- Those paid for directly by any personnel of the ROO in order to avoid having to report or seek approval.
- Cash or cash equivalent such as gift certificates, loans, shares, share options, bank cheque, money order, investment security or negotiable instrument.
- Are given to influence or would give the appearance of influencing business judgment.
- Violate the recipient's policy around gifts and entertainment.
- Discounts and rebates obtained by use of the ROO's purchasing power, or the purchasing power of a ROO participating organization, and are of personal benefit (except those given to all ROO personnel).
- Are official information, documents or confidential information on subjects including ROO's, or ROO participating organizations', financial performance or operations or any of its personnel, and would not be made available to the general public.

### **4.2.6 May be accepted or offered by ROO personnel with prior approval**

Gifts or entertainment that does not fit into the above enumerated categories may or may not be permissible. All personnel of the ROO must get prior approval from the appropriate ROO senior manager for:

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- Entertainment worth more than the lower of US \$50 or the limit established by the ROO Joint General Managers or the General Manager and Deputy General Managers jointly. The value may not be reduced by dividing the cost amongst two or more people.
- Gifts and entertainment valued at more than US \$50 or any lower limit set by the ROO Joint General Managers or the General Manager and Deputy General Managers jointly.
- Lavish meals that may cost more than US \$25 or any lower limit set by the ROO Joint General Managers or the General Manager and Deputy General Managers jointly.
- Tickets to special events such as a major sporting event, regardless of their nature, where the admission fee is more than US \$25 or any lower limit set by the ROO Joint General Managers or the General Manager and Deputy General Managers jointly.
- Travel or overnight accommodation. In case of government officials, these need to be pre approved by the ROO Legal Representative.

Any gift, meal or entertainment, given or received, that is valued at more than US \$50 must be approved by the Joint General Managers or the General Manager and Deputy General Manager jointly. If the giving or receiving of the gift and/or entertainment is approved by the relevant ROO management authority, it must then be logged in the Gift and Entertainment register within seven days of such gift, meal or entertainment being given or received. (See the **Tools** section for how to use the Gift and Entertainment registry.)

The entry onto the Gift & Entertainment ("G&E") register must be made by the person who is giving or who has received the gift or entertainment. Where a group of people were entertained, or a group gift was given, only one member of such group need make the entry.

Where the value is not known but reasonably thought to exceed US \$50, a senior line manager must approve it. The gift and entertainment offered, whether accepted or not, must be logged in the G&E register.

ROO Line Managers, Senior Line Managers and others must apply criteria similar to those in the self-approval test to decide whether to approve something in this category.

Discuss any concerns with your ROO line manager or Compliance & Ethics representative.

**4.2.7 Additional Guidance on gifts and entertainment:**

**Gifts and entertainment from ROO to personnel seconded or assigned to the ROO**

If the value of a gift or entertainment exceeds US \$25 per person, approval from a line manager or more senior personnel as appropriate is required and it needs to be logged in the Gift and Entertainment register.

Any gifts and entertainment that the ROO gives to persons seconded or assigned to the ROO and that are worth more than US \$25 must first be approved by a senior line manager or more senior personnel as appropriate and should be in line with other reward and recognition awards for similar level of performance.

‘Gifts’ here does not include, for instance, awards given as part of the company’s reward programmes, team lunches, ROO sport team outfits, if any, corporate events, corporate anniversaries, department birthday events, team away days and related items. These do not have to be approved or logged. However, if ROO funds were also used to contribute to the gift and the value exceeds US \$25, then the usual approval and logging in the Gift & Entertainment register is required.

**4.2.8 What should ROO personnel do if an impermissible gift is given to them?**

The refusal by ROO personnel to accept certain gifts or entertainment may be considered an insult to the person or party giving the gift, especially if given or offered in the context of a public ceremony or event.

In such circumstances ROO personnel may accept the gift or entertainment without getting prior approval if it would be insulting to decline it at the time it was given.

Afterwards such non approved gift and entertainment must be logged in the Gift and Entertainment register and reported to the individual’s ROO line authority, who will decide whether:

- The employee can keep it
- It will be kept for the benefit of the ROO
- It will be given to charity or sold and the money donated to charity
- It will be returned to the donor

ROO personnel should never accept cash or cash equivalent gifts as defined above or agree to participate in entertainment that is prohibited as described in this Code of Ethical Conduct.

### 4.3 Gifts and entertainment involving “government officials”

**ROO personnel should limit the giving of gifts and entertainment to government officials to a minimum and only under circumstances associated with the normal course of business, such as sporadic celebratory events and business meals, and only if the providing of such limited gifts and entertainment is permissible under the law of the government officials country, as well as the law of the country of each ROO participating organization and the law of the country of each of their respective ultimate parent companies. No gift or entertainment should be accepted from or given to any government official without the approval of a senior line manager or more senior personnel, regardless of the value.**

Gifts to government officials must be allowed under the laws and regulations applicable to all of the ROO participating organizations, as gifts and entertainment provided to a government official that is legally permissible for a particular ROO participating organization may still create a violation of a law applicable to other ROO participating organizations.

It is important to be aware that Governments in some parts of the world have other rules on giving and receiving gifts and entertainment, and breaches of these rules are serious offences.

If you deal with a government official, make sure you know the rules around gifts and entertainment of government officials that apply both to the government official and the ROO and the ROO participating organizations by asking your ROO line manager, the Compliance & Ethics representative, or the ROO Legal Representative prior to offering any gift or entertainment to a government official.

**No gift or entertainment should be accepted from or given to any government official without the approval of a senior line manager (Level 1 or above), regardless of the value. With respect to any gifts or entertainment given or offered by a government official which is determined pursuant to the rules set out in this Code of Ethical Conduct to be unacceptable, such gifts or offer of entertainment should be returned or not accepted.**

All gifts and entertainment given to or received from government officials, whether accepted or declined, must be logged in the registry, regardless of their value.

#### 4.3.1 Definition of “Government Official”

**It is important to remember that the term "government official" includes:**

- any minister, civil servant, director, officer or employee or other official of any government or any department, agency or instrumentality thereof, and/or of any government-owned or controlled company, any company or enterprise in which a government owns an interest, and/or of any public international organization,



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- any close family member of any of the foregoing,
- all directors, officers and employees of state-owned companies, agencies, bodies or entities, or
- any person acting in any official, administrative or judicial capacity for or on behalf of any such government or department, agency, instrumentality, company, or public international organization, including without limitation any judges or other court officials, military personnel and customs, police, national security or other law enforcement personnel.

ROO personnel assigned or seconded from government-owned enterprises retain the status of government officials.

Many ROO personnel are on temporary assignment or secondment to the ROO from their employers, which in some cases are government-owned enterprises. When ROO personnel, including ROO personnel assigned or seconded from government owned enterprises, are conducting or participating in meetings or activities for ROO business, where meals, transportation and/or lodging are required for such meetings, the normal travel and entertainment policies of the ROO, including the associated monetary limits, will apply to all such ROO personnel in Level 2 and below, including assignees and secondees from government owned enterprises. In all other circumstances, including circumstances for travel outside of the Republic of Iraq, the ROO Compliance & Ethics Leader and the ROO Legal Representative must give prior approval for all such travel and other expenses to be charged to the Operating Account.

### **4.3.2 Hosting government officials, venture partners and state company delegations**

Delegations from a government, government agency, or state enterprise, such as a national oil company or national bank, may visit the offices and operating facilities of the ROO or the ROO participating organizations. It is acceptable to promote, demonstrate and explain the products or technology being utilized by the ROO to these state-employed decision-makers or potential state partners, provided that we do not try to bias a decision by offering personal benefits.

ROO personnel must ALWAYS seek prior authorisation from their line manager and the ROO Legal Representative before agreeing to host and pay for the accommodation, travel and daily expenses of a government official or a government delegation.

Any hosting of a government official must be allowed under and consistent with the relevant laws governing the hosting of government officials in the respective countries of the government officials who are being hosted. The ROO

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Compliance & Ethics office will maintain up to day copies of the relevant laws and regulations.

The ROO Hosting of Government Official form must be completed and the necessary approvals must be obtained. The Hosting of Government Official form can be found in an electronic form online at the ROO compliance website or the (HEADQUARTERS OF THE ROO) in paper form for those personnel without access to the electronic version, under the safekeeping of the ROO Compliance & Ethics department. The online form can be found on the ROO intranet at (url address).

See the **Tools** section for guidance on how to make an entry onto the Hosting form,

### 4.3.3 Completing the Gift and Entertainment registry

The Gift and Entertainment register is located on the ROO intranet and should be completed electronically. A paper version of the gift and entertainment register for those ROO personnel without access to the online version is available under the safekeeping of the ROO Compliance & Ethics department. The online form can be found on the ROO intranet at ([Rumaila Operating Organization SharePoint Home - Ethics and Compliance](#)).

See the **Tools** section for guidance on how to make an entry in it.

## 4.4 Competition and antitrust

The ROO and the ROO participating organizations must adhere strictly to all applicable competition and anti-trust laws. These laws promote or protect free and fair competition around the world. Competition and antitrust laws prohibit anti-competitive behaviour, such as price-fixing and bid-rigging. They vary around the world and can apply even when the conduct occurs outside country borders. Penalties to the ROO and to the ROO participating companies may be severe.

Careless conduct can break the law, e.g. a seemingly innocent business contact such as a lunch discussion with a competitor's sales representative or a business chat at an industry trade association can be viewed as an attempt to send an anti-competitive signal to competitors. Even the appearance of compromising activity might be viewed as breaking the law. ROO personnel need to be particularly careful given that their respective employers, as well as their respective employers' affiliates, are competitors outside the structure of the ROO.

#### **4.4.1 Complying with competition and anti-trust laws:**

ROO personnel should **NEVER** talk with or exchange competitively sensitive information with competitors, including with ROO participating organizations, their shareholders and their respective Affiliates, to:

- Fix prices – this can include setting minimum or maximum prices, or ‘stabilising’ prices.
- Fix terms related to price, pricing formulas, credit terms, etc.
- Divide up markets, customers or territories.
- Limit production, including agreements to shut down capacity.
- Rig a competitive bidding process, including arrangements to submit sham bids.

ROO personnel should **ALWAYS** consult with the ROO Legal Representative before:

- Entering into joint activities, acquisitions and marketing, purchasing or similar collaborative arrangements with competitors of the ROO and the ROO participating organizations.
- Establishing exclusive dealing arrangements involving suppliers and contractors.
- Serving as a director or consultant for a competing company.

#### **4.4.2 Trade associations and conferences**

Trade associations can perform useful and legitimate functions and conferences can give the personnel of the ROO access to the latest industry information, but because such associations and meetings place us in close proximity with competitors, we must follow special cautionary guidelines if we belong to them and take part in their activities.

ROO personnel must not engage in discussions or activities that might lead to an allegation or appearance of improper behaviour. Simply being at a meeting where a questionable discussion is taking place can put the individual and the ROO at serious risk.

The personnel of the ROO should always:

- Make it clear that anti-competitive discussions are improper.
- Walk away from any anti-competitive discussion.
- Promptly inform the ROO’s Legal Representative, as well as the representatives of the ROO participating organizations of any improper discussion or anti-competitive behaviour that may have occurred.

#### **4.4.3 Gathering information on competitors**

Competition laws can make it difficult to obtain information about competitors, since direct or indirect contact with competitors can have serious legal consequences. However, in order to compete effectively in the global marketplace, it is necessary and, if done correctly, legal to gather such information.

The ROO will gather information about competitors in a rigorous, lawful way, using only available literature, industry sources and other publicly available material to understand business, contractors and supplier directions, technology trends, regulatory proposals and developments, and existing and expected courses of suppliers, contractors and competitors.

Forms of information-gathering that are always wrong include:

- Theft
- Illegal entry
- Bribery
- Those obtained through misrepresentation
- Electronic eavesdropping.

#### **4.5 Trade restrictions, export controls and boycott laws**

A number of countries periodically impose restrictions on exports and other dealings with certain countries, entities and individuals. Penalties such as fines, revoking permits to export, and imprisonment can apply when these laws are broken.

At least some of the ROO participating organizations, and / or their respective shareholders, Affiliates, are required to abide by the trade restrictions, export controls and boycott laws of different countries, and the ROO is required to abide by the laws and regulations applicable to the ROO and to any of the ROO participating organizations or their respective shareholders or Affiliates.

Examples of trade bans and restrictions that might affect the ROO or the ROO participating organisations include:

- Exporting or re-exporting to a prohibited country.
- Importing from, or dealing in property originating from, a sanctioned country.
- Travel to or from a sanctioned country.
- New investments and other dealings in a sanctioned country, or with designated individuals.

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- Transferring restricted software, technical data or technology by e-mail, download, service work, meetings or visits to the company's facilities.
- Exporting products or services designed or adaptable for military use.
- Laws against supporting boycotts (eg US anti-boycott laws).

The list of prohibited countries and restrictions is subject to change. Any activity by the ROO and its personnel that require selling, shipping or buying products, technologies or services across international borders must be compliant with laws and regulations, including those pertaining to trade restrictions, export controls and anti-boycott requirements.

### **4.5.1 Preventing money laundering**

Money laundering is the process by which individuals or entities try to conceal illicit funds or make such funds look legitimate. The ROO will not condone, facilitate or support money laundering.

### **4.5.2 Personnel of the ROO will need to watch out for:**

- Any situation where the counterparty will not provide, or cannot verify, its identity and ownership;
- Irregularities in the way payments are made; and
- Customers, contractors, or suppliers who appear to lack integrity in their operations.

### **4.5.3 Personnel of the ROO MUST be careful with:**

- Payments made in a currency other than the one specified in the invoice
- Attempts to make payments in cash or cash equivalents
- Payments made by someone who is not a party to the contract (unless previously approved by the appropriate ROO senior management)
- Payments to or from an account other than the normal business relationship account
- Requests or attempts to make payments for each invoice or group of invoices by multiple cheques or drafts
- Requests to make an overpayment

### **4.5.4 Customers, suppliers, and contractors who appear to lack integrity:**

The management as well as all levels of ROO personnel should ensure that the ROO only does business with firms that share the company's standards of integrity.

**4.5.5 ROO personnel should ALWAYS:**

- Assess the integrity of potential customers and other business relationships through, among other means, the ROO's account opening process
- Tell customers, suppliers and contractors how the ROO and this Code of Ethical Conduct expect them to behave in an ethical manner
- Be aware of and monitor their business practices
- Contact Compliance & Ethics or the ROO Legal Representative for advice if anything seems wrong or too good to be true, or if they feel uncomfortable with any business relationship
- Supplier's details should be validated with the Suppliers' Master Data List maintained by the ROO accounting department.

**4.5.6 ROO personnel should NEVER:**

- Do business with any customer, supplier, contractor or other business entity suspected of wrongdoing in dealings with the ROO or with any of the ROO participating organizations, unless those suspicions are investigated and resolved, or their dealings otherwise approved by the ROO Legal Representative with the express knowledge of the ROO participating organizations.

## **4.6 Working with suppliers**

The ROO's suppliers play a critically important role in its ability to operate successfully. The ROO should select its suppliers carefully, under a transparent selection process based on objective criteria and evidence and only after they have been subjected to a comprehensive due diligence review by the ROO.

**The ROO and its personnel should ALWAYS:**

- Choose suppliers on merit, through an objective process, avoiding conflicts of interest, inappropriate gifts and entertainment or any other kind of favouritism that might compromise the selection.
- Seek to do business with suppliers who comply with legal requirements and whose practices are consistent with the principles of General Business Ethics set out in the TSC and this Code of Ethical Conduct.
- Help its suppliers understand the ROO's and the ROO participating organizations' compliance and ethics requirements.
- Be alert and report to their line managers any and all activities of the suppliers that might be inconsistent with those requirements.
- Keep suppliers' business information, e.g. proposed rates, winning bid information, etc, confidential from other suppliers.

- Ensure you are familiar with the applicable rules within your area of responsibility. Additional rules established by the ROO regarding suppliers may apply to your job. Make sure you know the applicable rules within your area.

## **5. Governments and communities**

The ROO's aim is that the country and the communities in which it operates should properly benefit from its presence – through the wealth and jobs created, the skills developed within the local population and the investment of our time and money in people. The ROO and its personnel will work towards improvements that are sustainable, measurable and contribute to the real, independent growth of communities where it operates.

One point that the ROO cannot stress strongly enough is that it and its personnel will not engage in bribery or corruption of any form, whether in the private or in the public sector. Corruption is the enemy of development and human progress, and the ROO and the ROO participating organizations are committed to transparency in all of their respective dealings and will seek to obtain such commitment from those entities with which the ROO does business.

### **5.1 Bribery and Corruption**

Bribery means giving or receiving an undue reward to influence a government official or a business person to obtain a commercial advantage. Corruption includes bribery in all its forms, including facilitation payments which are payments made to secure or speed up routine legal government procedures, such as issuing permits or releasing goods held in customs.

#### **5.1.1 The ROO shall never condone bribery or any other form of corruption.**

Most countries, including the Republic of Iraq, have laws that prohibit bribery and corruption. The Republic of Iraq recently adopted the Extractive Industries Transparency Initiative supporting transparency in payments to governments and government entities. In addition, an increasing number of countries are adopting laws to prohibit bribery even when it is committed **outside** their borders, i.e. when bribes are paid to a foreign government official.

**Breaking any of these laws is a serious offence which can result in companies being fined and individuals imprisoned.** Even the appearance of a breach of anti-bribery or anti-corruption laws could do incalculable damage to the ROO's reputation and the reputation of the ROO participating organizations.

Any ROO personnel, or any agent, consultant or contractor acting on ROO business, who engages in bribing a government official or other activity that is in violation of applicable Law will be reported to the appropriate government

authorities for possible legal action and the ROO will cooperate fully with any government investigation arising out of such alleged bribery on the part of any such individual.

**5.1.2 Anti-bribery and anti-corruption laws apply to all ROO personnel regardless of their level of responsibility or authority, as well as to any third parties acting for and on behalf of the ROO. These laws:**

- Forbid the making, offering or promising to pay or transfer anything of value, including services, gifts or entertainment, to government officials or to relatives or close associates of government officials for the purpose of improperly obtaining or retaining business, or for any other improper purpose or business advantage.
- Forbid making improper payments through third parties and ROO personnel must therefore be diligent and conduct anti-corruption due diligence in selecting and monitoring contractors, agents and partners.
- Require the ROO to keep accurate books and records so that payments are honestly described and ROO funds are not used for unlawful purposes.

The provision of gifts and entertainment to any third party or government official must follow the provisions set forth in this Code of Ethical Conduct. **See the Receiving and giving of gifts and entertainment section of this Code.**

Bribery of government officials is a serious matter, but bribery of those working in the private sector is also often illegal and always against the ROO's and the ROO participating organizations' own standards of business conduct. In the end, bribery is bribery regardless of the recipient and is not to be tolerated.

**5.1.3 ROO personnel, as well as third parties acting for and on behalf of the ROO, should NEVER:**

- Offer or make an unauthorised payment, or authorise an improper payment (cash or otherwise) to a local or foreign official, or any related person or entity.
- Attempt to induce a local or foreign official to do something illegal.
- Fail to report any indication of improper payments.
- Offer or accept money or anything of value, kickbacks or commission in relation to obtaining business or awarding contracts.
- Set up an unrecorded cash fund for any purpose.
- Do anything to induce or allow someone else to break this Code of Ethical Conduct.



- Let an agent or representative of the ROO do anything questionable, like paying a bribe to expedite some service or ignoring warning signs that this agent or representative may be paying a bribe.

## **5.2 Dealing with governments or regulatory agency enquiries or investigations**

The ROO must be transparent in its communications with governments and government agencies about its performance (whether good or bad) as this transparency increases trust in its activities and makes others willing to do business with the entity.

### **5.2.1 The ROO, its personnel, as well as third parties acting for and on behalf of the ROO, should NEVER:**

- Mislead any investigator or other government or regulatory official.
- Obstruct in any way the collection of information, data, testimony or records by properly authorised government or regulatory officials.
- Conceal, alter or destroy documents, information or records that are subject to an investigation or enquiry.
- Hinder another ROO individual from providing accurate information.
- Retaliate against anyone who co-operates with the government or regulatory agencies.

### **5.2.2 The ROO, its personnel, as well as any third parties acting for and on behalf of the ROO, should ALWAYS:**

- Make sure that any information provided is truthful and accurate, and that the ROO's legitimate interests are protected when in contact with government officials during normal work procedures or when its personnel are asked to provide information in connection with a government or regulatory agency enquiry or investigation
- Seek advice from the ROO Legal Representative and line management (who, depending on the case, may consult the local communications and external affairs team) before answering a non-routine request for information from a government or regulatory agency.
- Co-operate courteously with officials conducting a government or regulatory agency enquiry or investigation.
- Inform and seek advice from the ROO Legal Representative and line management before responding to a government agency when such request is not routine.
- Preserve records and information relevant to any litigation or an enquiry by a government or regulatory agency.

- Make sure that any automatic systems, including electronic systems, for disposing of records are stopped to avoid destruction of relevant records and information.

### **5.3 Community engagement**

The ROO and its personnel will be seen to engage in open and transparent dialogue and consultation with communities and other representatives of civil society, e.g. recognised international and local non-governmental organisations (NGOs) who have a legitimate interest in our operations.

#### **5.3.1 The ROO and its personnel will ALWAYS:**

- Comply with local laws and regulations in each community and country in which the ROO and its personnel work.
- Respect the cultures and varying business customs of those communities and countries, as long as they do not conflict with the principles of General Business Ethics set forth in the TSC and this Code of Ethical Conduct.
- Seek to recruit qualified local personnel, where practical.
- Inform line management in advance of having contact with designated international NGOs.
- Avoid conflicts of interest or the perception of conflicts of interest.

### **5.4 Communicating with the media and other external enquiries**

Communicating with the media and other external enquiries such as from investment firms or industry publications, require careful consideration and understanding of legal and media issues. Only ROO personnel authorised to do so may respond to enquiries from members of the media and other external enquiries.

#### **5.4.1 The ROO and its personnel will always:**

- Report media and other external enquiries promptly to the General Manager, the Deputy General Manager, the Communications & External Affairs ("C&EA") teams of the ROO participating organisations and the ROO Legal Representative.
- Take advice from the office of the General Manager, the C&EA teams of the ROO participating organisations and the ROO Legal Representative before talking about company matters with a reporter, either on or off the record.

#### **5.4.2 External speaking engagements**

Statements on the progress of Petroleum Operations pertaining to the Rumaila Field development and redevelopment, as well as financial matters pertaining to the project and forward-looking financial statements may be made only by properly authorised representatives of the ROO.

It is critical that ROO communications with external audiences are managed in a coordinated way to ensure consistent and accurate information is provided by the ROO spokespersons.

#### **5.4.3 ROO personnel must ALWAYS:**

- Obtain authorisation for non-financial formal speaking engagements on behalf of the ROO with ROO senior management and the Communication & External Affairs team.
- Ask line management to review a presentation, even when the occasion is informal, such as a trade association event.
- Take care not to damage the reputation of the ROO or the ROO participating organizations.

### **5.5 Corporate political activity**

The ROO **will not participate** in political activity.

The ROO and its personnel in their capacity as ROO personnel will not make **political contributions**, either in cash or in kind.

#### **5.5.1 Personal political activity**

The ROO and the ROO participating organizations recognise an individual's rights to participate as individuals in the political process, in ways that are appropriate to each country. However, you must be careful to make it clear that you do not represent the ROO or the ROO participating organizations when you take part in politics.

#### **5.5.2 ROO personnel will NEVER:**

- Use ROO time, property or equipment to carry out or support their political activities.
- Use the ROO's, or any of the ROO participating organization's, name, trademarks, or logo in support of their political activities.
- Let their activities conflict with their job responsibilities.

### **5.5.3 ROO personnel will ALWAYS:**

- Make clear that their views and actions are their own and not that of the ROO or any of the ROO participating organizations.
- Tell their line managers in advance if they plan to seek or accept public office, and work constructively with their managers to minimise any adverse impact on their job responsibilities.

### **5.5.4 Lobbying/advocacy**

Although the ROO must not participate in party politics, it or its participating organizations may engage in policy debate on subjects of legitimate concern to the ROO, the ROO participating organizations, the project, ROO personnel, and the communities in which the ROO operates, by processes such as lobbying.

**ROO personnel should ALWAYS** consult the ROO General Manager and Deputy General Manager before making any non-routine contact with government officials or employees.

Non-routine contact is defined as:

- Other than what is required by normal government processes and monitoring contacts.
- Government policy or legal or regulatory changes.

## **6. Project assets and financial integrity**

### **6.1 Data, records, reporting and accounting**

#### **6.1.1 All data that ROO personnel create must accurately reflect transactions and events.**

Honest, accurate, complete and factual recording and reporting of information, both financial and non-financial, is essential to:

- The ROO's and the ROO participating organizations' credibility and reputation.
- Meeting the legal and regulatory obligations of the ROO and the ROO participating organizations.
- Meeting the responsibility of the ROO and the ROO participating organizations under the TSC to the Iraqi Government and other external stakeholders.
- Informing and supporting the business' decisions and actions.

### **6.1.2 Financial data**

All books, records and accounts must conform both to International Generally Accepted Accounting Principles, as well as, the Accounting Procedure under the TSC and to the ROO's reporting policies.

Failure to keep accurate and complete records and accounts is not only contrary to ROO's policy and the TSC, but may also break the law. There is never a justification or an excuse for falsifying records or accounts or misrepresenting facts. Such conduct may constitute fraud and can result in civil and criminal liability for the individual making the false statement and for the ROO and the ROO participating organizations.

Senior financial officers and others within the ROO who are responsible for the accuracy of financial reporting are also responsible for ensuring that proper controls are in place to achieve truthful, accurate, complete, consistent, timely and understandable financial and management reports. The relevant external and internal reporting standards must be followed at all times.

### **6.1.3 Other data**

All other data, such as, for example, HSSE performance, quality data, information that must be filed by law, and other essential information, must also be accurate and complete, whether it is kept in paper documents, computer-based or in any other medium.

**Falsifying or creating misleading information can constitute fraud, and fraud of any kind will not be tolerated at the ROO.**

### **6.1.4 The ROO and its personnel will ALWAYS:**

- Ensure that all transactions, including any transactions involving government officials, are properly authorised and accurately and completely recorded.
- Follow all laws, external requirements and ROO processes for reporting information which apply in the jurisdiction(s) where their actions are recorded.
- Make sure no undisclosed or unrecorded account, fund or asset is set up or maintained.
- Co-operate fully with internal, external and any ROO participating organization auditors, providing them with accurate information and, on request, allow them unrestricted access to staff and documents during normal business hours (subject to confidentiality and legal constraints).
- Show financial integrity in submitting or approving expense claims.

**6.1.5 The ROO and its personnel will NEVER:**

- Deliberately make a false or misleading entry in a report, record, account or expense claim.
- Falsify any record, whether financial or non-financial (e.g. safety, environmental or quality results).
- Sell, transfer or dispose of project assets without proper documentation and authorisation.
- Try to influence others to do anything that would compromise the integrity of the ROO's financial records or reports.
- Commit the ROO or any ROO participating organization to contractual obligations which are beyond the scope of their delegated authority.

These types of activities or any fraud within the ROO must be reported promptly to senior management, the Compliance & Ethics Team and the ROO Legal Representative.

**6.1.6 Keeping records**

Documents and records of the ROO shall be maintained in accordance with the record retention requirements specified in the ROO Record Retention Policy that will ensure that the ROO and the ROO participating organizations will be able to be compliant with laws pertaining to record retention that are applicable to each of them.

**6.1.7 The ROO and its personnel will NEVER conceal, alter, destroy or otherwise tamper with:**

- ROO records or documents, except where they are authorised to do so in accordance with established standards and guidelines.
- Documents to do with actual, pending, threatened or likely litigation and government or regulatory investigations.
- Records before the specified disposal date without first getting permission under the ROO's record-keeping guidelines.

**6.1.8 Promptly report any concern or incident**

- If you are uncertain about the validity of any entry or financial process or believe that you are being asked to create any false or misleading entry, data or report (whether financial or non-financial or for internal or external use):
  - You must promptly report such concern or incident, or seek advice regarding the matter from:

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- Your line manager or financial controller if you have any doubts about how to record a transaction properly;
- The subject matter expert in the financial control and accounting department;
- If you are worried that a transaction is being, or has been, improperly recorded, you must promptly report this to your financial controller or use Speak Out.

Your prompt reporting will enable early management intervention to take place. If you feel uncomfortable about reporting something directly to the line management, you can use Speak Out.

## **6.2 Protecting project assets**

Project assets include property, work time, proprietary information, corporate opportunities, funds and equipment assigned to ROO personnel.

All ROO personnel owe a duty of care towards property, corporate opportunities, equipment and funds entrusted to the ROO and are expected to safeguard the intellectual property and other protected information, including the intellectual property of each ROO participating organization that may be disclosed to and used by ROO personnel. All ROO personnel also owe the same duty to the participating organisations whilst they happen to be seconded or visiting each of the individual organisations as ROO personnel.

All personnel are responsible for using their good judgment to make sure the assets and intellectual property entrusted to the ROO are not misused or wasted.

### **6.2.1 Property entrusted to the ROO**

ROO personnel are individually and collectively responsible for ensuring that property they use or come into contact with in connection with their job or being part of the ROO is not damaged, misused, wasted or used in contravention of this Code of Ethical Conduct. In the event of a breach of this Code or ROO policies pertaining to the use and protection of property entrusted to an individual is breached by an individual, such individual may be liable for the loss or damage caused to such property.

### **6.2.2 ROO personnel should ALWAYS:**

- Report to their line manager, the Compliance & Ethics team, or ROO security team abuse of ROO property by others

- Take reasonable care of property in their custody by ensuring that it is not damaged, abused, wasted, lost or exposed to unnecessary risk of being stolen.
- The same duty applies to the property of the ROO participating organisations to which the ROO personnel might be seconded or be visiting on business.

**6.2.3 ROO personnel should NEVER use ROO provided equipment or facilities for their personal activities, except:**

- portable or home-working equipment, e.g. laptops and mobile phones
- vehicles assigned to them by the ROO, if any

**6.2.4 Work time**

Whilst at their workplace ROO personnel are expected to be fully engaged in their work and not to undertake personal activities and they should devote the time to their work that is needed to fulfil their job responsibilities. If they are required to report the hours that they have worked, they must do so truthfully and accurately in accordance with ROO or industry expectation, whichever are more stringent.

**6.2.5 ROO controlled funds**

**ROO personnel should ALWAYS:**

- Protect funds entrusted to the ROO by the ROO participating organizations as they would their own, and guard them against misuse, loss, fraud or theft. This includes any funds advanced to them and any ROO approved travel and entertainment, procurement or credit cards that they may hold.
- Make sure all their claims, vouchers, bills and invoices are accurate and submitted promptly.

**6.3 Intellectual property and other protected information**

The ROO and the ROO participating organizations regularly produce valuable, non-public ideas, strategies and other kinds of business information – ‘intellectual property’ – which all ROO personnel need to protect just as they do with other kinds of property to which they are entrusted. ‘Intellectual property’ includes valuable non-public ideas, strategies and other kinds of business information produced by ROO personnel and the ROO participating organizations and over which the ROO has



custody and control and needs to protect from use by outsiders as the law allows. Intellectual property includes:

- Patents.
- Copyrights.
- Trademarks and service marks.
- Other kinds of confidential business information such as:
  - Sales, marketing and other corporate databases.
  - Marketing strategies and plans.
  - Research and technical data.
  - Business ideas, processes, proposals or strategies.
  - New product development.
  - Software bought or developed by the company.
  - Information used in trading activities, including pricing, marketing and customer strategies.

Other confidential business information includes:

- Personnel lists
- Customer and supplier data

**ROO personnel will NEVER:**

- Disclose confidential intellectual property or any other confidential information to any third party or to their employer unless expressly permitted to do so by the authorized senior management of the ROO and then only pursuant to an agreement approved by the ROO Legal Representative.
- Disclose proprietary information, even when there seems to be a legitimate reason to share such information, without the authorized senior management's prior approval, and then only under a written confidentiality agreement approved by the ROO Legal Representative.

These obligations apply throughout the individual's secondment or assignment period with the ROO and continue after their secondment or assignment ends.

## **6.4 Intellectual property and copyright of others**

Respect the intellectual and protected information of others.

### **6.4.1 ROO personnel should NEVER:**

- Bring to their place of work at the ROO or use any confidential information, including computer records, from their previous employer.

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- Load any unlicensed software on any company computer. ROO personnel should only copy computer software that is **not** copyrighted unless a proper license or permission to copy and use the software has been obtained by the owner of the copyright.
- Accept or use confidential information that belongs to someone else except under an agreement approved by the ROO Legal Representative. They should only copy documents and materials that are **not** copyrighted (for example, a government report) or when they have obtained specific permission to do so.
- Use copyrighted materials or third-party trademarks (for example, portions of audio, video and off-the-internet or off-the-air recordings) in materials they are producing (including internet or intranet web sites) without permission from the copyright owner.
- Knowingly infringe a valid patent that belongs to another company or to individual. ROO personnel should ask for advice from the ROO Legal Representative on significant new or modified products or processes or on how to interpret patents.

### 6.4.2 ROO personnel should ALWAYS:

- Seek advice from the ROO Legal Representative when assigning work to a new secondee or individual assigned to the ROO if there is a risk that such individual might use protected information from a previous employer.
- Consult the ROO Legal Representative on whether 'fair use' may allow the use of brief excerpts from copyrighted materials.

## 6.5 Insider Trading

ROO personnel are prohibited from trading in the shares of the ROO participating organizations on the basis of 'inside information' in shares or other securities of any of the ROO participating organizations, or any other publicly traded company.

### 6.5.1 What constitutes 'Inside information'

**"Inside information"** is any information that relates, directly or indirectly, to a ROO participating organization or its securities or to another company or other securities and:

- Is not available to the public
- And is 'material.'

### **6.5.2 What is material information?**

**“Material information”** is any information that a reasonable investor would be likely to consider the information important in deciding whether to buy or sell a company's shares, this is material. Inside information might include, for example, confidential information about:

- The ROO's participating companies
- Introduction of an innovative new product
- Significant new contracts
- Actual or possible mergers, acquisitions or joint ventures
- Major developments in litigation
- Earnings statements and forecasts
- Actual or possible discoveries of, or adjustments to, oil and gas reserves
- Expected governmental actions
- Licensing agreements.

In certain countries, such as the UK, if there are market rumours which, if true, would be material but which you know are false, your knowledge may still be inside information. You should always check with the ROO Legal Representative or the law department of your employer before trading with knowledge of such market rumours.

Inside information may also be about another publicly traded company. It may be information you have obtained confidentially about another company during the course of your work – e.g. a customer or supplier. You may not buy or sell securities until inside information concerning them becomes public, that is after a company announcement is made publicly and investors have had an opportunity to evaluate the information.

## **6.6 Digital Systems use and security**

Digital systems, and the information processed and stored on them, are critical to the ROO and the ROO participating organizations. Everyone who uses digital systems – assigned personnel to the ROO, contractors, consultants and other people with temporary access – must ensure that these resources are used appropriately and in line with relevant security policies. Effective security is a team effort requiring the participation and support of everyone who deals with these digital systems.

### **6.6.1 Basic rules that ROO personnel must follow**

Personal use of digital systems – Limited occasional use of digital systems is permitted. However, personal use **must never**:

- Displace any business activity.
- Consume more than a trivial amount of network or other ROO resources (e.g. downloading large files or accessing streaming audio or video for personal use are considered digital systems misuse).
- Interfere with your productivity or the productivity of others doing ROO work.
- Include soliciting other users or conducting any non-ROO business activity.
- Damage the reputation of the ROO or any of the ROO participating organizations.

Examples of acceptable personal use include:

- Accessing news or weather sites on the internet.
- Accessing holiday planning or travel information sites on the internet.
- Occasionally accessing your personal web-based e-mail account from a service approved by the ROO as having sufficient security (see digital security website for approved list).

#### **You must Never:**

- Use electronic communications systems provided to you by the ROO to transmit without authorization:
- Confidential data about individuals.
- Confidential ROO information.
- Copyrighted or licensed materials.
- Deliberately access, store, send, post or publish:
  - Pornographic, sexually explicit or sexually exploitative images or text.
  - Any materials promoting violence, hatred, terrorism or the intolerance of others.

- Any material that is harassing, obscene, abusive or inconsistent with ROO non-harassment and equal opportunity policies (see the *Respectful, harassment-free workplace* section of this Code).

In the event that you receive inappropriate unsolicited material – e.g. through e-mail spam – forward it to the ROO digital security and delete it immediately. If the ROO identifies obscene material on company digital systems or premises, or other behaviour which is inconsistent with the above policies, the ROO may terminate the assignment to the ROO and the individual will be subject to the disciplinary policies of its employer. Under applicable ROO policy on privacy and data protection and within the bounds of applicable law, the ROO may access and monitor computer files and electronic communications stored on ROO servers, PCs and other devices for maintenance, business need or to meet a legal or policy requirement.

## **7. Reporting Breaches of the Code of Ethical Conduct**

### **7.1 The ROO has established and published procedures for:**

- Receiving, keeping and handling reports it receives about breaches of this Code of Ethical Conduct, including but not limited to any breaches of the accounting procedures, internal accounting controls or auditing matters.
- ROO personnel, third parties and stakeholders to submit information confidentially about breaches of this Code of Ethical Conduct, including any conduct that is questionable, unethical, or fraudulent.
- Protecting personnel who submit reports from retaliation.

#### **7.1.1 Who can submit a report?**

Anyone may submit a report in good faith, without any fear of retaliation that is based on first-hand, direct or other information from any source that he/she believes to be credible.

#### **7.1.2 To who could ROO personnel send the report?**

- Your line manager
- Compliance & Ethics Team representative
- Senior management
- Internal Audit
- Human Resource representative
- Any other ROO senior officer they think is relevant
- Through use of Speak Out
- The ROO Legal Representative

### **7.1.3 How may a report be submitted?**

Reports may be submitted:

- by telephone or voicemail
- by letter, either hand-delivered or mailed
- by e-mail
- through the 24 hour confidential helpline available to all ROO personnel
- by any other means reasonably likely to reach the intended recipient

### **7.1.4 How to submit a report**

The report may be anonymous, or the individual submitting it can sign it, in which case his or her name will be kept confidential.

If an individual makes a report anonymously it would be a violation of this Code of Ethical Conduct for any person to try to find out who made the anonymous submission or, if they found out the identity, to reveal it to anyone else.

E-mail or voicemail systems may not be a secure way to submit a confidential or anonymous report. ROO personnel may review e-mail from time to time to ensure that the regulations on using electronic systems are being followed.

When ROO personnel are deciding how to submit a report, they should take into account the section headed **Notifying others**.

### **7.1.5 Reports**

Anyone who receives a report must immediately send it to the ROO Compliance & Ethics team and the ROO Internal Audit team.

The ROO Compliance & Ethics team is responsible for collating these reports and submitting them to the General Manager and Deputy General Manager with copies to the ROO participating organizations, and the head of the ROO Internal Audit team. A summary and a record of the status of follow-up action on the reports must be maintained.

### **7.1.6 Handling reports**

When a report is made, the following steps must be taken:

Acknowledgement of receipt of the report must be made to the person who made the report within 48 hours.

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### 1. Preservation

A copy of the report must be kept for ROO records. When reports are made by voicemail, a transcription of the message must be made and kept by the person taking the call. For reports made face to face, a contemporaneous transcription of the interview must be made by the person conducting the interview and read back to the person making the report.

Any follow-up reports from the person who made the original report must also be logged.

### 2. Investigations

If it is concluded by the General Manager, in consultation with the ROO Legal Representative, that an investigation is needed, the General Manager will:

- Establish an appropriate investigation team, which may include members external to the ROO, if deemed necessary.
- Promptly inform those parties they consider appropriate.
- Ensure the investigation is carried out swiftly.
- After the investigation, decide what action, if any, is appropriate.

All managers, personnel, consultants, and agents of the ROO have an obligation to co-operate with any investigation being done under this Code of Ethical Conduct.

### 3. Investigation by management in urgent cases

Senior management is responsible for ensuring the ROO has a strong internal control framework and that improprieties are detected and prevented. Thus, if a complaint needs to be investigated urgently, the General Manager, in consultation with the ROO Legal Representative, will immediately assign appropriate senior managerial staff to investigate it.

### 4. Notifying other people

At any time when there is an investigation taking place, the investigating team may, keeping in mind the confidential information of the person who initiated the report, notify the following people of the progress or results of any investigation:

- The General Manager and Deputy General Managers
- The chair of the Joint Management Committee ("JMC")
- Head of the ROO Internal Audit Team
- The ROO's external auditors if the report relates to matters that fall under their responsibility and / or oversight

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- Appropriate government agencies if required by local laws and regulations.

The team will provide the information that these officials will need to know to decide whether the company must make a public disclosure.

If the law has been broken, the General Manager and the Deputy General Managers, in consultation with the ROO Legal Representative, will decide what action the ROO will take and what steps must be taken with the local authorities, if any.

### **7.2 Destroying documents and other items**

All ROO personnel should be mindful of and act at all times in compliance with the ROO's policy on keeping records and documents. If an individual receives a request for the alteration, concealment or destruction of a document and he or she believes such request is improper, the individual should contact their line authority, the ROO Legal Representative or any of the other staff who are designated in this Code of Ethical Conduct to receive reports.

## **8. Tools to be used**

The tools described below provide mechanisms for the ROO to monitor and evaluate compliance with this Code of Ethical Conduct and ultimately with the principles of General Business Ethics set forth in the TSC.

In order to ensure compliance, the ROO will, amongst other things;

- Maintain a register of possible conflicts of interest to ensure transparency
- Maintain a register of gifts and entertainment
- Offer ROO personnel a secure and confidential means of providing feedback to management without fear of reprisal or retaliation
- Conduct regular monitoring of compliance with the anti-bribery, anti-money laundering and other anti-corruption policies and requirements to ensure compliance.



## **8.1 Conflict-of-interest declaration**

Each year, the management, team leaders and other supervisory personnel of the ROO must submit a signed conflict-of-interest declaration ("COI") form to the ROO Compliance & Ethics team declaring any conflicts that may exist or have arisen during the reporting year.

The COI form is attached as Appendix I.

For personnel new to the ROO, the Human Resources Department will introduce the process during their orientation session. The new personnel will then be asked to fill out the COI form and sign it. The Human Resources Department must then immediately send the completed form to Compliance & Ethics.

In the case of new personnel who from the first day at work reports directly to his/her line authority, the line authority must review the conflict-of-interest procedure immediately with the new person. The new person must complete the COI form and sign it. The supervisor must then immediately send the completed form to the ROO Compliance & Ethics team.

If a conflict arises at any time during the year after the individual has signed a COI form, that individual must immediately disclose this to his or her line management and declare it by completing a new COI form, signing it and sending it to the ROO Compliance & Ethics team.

Each individual is responsible for reading and understanding fully the content and context of the COI form before signing it. If any aspect of it is unclear, the individual must consult his or her line management or the ROO Compliance & Ethics team.

The individual or his or her line management and Compliance & Ethics will review the signed form. Where there is a conflict, Compliance & Ethics will work with the individual and his or her line authority to decide what to do. Generally, Compliance & Ethics will hold a meeting with the line management to discuss how the individual is to be kept from any decision-making or operation in the area of the conflict. The ROO Compliance & Ethics team will inform the individual what, if anything, needs to be done as a result of the conflict of interest.

An individual who intentionally did not sign a COI form and/or did not declare a conflict whilst one exists is in breach of the Code of Ethical Conduct and subject to termination of his or her secondment or assignment to the ROO and disciplinary action by his or her employer, including possible dismissal.

## **8.2 Records of proceedings**

The ROO Compliance & Ethics team must keep minutes of all meetings. These must contain:

- The names of the ROO personnel who disclosed or were found to have a conflict of interest, the nature of the conflict of interest, any action taken to determine whether a conflict of interest existed, and the final decision taken.
- The names of all those present for the discussions, the content of the discussion and options proposed by the line management and Compliance & Ethics.

## **9. Speak Out**

The Code of Ethical Conduct states that all ROO personnel must have a secure and confidential way to send feedback to management without fear of reprisal. This mechanism is called Speak Out.

A copy of the form is attached – see Appendix III.

Speak Out is a mechanism to handle

- confidential complaints by employees and contractors about any breaches of this Code of Ethical Conduct, including any questionable accounting and auditing matters and matters that are unethical or fraudulent.
- receiving, keeping and handling such confidential complaints.

Speak Out should only be used when all other avenues have been exhausted or are not reasonable in the circumstances, such as when your line manager is the subject of the matter to be discussed. The normal place to start is your line authority. There are also other resources available, including Compliance and Ethics, Internal Audit or the ROO Legal Representative.

You can send in a complaint anonymously. However, concerns raised anonymously tend to be not as effective and more difficult to investigate. The criteria used to decide whether to consider a matter may include how believable the complaint is, how serious it is, and whether enough information has been provided to do an investigation. If you include your name, you can be given follow-up on your complaint, or asked to provide further information that might be needed.

If the individual submitting the complaint gives his or her name, it will be kept confidential and the matter treated with honesty, integrity and fairness, in keeping with ROO's Code of Ethical Conduct.

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### **9.1 Who can use it?**

- All ROO personnel.
- Service provider contractors engaged by the ROO or any ROO participating organization.
- Other people as determined by the ROO in its sole discretion.

### **9.2 How will it work?**

- There are clearly labelled boxes for collecting complaints (Speak Out drop boxes) at each ROO office and facility.
- There is to be a broadly communicated confidential telephone number.
- There are forms and envelopes at each Speak Out box location.
- Speak Out forms can also be printed from the ROO intranet or supplied by Compliance & Ethics.
- Speak Out forms will be made available to contractors.
- These forms must be filled out and placed in any Speak Out box.
- These issues are important to the ROO, and the boxes will be emptied every business day so as to expedite any action required.
- Speak Out forms will be opened in the presence of a ROO Legal Representative member and a senior member of Internal Audit.
- The ROO Legal Representative and Internal Audit will be responsible for compiling the reports for submission to the General Manager and Deputy General Manager and the chair of the JMC. Compliance & Ethics will maintain a status report on all complaints.
- The ROO Legal Representative and Internal Audit must immediately report any complaint that requires urgent action.
- The ROO General Manager or Deputy General Manager (or their respective designee), in consultation with the ROO Legal Representative will decide whether an investigation is needed and if so, put together an appropriate investigation team, which may include external parties as deemed necessary.
- Employees found to have breached this or any other policy of the ROO will be subject to disciplinary action up to and including termination of his or her secondment or assignment to the ROO and discipline by his or her employer, including dismissal.
- The complaint will be handled in accordance with the ROO Code of Ethical Conduct.

### **9.3 When should I use Speak Out?**

When you become aware of what a reasonable person would believe is:  
fraud

corruption  
abuse of authority or position  
illegal use of funds or resources  
waste of funds or resources  
illegal behaviour  
behaviour in breach of the Code of Ethical Conduct  
an act of retaliation against someone who has reported such activity.

#### **9.4 What might make someone want to use Speak Out?**

Some examples of things you might want to Speak Out about include:

- **Fraud**  
A contractor billing for work he didn't do.  
An individual submitting expense reports for expenses he didn't incur
- **Corruption**  
An elected official coerces someone into making a donation to their campaign fund in return for a contract or job for a friend.  
An official or manager orders you to give their relative or friend a job or contract for which they are not qualified and/or threatens you with retaliation if you do not.
- **Abuse of authority**  
A manager orders you to give someone a bad review or make their life miserable because he does not like them.  
A manager forces you to make a donation to his or her favourite charity, making you feel threatened if you do not.
- **Illegal use of funds or resources**  
A manager uses funds from a special grant for a specific project to pay for another project.  
A manager orders ROO personnel to make repairs or improvements to his or her personal property.
- **Waste of funds or resources**  
Someone spending \$1,000 on a part they know they can get in a retail store for \$30.  
A manager refuses to assign work to an individual whom he or she does not like, hoping that the employee will quit out of boredom.
- **Unethical or illegal behaviour**  
Giving jobs to relatives or friends who are not qualified.  
Giving special treatment such as training or advancement opportunities in return for sexual favours.  
Demanding kick-backs for contracts or jobs.

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Coming to work repeatedly under the influence of alcohol or illegal drugs.

Claiming to be off-site at a meeting or inspection while engaging in a non-ROO sponsored activity or working another job.

Falsifying the date a document was received, filed, signed or sent.

Falsifying time records

Asking you or others to lie or withhold the truth in order to cover up someone else's misdeeds.

- Retaliation against someone for making a Speak Out report  
Harassing, disciplining, demoting, withholding advancement or terminating the secondment or assignment to the ROO of someone who has reported any of these activities.

### **9.5 What should I do before making a report?**

You will need to collect information as legal support for the allegations in your report. Such evidence can include memos, reports, e-mails, spreadsheets, data files, contracts, expense reports, payment receipts, time cards, press releases, or files. These must be submitted with the report in a sealed envelope using a Speak Out drop box.

If you are not allowed access or cannot make a copy of something, make a list of memos/files/reports/e-mails, etc, including dates, times, titles, a summary of what was in it, details about specific comments you read, when you read it, who received copies, who signed it, who keeps it, etc.

### **9.6 How should a report be made?**

On the Speak out forms provided on the ROO Intranet or at each Speak out box location. They can be either handwritten or typed. The report should include where possible:

- the nature of the acts you are complaining about.
- the date or range of dates when the acts happened.
- what exactly happened and when?
- who was in charge?
- who was involved?
- were there any witnesses? Who?
- is it still going on?
- how long has it been going on?
- how much money/resources were involved?
- is it something unethical or criminal?

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- were you personally involved?
- if so, was it against your will? Were you ordered, forced, threaten, coerced?
- did you voice your objection to it? Or were you afraid to?
- did you try to report it earlier? To whom and how?
- did you feel threatened in any way about reporting it to someone earlier?
- what copies of documents can you include in your report?
- the date of your report.
- The name of the individual making the report (optional).

### **9.7 To whom should the report be sent?**

The report and any related documents and other evidence should be dropped in one of the Speak Out drop boxes in a sealed envelope. Copies of the report, documents and other evidence should be made and retained by you prior to placing them in the sealed envelope. If for some reason this is not possible, the report and documents and evidence should be sent to Internal Audit or Compliance & Ethics or to the ROO Legal Representative.

### **9.8 What could happen to ROO personnel if they don't make a report?**

The ROO and the ROO participating organizations have taken a stance against illegal and unethical behaviour. It is the duty of all ROO personnel to help foster and support this. If any ROO personnel choose not to, that individual may be in breach of the Code of Ethical Conduct and this could result in action being taken against such individual in line with ROO disciplinary policy.

### **9.9 Could a reward be given to someone for making a report?**

There are no monetary rewards for making a report. Doing the right thing is the best reward.

### **9.10 Are individuals who make a report protected from reprisal?**

ROO policy prohibits any retaliatory action against an individual who reports information on a matter of ethical concern.

### **9.11 What is considered "retaliatory action"?**

Generally, any act that is adverse to an individual's position is considered retaliatory. This could include:

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- withholding or denying a recommendation for promotion or other advancement.
- withholding or denying training.
- reassigning the individual to a job, department or project the individual did not want or ask for.
- refusing to reinstate the individual.
- giving the individual a poor performance evaluation that the individual did not deserve.
- removing the individual from a list of candidates for an award.
- cutting back or refusing to allow the individual to work overtime.
- eliminating the individual's job.
- anything that could adversely affect the individual's pay, benefits, duties or opportunity for promotion.

### **9.12 What should be done if an individual believes he or she has been subjected to retaliatory action?**

All ROO personnel have the right to file a complaint: report it to the line authority or a senior Human Resource officer. Speak Out also may be used.

### **9.13 How long do ROO personnel have to file a complaint?**

Ideally, the sooner the better, as evidence is usually easier to piece together when the facts are near at hand. However, any time is a good time.

### **9.14 What if someone tries to interview an individual about a complaint that involves such individual?**

The individual has the right to demand;

- to have his or her immediate line supervisor or someone in the ROO or such individual's employer whom the individual can trust attend.
- to have a Human Resource representative there.
- to have legal counsel attend, depending on the matter and the level of investigation.
- written advance notice of any interview or proceeding so that those persons that the individual has chosen can attend.
- a full disclosure of the issue and the material facts of the case, once they do not compromise the investigation or the necessary confidentiality requirements of this Code.

**9.15 What if someone makes untrue allegations?**

Under this Code, it is a basic principle that an individual is innocent until proven otherwise. So if an individual has been accused of a breach, but has not been found to have committed a breach, no action will be taken against the individual and they do not have to accept any such action.

If someone makes an allegation which he or she believes is true, but which is not confirmed by investigation, no action will be taken against that person.

If someone makes an allegation that he or she knows is untrue, appropriate disciplinary action will be taken against the person making the knowingly untrue allegation.



## Appendix I

### Conflict-of-interest Declaration Form (COI Form)

I, the undersigned understand that as part of The ROO's commitment to ethical conduct, it is ROO's policy that I will avoid situations where loyalty to the ROO may come into conflict with my personal interests or loyalties. Furthermore, I understand that if such a conflict does arise, I must declare it immediately to my Line Manager and in writing to Compliance & Ethics who will ensure that I will be insulated from any decision-making or operation where I may be exposed to such a conflict of interest.

I hereby declare that unless otherwise specifically stated in the section below, I have no conflict of interest in carrying out my duties for the ROO. **I hereby declare the following:**

*Please indicate your selection by putting an (x) in the relevant column. If you cannot respond 'Yes' to any statement, highlight the statement and enter the details in the blank section marked (★) below.*

		Yes	No
1	I have not performed and will not perform any service of a directive, managerial or consultative nature for any competitor or commercial enterprise which does or is seeking to do business with the ROO. (You may already be bound by contract not to do such work).		
2	I do not have a personal interest in any companies or organisations that are currently doing business with the ROO or, to the best of my knowledge, information and belief, are seeking to do business with the ROO in the future.		
3	To the best of my knowledge, information and belief, I do not have any relatives or friends who have interests in companies or organisations that are, or may be interested in, doing or are seeking to do business with the ROO.		
4	I do not represent the ROO in any transaction (contract administration, invoice approval, etc) in which I or to the best of my knowledge, information and belief, a relative or friend have any financial interest.		
5	I have not received and will not receive any compensation or financial benefit in any form from a supplier, competitor or customer or from any individual, firm or company acting for or representing any supplier or customer in its dealings with the ROO other than that already regulated by the Gift and Entertainment policy, with which I have complied.		
6	I have not and will not disclose to any unauthorised person or organisation outside of the ROO any confidential information, plans, programmes, financial data, formulas, processes or intellectual property and know-how, in the possession and use of the ROO or developed by any of the ROO participating organization, or developed by me in the fulfilment of my		

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	responsibilities.		
7	I have not used and will not use such information, plans, programmes, financial data, formulas, processes or intellectual property and know-how for personal benefit or in a manner that would be detrimental to the interests of the ROO or any ROO participating organizations.		
8	I have reported and will report any conflicts of interest within my department or ROO that become known to me.		
9	I did not and will not perform any other act, not specifically mentioned above, which I consider to be a potential conflict of interest.		

(★) The exception/s for me in the above statement is/are:

Use additional paper as required.

**I represent that the above and any attached explanatory information, is true and correct to the best of my knowledge, information and belief. I am also aware that should this information change before the next annual declaration, I am required to submit a new form immediately.**

Signed:	Date:
Name (block letters):	Line Managers name:
Department:	Employee's Position:

## **Appendix II**

**[Sample of the ROO Gift and Entertainment registry form is being developed]**

## Appendix III

### ROO SPEAK OUT FORM

BEFORE COMPLETING AND SUBMITTING THIS FORM, CONSIDER THE OTHER OPTIONS AVAILABLE TO YOU, USUALLY YOUR LINE MANAGER, ROO HR MANAGER, ROO LEGAL REPRESENTATIVE OR ROO COMPLIANCE & ETHICS ARE THE BEST RESOURCES AVAILABLE TO ASSIST YOU WITH ALL MATTERS RELATED TO ETHICAL CONCERNS, INCLUDING BREACHES OF THE ROO CODE OF ETHICAL CONDUCT. ALL DISCUSSIONS WITH ANY OF THESE INDIVIDUALS ARE CONFIDENTIAL.

1.	I would like to:	<input checked="" type="checkbox"/> Provide my name and contact information	<b>JENNY DOE</b>
		<input type="checkbox"/> Remain anonymous	
	I would like to:	<input checked="" type="checkbox"/> Provide the location and department (and company) I work with	<b>LOCATION/DEPARTMENT</b>
		<input type="checkbox"/> Remain anonymous	
2.	Which incident type best describes the issue?		
	Accounting/Audit Irregularities	Product Quality Concern	
	Conflicts of Interest	Release of Proprietary Information	
	Customer Relations	Retaliation against Whistleblowers	
	Discrimination	Safety Issues and Sanitation	
	Personnel Relations	Sexual or other Type of Harassment	
	Falsification of Company Records	Substance Abuse	
	Fraud	Theft of Cash	
	Insider Information	Theft of Goods or Services	
	Kickbacks	Theft of Time	
	Policy Issues	Unauthorized Discounts	
	Workplace Violence/Threats	Wage/Hour Issues	
		Other (please specify)	
3.	Do you know the name of the person you are reporting	Yes	No
4.	a. Has appropriate management been notified of this issue before	Yes	No
	b. If yes, please provide the name of the person informed		
	c. On what date was the person notified?		
	d. What if any action has been taken to date?		
5.	a. Is any other person or entity involved or aware of this incident?	Yes	No

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b. Please provide details of other persons involved or aware  
Involved :  
Aware:

6. Please describe the incident

7.	Please indicate if this incident is likely to occur again within the next	24 hours	Yes	No
		48 hours	Yes	No
		week	Yes	No

THANK YOU FOR TAKING TIME OUT TO SUBMIT THIS FORM. YOU MAY ADD FURTHER INFORMATION ON THE BACK OF THIS PAGE OR ON SEPARATE SHEETS AND ATTACH OTHER DATA YOU WISH TO SUBMIT. ONCE YOU HAVE COMPLETED THE FORM, PLEASE DROP OFF IN ANY OF THE SPEAK OUT DROP BOXES. THESE ARE CLEARED EVERY BUSINESS DAY.

## **Frequently asked questions**

**[relevant questions and answers being developed]**