



Think Global Sustainability

CODE OF CONDUCT

INTRODUCTION

TGS Global* strives to promote ethical and responsible behaviour within all its business dealings. As a responsible and ethical company, we seek to cultivate a positive corporate culture and uphold the highest standards of conduct and ethical business practices.

The TGS code of conduct outlines the fundamental ethical principles that must be adhered to by TGS Network** and all stakeholders.

Whom is this code intended for?

All stakeholders are required to behave in accordance with this code on a daily basis. It applies to all employees regardless of location and, to all people doing business on behalf of TGS Network such as agents, joint venture partners, consultants, and other third parties intermediaries.

We expect all stakeholders, including TGS Global, to commit in their agreements with TGS Network to abide by our code of conduct and the laws and regulations of the countries in which they operate.

(NASDAQ G5, G6, UNGC 3, GRI 2)

Our eight principles

1. Anti-corruption

Collaborators shall not engage in bribery and shall not use intermediaries, such as agents, consultants, advisors, or other commercial partner to commit such acts Recognized as a legitimate aspect of business conduct are reasonable hospitality and promotional or other retail expenditures designed to maintain cordial relationships or promote products.

(GRI 205 – UNGC Principle 10, IESBA fundamental principles).

2. Anti-discrimination

The goal is to create a work environment where everyone is treated with dignity and respect. The organization's objective is to be an equal opportunity employer that values diversity and inclusion. Therefore, the recruitment process is not based on sex, disability, familial status, sexual orientation, age, political opinions, religious beliefs, trade union activity, race, culture, or national origin.

(GRI 3 – UNGC 1, UNGC 2 – NASDAQ S6)

3. Anti-harassment

TGS Network fosters a work environment where collaborators are concerned to respect each other and interact with positive intentions. No form of harassment, including intimidation, abuse of authority, physical, verbal, sexual, or other type, is tolerated.

Any collaborator who experiences harassment or discrimination is required to report it to their manager.

(GRI 3 – UNGC 1, UNGC 2 – NASDAQ S6)

4. Human rights

We are committed to respecting the human rights of our collaborators, those acting on our behalf, and those of our customers, suppliers, and other business partners, following United Nations guidelines on business and human rights.

In order to protect Human rights, we fight against child labor. We only employ people who meet the local minimum age requirements and follow the relevant ILO conventions, which ensure that children are only employed when they are fully protected from potential exploitation, protected from health risks, and allowed to continue their education.

Likewise, we fight against forced labor and recognises that employment must be voluntary and voluntarily chosen.

(GRI 2, GRI 3 – UNGC 1, UNGC 2 – NASDAQ S8, S9)

5. Health and safety

We are committed to maintaining a safe and healthy working environment for our collaborators, visitors, and contractors. We all share responsibility for making safety and health a daily priority. Our collaborators are



encouraged to promptly express any concerns about health and safety risks or unsafe working conditions and to report accidents and work-related situations.

We implement preventive measures and take timely corrective action when we become aware of an unsafe or dangerous situation.

(UNGC 3, UNGC 4, UNGC 5, UNGC 6 – NASDAQ S8 – GRI 403)

6. Work environment

Everyone, regardless of seniority or position, is responsible for fostering a healthy and transparent work-related environment in which all pertinent concerns can be timely addressed. To this end, TGS members can create satisfaction surveys addressing the entire internal team and focusing on working conditions.

We are committed to providing the conditions for a good work-life balance. If a situation within your organization upsets your balance, it is essential that you talk to your manager in order to identify the causes and create the conditions necessary to restore a good balance.

(NASDAQ S3, S7 – GRI 403, IESBA fundamental principles)

7. Data protection

We are committed to protecting the confidential information of our customers, collaborators, and suppliers and are bound by a duty of confidentiality. TGS Global complies with the European regulation on the protection of personal data. We collect, use, store, or process your personal information per the GDPR or any replacement legislation and regulatory requirements or codes of practice governing personal information use, storage, or transmission.

(NASDAQ G7 – GRI 418, IESBA fundamental principles)

8. Conflict of interest

Everyone is responsible for acting in the best interests of TGS Network and avoiding situations where personal (financial or otherwise) interests may conflict with those of TGS Network. We expect stakeholders to always act in the best interests of TGS Network and to avoid actual or apparent conflicts of interest.

(NASDAQ G5, G6 – GRI 418, IESBA fundamental principles)

Reporting Procedure In case of non-respect of the code of conduct

Communicate ethical issues

TGS Global relies on the TGS members to uphold a culture of honesty and integrity. All board members, officers, employees, and volunteers are responsible for voicing violations of the TGS Code of Conduct.

If you become aware of a violation or potential violation of our values, code of ethics, policies, or the law, you must speak up and report it immediately; this allows us to address the issue. TGS Global and TGS signatory members expect its collaborators to act in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Malicious, false allegations that cannot be corroborated will be considered a serious disciplinary offence.

Whistle-blower Protection

TGS Network undertakes to protect the identity of the whistle-blower who reveals any breach of this Charter or reports a threat or serious harm to the general interest of which he/she has personal knowledge.

We will use our best efforts to protect whistle-blowers against retaliation. To this end, whistle-blowing complaints will be handled with sensitivity, confidentiality, and discretion to the extent allowed by the circumstances and the law. Additionally, TGS Network commits to protect whistle-blowers from threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. Whistle-blowers who believe that they have been retaliated against may address a written complaint to the chief executive. Any complaint of retaliation will be promptly investigated, and appropriate corrective measures taken if allegations of retaliation are substantiated.

LEGAL NOTICE

Copyright © 2023 TGS. All rights reserved.

TGS is a network of independent businesses. It is managed by TGS Global, SAS. Each member is a separate and independent legal entity.

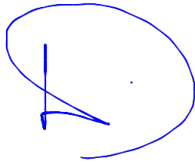
MEMBERS' RESPONSIBILITY FOR RISK MANAGEMENT

TGS is not responsible for the actions or omissions of any TGS member. Each member is solely responsible for its own actions or omissions. While this code of conduct provides a guiding framework, it is the responsibility of each member to implement and enforce this code within their own organisation, in accordance with their local laws and regulations.

***TGS Global:** TGS Global SAS, a simplified joint stock company organised under the laws of France with registered office at 13-15 rue de la Baume, 75008 Paris, France, registered under number 395400120.

****TGS Network:** the worldwide business network of all independent accounting and consulting Member Firms, established, developed and overseen by TGS Global SAS

TGS BOARD MEMBERS APPROVAL



46901567-f05a-3de7-bbcf-0294bc205d3b
2023-07-03 08:49:23 UTC

Mr Marc DESJARDINS
Partner of TGS FRANCE GROUPE
FRANCE



82926283-50e3-3dce-b27d-1280b404c905
2023-06-28 13:24:58 UTC

Mr Christos SEFERIS
Managing Partner of TGS (HELLAS) CERTIFIED AUDITORS
ACCOUNTANTS
GREECE



893c5be6-26ac-3349-92de-e90dc7771766
2023-06-28 19:03:11 UTC

Mr Horacio ROCHA SAN MIGUEL
Managing Partner of ROCHA SM CONSULTORIA, S.C.
MEXICO



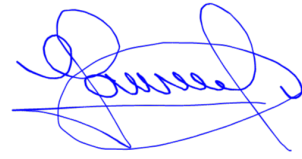
4d53b733-4d6c-3d0e-9549-01c4bc01d610
2023-06-28 16:14:41 UTC

Mr Jeroen VAN DER LINDEN
Managing Partner of TGS LIME TREE
NETHERLANDS



99c3b135-4732-33e3-b97e-63c5efe50936
2023-06-28 10:48:10 UTC

Mr Rob VAN DEN BOSCH
Managing Partner of VERMETTEN B.V.
NETHERLANDS



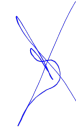
82690761-0906-374f-922a-59a4c0523d41
2023-07-03 20:33:51 UTC

Mr José Luis SARRIO
Managing Partner of ROPERT, SARRIO & ASOCIADOS SC
PERU



98c93f6e-1751-394f-a375-d8825441402d
2023-07-07 11:01:59 UTC

Mr Abdulwahab ALAGEEL
Managing Partner of AL-AQIL WALMBARK
SAUDI ARABIA



b19663a9-05be-3e6b-aa35-e5cc96abab77
2023-07-03 15:35:14 UTC

Mr Tomas DIEZ SANJUAN
Managing Partner of EDISA ASESORES, S.A.
SPAIN



ccdb2668-5d1e-32bf-856e-4cd5a3fe257d
2023-07-04 08:11:43 UTC

Mr Fabrizio ALDRIGHETTI
Managing Partner of TGS SOUTH AFRICA INCORPORATED
SOUTH AFRICA