

LONGEVITY

PARTNERS

CODE OF CONDUCT

Longevity Partners – May 2025



Table of Contents

1. Introduction

2. Client Centricity

3. Commitment to Excellence

4. Accountability

4.1. Environmental Responsibility

4.2. Ethics

4.3. Responsible AI

5. Collaboration

5.1. Confidential and Proprietary Information

5.2. Cybersecurity, Data Protection, Privacy and Reputation

5.3. Diversity, Equity, and Inclusion

5.4. Health and Safety

5.5. Whistleblowing Process

6. Partnerships

7. Growth

1. Introduction

Guiding Principles

At Longevity Partners, we are committed to upholding responsible business standards in all our operations. As a global sustainability consultancy, we recognise the importance to lead by example in promoting environmental stewardship, social responsibility, and ethical business conduct. This Code of Conduct ("the Code") outlines our core values, expectations, and policies to ensure that all employees, partners, and stakeholders align with our mission of sustainable impact.

The Code applies to Longevity Partners Limited and its affiliates (together "Longevity Partners").

Applicability

Senior Management (including Board Members)

All members of this stakeholder group shall:

- promote the collective understanding of the Code across the organisation;
- provide an anonymous reporting mechanism for any issues identified relating to the requirements of the Code; and
- commit to accountability within Longevity Partner's governance framework and report adherence to the Code as part of their performance review.

All Employees

All members of this stakeholder group are expected to:

- read and ensure full understanding of the Code;
- for all new employees - complete training upon commencement of employment;
- for all employees in management positions - stay abreast of all relevant developments in the jurisdictions Longevity Partners operates in;
- treat each other with equality, fairness and respect. Longevity Partners has zero tolerance to discrimination, harassment, and bullying in the workplace;
- uphold the principals and procedures outlined in the Code, including but not limited to environmental responsibility; and
- maintain professional standards in all public communications as a representative of Longevity Partners.

Core Values

How We Work

- **Client Centricity:** we put our clients at the heart of what we do, striving to understand their needs, exceed their expectations, and build lasting partnerships based on trust and service excellence.
- **Excellence:** we hold ourselves to high standards, delivering quality, rigour, and reliability.
- **Accountability:** we do what's right – not just what's easy – and own the outcomes of our work.
- **Collaboration:** we work as one team and elevate our clients and colleagues.
- **Partnership:** we build long-term, trusted relationships by truly understanding our clients' needs.
- **Empowered Growth:** we celebrate learning, curiosity, and initiative. We create space for people to grow.

Who We Are

- **Curiosity:** we approach problems with an open mind and are hungry to learn.
- **Optimism:** we approach challenges with a positive, forward-looking mindset and a focus on solutions.
- **Transparency:** we communicate openly, honestly, and clearly – both internally and externally.
- **Resilience:** we adapt, recover, and thrive in the face of change and

challenges.

- **Diversity:** we're a diverse, international team with local expertise. We embrace different perspectives and grow together.

The Code is centred on our core values of client centricity, excellence, accountability, collaboration, partnerships, and growth. These values guide our actions, shape our culture, and define how we work together and with our stakeholders. By upholding these principles in everything we do, we ensure that our organisation remains a trusted, responsible, and forward-thinking leader in our field.



2. Client Centricity

Our clients are at the core of our mission to drive positive environmental and social impact. We are committed to building enduring partnerships rooted in trust, transparency, and shared values. Our approach to client centricity is guided by the following principles:

Understanding Client Needs

We actively listen to our clients to understand their unique goals, challenges, and sustainability ambitions. We tailor our advice and solutions to meet their specific contexts, ensuring our services add meaningful value and support their long-term success.

Integrity and Professionalism

We conduct all client interactions with honesty, integrity, and professionalism. We provide clear, evidence-based recommendations, disclose any potential conflicts of interest, and always act in the best interests of our clients and the wider community.

Continuous Improvement

We are committed to learning from each client engagement. We seek feedback, monitor outcomes, and refine our services to continuously improve the value we deliver. We work collaboratively to co-create solutions that drive measurable, positive change. We share knowledge and best practices to empower our clients and help them achieve their sustainability objectives.

By upholding these standards, we aim to exceed client expectations, build lasting relationships, and advance our shared vision for a more sustainable world. The Code provides detail on how we uphold these standards.



3. Commitment to Excellence

We are dedicated to delivering high-quality professional services that meet or exceed client expectations. Our approach ensures that every assignment is conducted with professionalism, care, and diligence, fostering trust and long-term partnerships.

Key Principles for Delivery Quality

1. **Clear Scope and Objectives:** before commencing any assignment, we define the scope, objectives, and deliverables in collaboration with the client to ensure alignment with their needs and expectations.
2. **Competence and Expertise:** we undertake assignments only within our areas of expertise, ensuring that all team members are qualified, experienced, and competent to deliver the required services.
3. **Ethical Practices:** we adhere to ethical principles, including integrity, transparency, and accountability in all aspects of service delivery as set out

in the Code. We notify any errors and omissions and/or conflicts of interest to Longevity Partners' legal team and adhere to the guidelines provided.

4. **Performance Monitoring:** throughout the assignment lifecycle, we systematically monitor and review performance against agreed milestones and outcomes to ensure consistent quality.
5. **Knowledge Transfer:** we prioritise the transfer of knowledge and skills within the organisation to enable us to deliver quality services to our clients.

4. Accountability



We believe that accountability extends beyond our individual actions to our collective impact on the world around us. Upholding our value of accountability means taking responsibility for our decisions and behaviours, ensuring they align with the highest ethical standards and our commitment to environmental responsibility. This includes acting with integrity in all business dealings, avoiding conflicts of interest, handling gifts and hospitality appropriately, complying with competition laws, and maintaining accurate and transparent books and records. Each of us is also expected to minimise our environmental footprint and make choices that support the well-being of our communities and the planet. By holding ourselves and each other accountable, we foster a culture where ethical conduct, legal compliance, and environmental stewardship are integral to our success.

4.1. Environmental Responsibility

We are stewards of our environment and we incorporate responsible practices within our business operations.

Sustainable Travel Policy

- When travel is necessary, preference should be given to low-carbon options such as train travel over flights.
- Air travel must be approved only when no viable alternative exists, and emissions should be offset in accordance with our Offsetting Policy.
- We prioritise public transport, cycling, or carpooling for commuting and business-related travel.

Sustainable Printing Policy

- Printing should be minimised and used only when absolutely necessary.
- We default to digital formats for reports, presentations, and internal communications.
- If printing is required, it should be double-sided and on recycled or FSC-certified paper.
- Ink and toner cartridges should be recycled appropriately through approved programs.

Offsetting Policy

- We manage our carbon footprint by exploring ways to reduce and offset it where possible.
- Our employees are encouraged to track their own emissions and contribute to personal carbon offsetting initiatives.

We prioritise offsetting projects that align with our sustainability mission, such as reforestation, and community-based initiatives.

Office Sustainability Practices

We provide employees with our '[Tips for Sustainable Office and Remote Work](#)'. Energy and water conservation is a priority; all employees are expected to turn off lights, electronic devices, and appliances when not in use.

- Employees are encouraged to use reusable bottles, cups, and cutlery.
- We prioritise waste management through the implementation of reduce, reuse, and recycle practices.
- We adhere to green procurement policies and where possible, sustainably source our office supplies, catering, and other materials. See our [Supplier Code of Conduct](#).

4.2. Ethics

We uphold high standards of ethics, integrity and good stewardship. Difficult situations will inevitably arise in our work, and some of the red flags to keep an eye on include:

- Temptations to compromise integrity for revenue.
- Pressures to get things done before knowing the risks involved or what the law, the Code or Longevity Partners' internal policies require.
- Excuses for sacrificing integrity - such as, "our competitors do it."
- Assumptions that someone else will address a problem or that management already knows about it.

As stewards of Longevity Partners and the wider community and environment in which we operate, you have a duty to report red flags and take action as required.

We manage our business in strict compliance with all applicable laws and regulations of the countries in which we operate. It is impractical to list all the laws, rules, and regulations which apply to Longevity Partners' business, but major areas of compliance are listed in this section of the Code. For more information or for guidance regarding laws, rules, and regulations, contact your line manager, Legal or HR.

Conflicts of Interest

At Longevity Partners, we firmly believe that instances of conflicts of interest are detrimental to the equitable running of our organisation, and therefore, strive to ensure that any such instances are prevented and mitigated.

It is sometimes difficult to decide whether or not a particular circumstance constitutes a conflict of interest. There is a demarcation between actual, perceived, and potential conflicts of interest, for example:

- Actual conflicts of interest are where your personal interests are in real conflict with your official responsibilities.
- Perceived, or apparent conflicts of interest are where it may reasonably seem to an independent third party that a conflict of interest exists, whether or not this is actually the case.
- Potential conflicts of interest are where there is not currently a conflict of interest, but if something changes where there is the likelihood that one may arise.

What to do if there is a conflict?

The best way to avoid conflicts of interest is to make them transparent. This may consist of:

- disclosing the relationships to the relevant parties;
- obtaining consent from the party at risk;
- establishing information barriers (ethical walls); or
- declining the engagement.

If you need guidance, talk to your line manager, and escalate to Legal.

What is 'laws conflict'?

As we operate in many countries, laws will sometimes conflict with each other, with the Code or Longevity Partners' policies. If you encounter such a conflict, consult with Legal before deciding how to act.

World Business Conduct

We adhere to the laws and regulations of the countries in which Longevity Partners operates. This includes compliance with antitrust/competition, trade, securities, copyright, employment, health and safety, environmental, and other business regulations, as well as with laws governing criminal offences.

Unfair Trade Practices

All Longevity Partners employees must comply with applicable laws that prohibit unfair or deceptive business acts and practices, as well as unfair competition. It is important that Longevity Partners be recognised in the marketplace as a company that operates ethically. Engaging in unfair or deceptive practices will diminish our reputation in this regard. Moreover, these practices can involve civil and criminal fines and penalties for Longevity Partners and those individuals committing the conduct.

Competition Law

It is Longevity Partners' policy to compete vigorously, fairly and in full compliance with all competition law applicable to our businesses. Competition law is a blanket term used to refer to laws that promote fair and open competition by prohibiting certain conduct with competitors. The importance of compliance with competition law by every employee of Longevity Partners cannot be overstated. Strict adherence to competition law is critical to Longevity Partners' corporate strategy and success. Failure to comply with this policy jeopardises the reputation and success of Longevity Partners and its employees and, depending on the circumstances, can result in severe fines and penalties.

Company Assets

Acting with integrity includes protecting Longevity Partners' assets and ensuring their efficient use. You are expected to safeguard Longevity Partners' assets from loss, damage, misuse, and theft. Assets must not be removed from Longevity Partners' property without proper authorisation or be used in a way that might be disruptive or offensive to others.

E-mail and voice mail messages should be used with prudent judgment and in accordance with applicable internal policies. All voice and data communications are under the proprietary ownership of Longevity Partners.

All computer hardware and software are the exclusive property of Longevity Partners and are provided for use by employees working on Longevity Partners business. You are prohibited from copying software owned by or licensed to Longevity Partners, for use in home or personal computers, and are prohibited from bringing unlicensed software into Longevity Partners' ecosystem.

Longevity Partners' assets such as computers, Internet access, e-mail, telephones, facsimile machines, office supplies, and other resources should be used for legitimate business purposes. Occasional, and incidental personal use may be permitted if it does not compromise Longevity Partners' interests or interfere in any way with job performance or organisational requirements.

Bribery and Sensitive Payments

Anti-corruption legislation including, but not limited to, the UK Bribery Act 2010, prohibits the making of bribes and other illegal payments or gifts to any person or organisation, including any foreign governmental officials or their representatives. In accordance with these laws, employees must ensure that they comply with our [Anti Bribery Policy](#).

Make sure you do not assert improper influence. This can take many forms such as: cash, gifts, meals, travel, entertainment, loans, charitable contributions, political contributions or offers of employment may all be used inappropriately in attempts to influence business decisions or government action.

Regardless of the form, we do not bribe or use any other means to improperly influence the decisions of clients, potential clients or government employees. We do not offer or provide bribes directly or through a third party.

Gifts

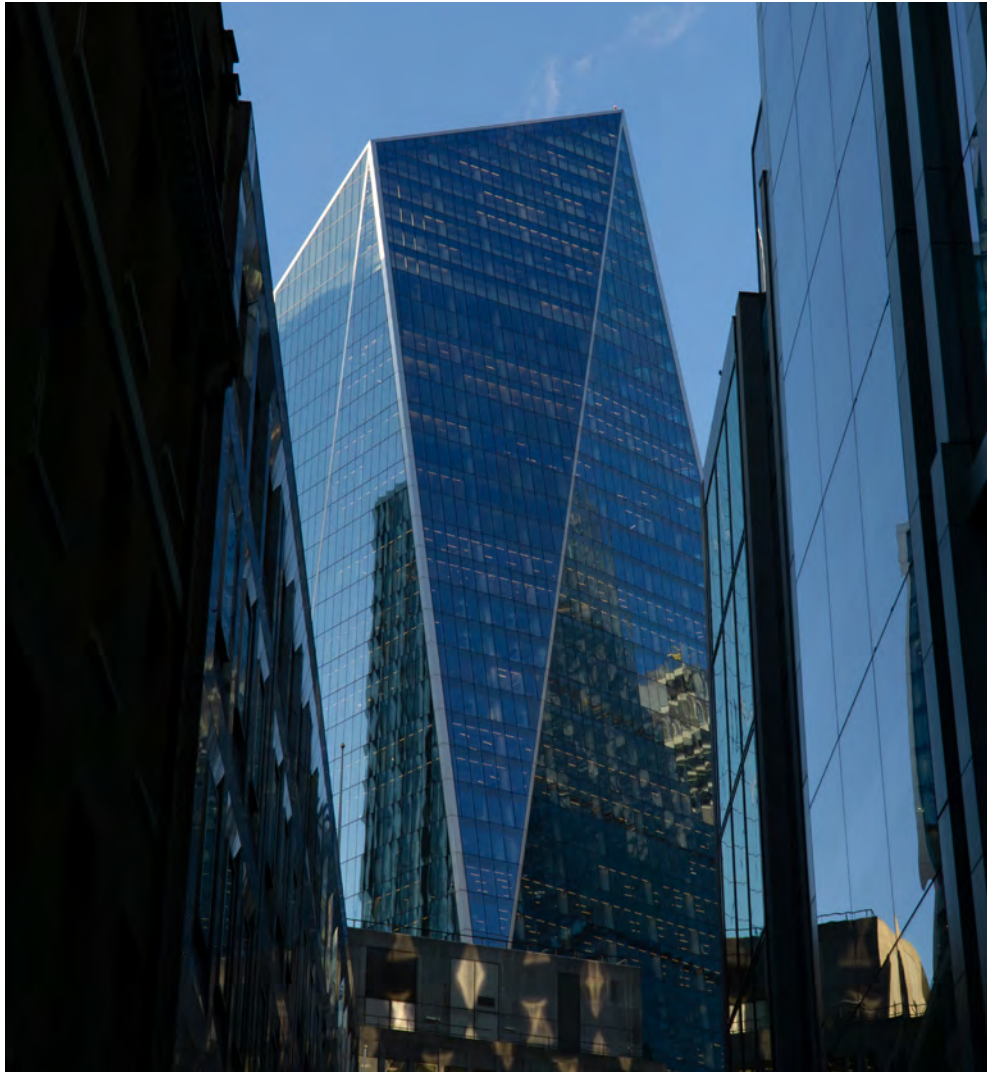
Customers, vendors, suppliers

A gift is anything of value, given or received, as a result of a business relationship for which the recipient does not pay fair market value. Examples include merchandise, tickets to sporting or cultural events, meals and refreshments, tips and gratuities, gift certificates, and rebates or discounts not available to the public.

The provision of gifts and hospitality are not unlawful if they are reasonable and proportionate in the circumstances. Longevity Partners does not prohibit normal and appropriate gifts and hospitality (whether given or received) from external companies or individuals as long as certain rules are complied with.

Please refer to our [Anti Bribery Policy](#) for guidance on the giving or receiving of gifts and hospitality.





Between employees

Cash gifts to fellow employees are prohibited. All other gifting between employees is discouraged although not prohibited, as long as the gifts are welcome, reasonable, customary, of nominal value and set no expectation of reciprocation or other favours. No gift should be given or accepted if an objective third party would conclude that the gift would impair or influence the fair business judgment of one of the parties.

Corporate Opportunities

A corporate opportunity exists when an employee discovers a chance for personal financial gain through a workplace opportunity. Corporate opportunities include, but are not limited to, achieving personal financial gain through:

- one's position within the company;
- use of company information; or
- use of company equipment or property.

You are expected to act in the best interest of Longevity Partners and are prohibited from using corporate opportunities for personal gain. You are also prohibited from taking corporate opportunities to give friends or relatives an unfair advantage.

Loans

Loans from Longevity Partners to employees or their families are prohibited. Guarantees of obligations of loans to employees or their families are also prohibited with the exception of specifically approved schemes related to annual travel season tickets and bicycle loans that align with agreed employee benefits packages.

Accuracy of Books and Records

Longevity Partners achieves its goals and objectives through honest and accurate business practices. Inaccuracy could greatly tarnish our reputation. Longevity Partners complies with Generally Accepted Accounting Principles and Financial Accounting Standards Board Regulations. Intentionally making false or misleading entries in Longevity Partners' books or records, including all financial reports, sales reports, production reports, operational records, and other similar documents, is prohibited and subject to severe disciplinary measures.

Employees are also expected to accurately report time and expenses. Labour, travel, and other expenses must be recorded truthfully and correctly. Examples of inaccurate reporting include:

- Recording more time than was actually worked.
- Charging an inaccurate cost objective or account to avoid using the appropriate paid time off category (e.g., holiday, sick time, etc.).
- Expensing items that are not work related.
- Expensing social outings that are not related to Longevity Partners business.
- Recording missed time as worked time.
- Listing attendees at a business meal or function that were not actually present.

Scheduled routine document destruction must stop immediately upon receiving notice of a pending lawsuit involving the documents. Electronic information also is a legal record, and the same guidelines apply. Employees are required to report any concerns with the accuracy of books and records, or deviations from the record management policy to their line manager, Finance and Legal.

4.3. Responsible AI

As a sustainability consultancy, we recognise both the transformative potential and the risks of artificial intelligence. We are committed to the responsible, ethical, and sustainable use of AI in all aspects of our work. All employees must adhere to our internal AI Policy, which sets out clear standards for the development, deployment, and use of AI systems within the organisation.

Key principles for responsible AI use include:

Purposeful and Transparent Use:

AI must only be used for clearly defined, legitimate purposes that align with our mission and values. We commit to transparency about when and how AI is used, ensuring clients and stakeholders understand its role and limitations.

Ethics and Human Oversight:

AI solutions must be designed and applied in ways that respect human rights, avoid bias, and support fair, inclusive outcomes. Human oversight is required for all critical decisions, and we do not delegate ethical responsibility to machines.

Sustainability and Environmental Responsibility:

We consider the environmental impact of AI, prioritising energy efficiency and sustainable practices in line with our broader sustainability commitments.

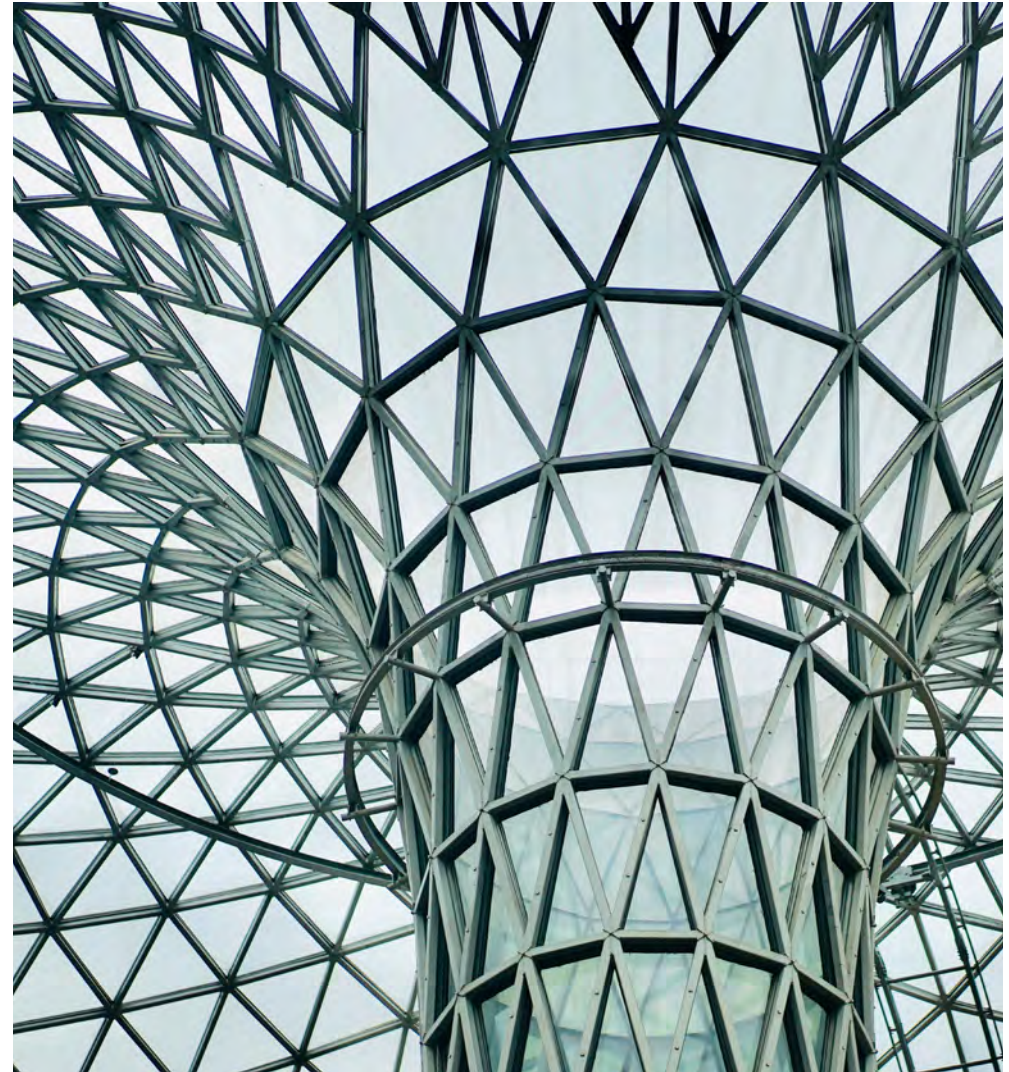
Data Protection and Privacy:

All AI applications must comply with data protection laws and our internal privacy standards, safeguarding sensitive information and ensuring responsible data use.

Accountability and Continuous Improvement:

We hold ourselves accountable for the outcomes of AI systems, monitor their performance, and address any unintended consequences. Feedback and incidents related to AI use must be reported and reviewed in line with our AI Policy.

All employees are required to familiarise themselves with the internal AI Policy available [here](#) and integrate its principles into their daily work. Non-compliance may result in disciplinary action. By upholding these standards, we ensure that our use of AI supports our clients, our values, and society at large.



5. Collaboration

At the heart of our organisation lies the value of collaboration—working together openly and respectfully to achieve shared goals. True collaboration is built on a foundation of trust, which we uphold by protecting the confidentiality of information, maintaining robust cybersecurity practices, and fostering a culture of diversity, equity and inclusion, and where concerns can be raised safely through our whistleblowing policy. By safeguarding sensitive data and supporting one another in speaking up about potential risks or misconduct, we create an environment where teamwork thrives and everyone’s contributions are valued and protected.

5.1. Confidential and Proprietary Information

Confidential and proprietary information are valuable company assets. Confidential information is information which is not common knowledge outside or sometimes inside Longevity Partners. Proprietary information is information that Longevity Partners may own, license, develop, or have entrusted to it by clients and third parties.

Examples of confidential and/or proprietary information include:

- business records, both electronic and hard copy;
- pricing information;
- marketing plans and activities;
- business strategies;
- financial data;
- client information;
- employee records;
- software and computer systems developed by Longevity Partners;
- trademarks;
- processes and procedures;
- organisational information;
- regulatory records;

- vendor bid pricing; and
- any other information that could put Longevity Partners at a competitive disadvantage if it were to be disclosed.

You are expected to maintain the confidentiality of information entrusted to you by Longevity Partners, its clients, or other third parties with whom we conduct business, except when disclosure is authorised or required by law or regulation.

Confidential information may not be shared with co-employees who have not been approved by management to receive such information or with spouses, family and other third parties. The standard applies during and after employment with Longevity Partners.

Company records and accounts should be maintained in compliance with our internal [Data Retention Policy](#). Special care must be taken that all pauses on destruction for litigation or government audit are applied diligently. Any information supplied to individuals performing audits or preparing regulatory reports or financial statements must, in all material respects, be accurate and complete.

5.2. Cybersecurity, Data Protection, Privacy and Reputation

Longevity Partners is committed to managing and safeguarding personal and confidential information and expects the same integrity by our employees and third parties alike.

“Data” refers to all employee data, customer data, supplier data, and Longevity Partners’ data.

IT and Legal will be primarily responsible for overseeing the effective implementation of and company-wide alignment with this section of the Code. Any employee who may suspect risk of a data breach should notify in accordance with Longevity Partners’ Errors and Omissions and Data Breach Process (available on the Legal Intranet Page).

You are expected to:

- Handle all Longevity Partners, client, and personal data with the highest standards of security and confidentiality.
- Utilise devices provided by Longevity Partners and data should not be transferred to personal devices, unless in an exceptional circumstance where an employee is granted permission by relevant management personnel.
- Use company-issued devices and networks responsibly, following cybersecurity best practices such as strong passwords, multi-factor authentication, and regular software updates.
- Unauthorized sharing of confidential data is strictly prohibited and may result in disciplinary action.

- Employees must comply with all relevant data protection laws and Longevity Partners’ policies regarding the handling, storage, and disposal of sensitive information.
- Complete annual cybersecurity and data governance training.

Reputation

You are stewards of Longevity Partners’ reputation. Take care when talking to the press. Outside communication requires an expert understanding of legal and media issues. Employees must never disclose Longevity Partners’ information to the media or to the public without clearance from Legal.



5.3. Diversity, Equity, and Inclusion

At Longevity Partners, we are committed to fostering a diverse, equitable, and inclusive workplace where all employees feel valued, respected, and empowered. We believe that diversity enhances our ability to innovate, serve our clients effectively, and drive sustainable business growth.

You are required to adhere to the following principles:

- Treat others respectfully and professionally.
- Promote diversity and inclusion in hiring and other employment decisions
- Report discrimination, harassment, or bullying of any kind.

Our HR team is available to provide support and guidance as required.

Employees are required to apply our Diversity, Equity and Inclusion Policy available [here](#).

5.4. Health and Safety

Longevity Partners is committed to providing a safe and healthy environment for our clients, employees, business partners, and visitors. You are required to comply with all Longevity Partners' health and safety standards, as well as legal requirements and guidelines.

The use, possession, or distribution of unauthorised drugs or unauthorised alcohol on Longevity Partners time or on Longevity Partners' premises is prohibited. The use and possession of legally prescribed drugs is permitted as long as it does not interfere with the ability to perform job functions in a safe and effective manner.

You are responsible for taking precautions to protect yourselves and fellow employees from accident, injury, or any other unsafe condition. Unsafe or unhealthy conditions must be reported immediately to your line manager or HR. For any incidents that may require a first aider please contact your office manager or Managing Director for details.

5.5. Whistleblowing Process

Whistleblowing is defined as the act of an employee disclosing suspected wrongdoings or illegal activities at work. This section aims to outline a process which ensures that everyone employed at Longevity Partners feels confident and safe in speaking up regarding any issues themselves or that others are facing.

The reporting and follow-up processes shall be operated by Legal and HR and consist of the following:

- An anonymous online form available on the internal intranet page, or if requested, a physical meeting shall be conducted within a reasonable timeframe.
- The confidentiality of the whistleblower and any third party mentioned in the whistleblowing report shall be protected.
- Acknowledgement of receipt shall be communicated to the whistleblower within seven days of submission if it is not anonymous, and subsequent timelines communicated thereafter.
- The whistleblower shall be allowed to review and revise the initially submitted report and interview notes, as the investigation proceeds.

HR is available to assist with any support required as part of the whistleblowing process.



6. Partnerships

Engaging suppliers and subcontractors who provide Longevity Partners with quality service in accordance with our policies and practices is important to our success.

We hold our agents, subcontractors and suppliers to high standards of integrity through our supplier due diligence process and by requiring them to comply with relevant aspects of our policies (see our [Supplier Code of Conduct](#) and [Human Rights Policy](#)).

You are required to:

- Adhere to our internal supplier management processes.
- Choose suppliers, third-party providers and contractors based on the quality of their products and services and the competitiveness of their prices and other terms and conditions. A minimum of three tenders must be obtained before deciding on a business partner.
- Choose suppliers and third-party providers who are well qualified and responsible and avoid suppliers who have engaged in unlawful or unethical conduct, who do not meet our standards or who could damage our reputation.
- Disclose to your line manager any actual or potential conflict of interest or any personal relationship with a prospective supplier if you are

involved in choosing the supplier.

- Avoid any gift, entertainment or other favour from a supplier or potential supplier that might create the appearance of improper influence or a personal benefit to you from the choice of supplier.
- Report any relationship or dealings between you and a supplier that could be perceived as a conflict of interest. Pressures to choose a supplier that does not offer competitive products, services, prices or terms only because it is a personal contact, or a client or prospective client of Longevity Partners.
- Report any supplier practices that could jeopardize our reputation, such as violations of human rights, environmental regulations or data-protection regulations.



7. Growth

At Longevity Partners, we believe that growth—both personal and organisational—is achieved through a commitment to integrity, accountability, and continuous improvement. The Code is designed to guide your decisions, client interactions, and workplace behaviour, setting the standard for how we grow together as a team and as a business. You are responsible for ensuring you familiarise yourself with the Code and apply its principles in all aspects of your work. Failure to adhere to the Code shall result in disciplinary action. Depending on the severity of an identified infringement, possible consequences range from a written warning, removal of responsibilities, termination of employment, or in extreme cases, being individually prosecuted.

1. The following steps should be taken if any potential incidents are encountered:
2. Reflect on the incident prior to taking any action to ensure you have a holistic understanding of the situation.
3. Reach out to others you are comfortable speaking with, including your line manager, and a member of HR.
4. If escalation is deemed as required, report the incident to the contact listed in the appropriate section of the Code, or Legal, who will subsequently conduct an initial review of the

reported content within 5 working days and confirm receipt.

5. If further information is required, a meeting will be arranged with the reporter within 15 working days from the day that receipt is confirmed.

Appropriate action for remediation and consequences will be determined by the Executive and/or Board, and any other Longevity Partners function deemed necessary for involvement.

Longevity Partners' Executive shall be primarily responsible for the implementation of the Code. The Code will be reviewed by the Board on an annual basis and updated as required. Feedback from employees and stakeholders will be considered in improving our policies and commitments. By adhering to the Code, we foster a culture of mutual respect, learning, and accountability—ensuring that our growth is sustainable and aligned with our values as a leading global sustainability consultancy.

This Code is not an employment contract or a guarantee of future employment. It does not provide any additional rights to any employee or other person or entity. Longevity Partners may amend the Code at any time.

Links to internal policies are accessible by the Company's employees only.

Approved by: Longevity Partners Board of Directors

Date: May 2025