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# Code of Business Conduct and Ethics

## 1. Purpose

The purpose of this Code is to set out the principles and standards of ethical behavior expected from all employees, management, and business partners of Longer Star. The Code aims to promote integrity, fairness, and accountability in all aspects of our operations.

## 2. Scope

This Code applies to:

- All employees, directors, and officers of Longer Star.
- Contractors, agents, vendors, and any third parties represented or acted on behalf of Longer Star.
- All business operations and activities conducted locally and internationally.

## 3. Core Values

At Longer Star, we are guided by the following values:

- **Integrity:** We act honestly and transparently in every situation.
- **Respect:** We treat all individuals with dignity and fairness.
- **Accountability:** We take responsibility for our actions and decisions.
- **Excellence:** We strive for the highest standards in quality, safety, and performance.
- **Teamwork:** We work collaboratively to achieve shared goals.

## 4. Ethical Business Practices

- All business dealings must be conducted **honestly, fairly, and lawfully**.
- Conflicts of interest must be **disclosed and avoided**.
- Company assets, resources, and confidential information must be used **responsibly and only for legitimate business purposes**.
- All records and documents must be **accurate, complete, and maintained with integrity**.

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## 5. Compliance with Laws and Regulations

All employees must comply with:

- Applicable local and international laws.
- Industry standards and contractual obligations.
- Company policies, including **HSSE, Anti-Bribery and Corruption, and Data Protection** policies.

Violation of laws or regulations may result in disciplinary action and, where applicable, legal consequences.

## 6. Anti-Bribery and Corruption

Longer Star maintains a **zero-tolerance policy** toward bribery and corruption.

- No employee or representative may offer, give, solicit, or accept any form of bribe or improper advantage.
- Gifts and hospitality must comply with the **Anti-Bribery and Corruption Policy** and must not influence business decisions.

## 7. Conflict of Interest

Employees must avoid situations where personal interests conflict with company interests.

- Any potential conflict must be reported to management.
- Employees should not engage in outside business activities that compete or interfere with Longer Star's operations.

## 8. Fair Employment and Equal Opportunity

Longer Star provides a workplace that promotes **diversity, fairness, and respect**.

- Discrimination, harassment, or abuse of any kind will not be tolerated.
- Employment decisions are based solely on merit, qualifications, and business needs.

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## 9. Health, Safety, Security, and Environment (HSSE)

We are committed to protecting the health and safety of all personnel and minimizing environmental impact.

- All employees must follow HSSE rules, report hazards, and participate in safety initiatives.
- Unsafe behavior, negligence, or non-compliance will not be tolerated.

## 10. Confidentiality and Data Protection

- Employees must protect company and client information from unauthorized access or disclosure.
- Confidential information must not be used for personal gain or shared outside the company without proper authorization.

## 11. Use of Company Resources

- Company assets, funds, and equipment must be used responsibly and for legitimate business purposes only.
- Misuse or theft of company property is prohibited and subject to disciplinary action.

## 12. Reporting Misconduct and Whistleblowing

- Employees are encouraged to report unethical behavior, violations, or concerns through the Whistleblowing Channel or directly to management.
- Reports will be treated confidentially, and no employee will face retaliation for reporting in good faith.

## 13. Responsibility and Accountability

All employees are responsible for understanding and complying with this Code. Supervisors and managers are accountable for promoting ethical conduct and ensuring their teams adhere to company policies and standards.

## 14. Continuous Improvement

Longer Star is committed to reviewing and improving this Code regularly to reflect best



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practices and evolving legal or ethical standards.