Code of Conduct

The principles that guide us in doing the right things well

Document number: STOR-BMS-01-GV-PY-0012, Rev03

Revision Record

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<tr>
<th>Rev</th>
<th>Date issued</th>
<th>Reason for issue</th>
<th>Prepared</th>
<th>Checked</th>
<th>Approved</th>
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<tr>
<td>01</td>
<td>15 December 2021</td>
<td>Code launch</td>
<td>GR</td>
<td>RW</td>
<td>Board</td>
</tr>
<tr>
<td>02</td>
<td>7 December 2022</td>
<td>Annual review and update</td>
<td>EA</td>
<td>GR</td>
<td>Board</td>
</tr>
<tr>
<td>03</td>
<td>06 December 2023</td>
<td>Annual review and update</td>
<td>LR</td>
<td>KW</td>
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Our mission & values

Mission statement and goals

Our mission is to pioneer carbon reduction and removal for the net zero world, focusing on:

- Carbon capture and storage (CCS) and hydrogen as core businesses. Expanding opportunistically into additional net zero assets and carbon management solutions globally
- Enabling the energy transition by leaning into early stage development and capturing top-quartile returns

Our goals are to:

- Contribute to the path to net zero
- Minimise the impact of our activities on the natural environment
- Provide a safe, healthy, diverse and inclusive working environment for our employees and contractors, with the objective of zero harm in the workplace
- Ensure that activities for which we are responsible respect and protect human rights
- Operate to the highest standards of ethical and corporate governance
- Assist the social and economic development of communities associated with our activities

Values

Our ethos is to maintain a purposeful, agile and entrepreneurial culture that is high performing, whilst at the same time diverse, inclusive, and supportive – one where people feel safe to take managed risks and ultimately enjoy what they do.

Supporting this and our ability to embody the characteristics of an agile team are our core values:

- We thrive on challenge and doing the right thing
- We are collaborative, adaptable and determined to deliver
- We believe in ourselves as individuals and as a team
- We are committed to building a sustainable future

This Code of Conduct seeks to act as a common reference for all of us working for and on behalf of Storegga, in setting out the key principles that reflect our passion and drive in bringing together good business and good practice.
A message from Nick Cooper

On behalf of the Board, I am pleased to introduce our Code of Conduct, this "Code". We are rightly proud of the culture that we are building at Storegga, and the strong levels of trust and mutual respect within our team. In that context, it is vital we all keep our values and principles, as set out in this Code, in mind and ensure these are embedded in the way we work.

Our Code provides a frame of reference against which to measure our activities and our performance. Our values and principles should guide all of us on a daily basis, to ensure we represent Storegga appropriately.

Developing a strong reputation with all stakeholders, including investors, Governments, employees, customers, contractors, partners and the local communities in which we operate, is essential if we are to maintain our social licence to operate. As such, this Code is a key driver for the success of Storegga.

If you see or experience anything that does not match the expectations set out in this Code, please speak up. We will ensure that your concern is addressed in the appropriate way and treated in the strictest confidence. You have the Board’s assurance there will be no tolerance of any retaliation against employees who have raised concerns in good faith.

Our Board is charged with the responsibility, amongst other things, of managing and monitoring the ethical business conduct of Storegga. It will review the effectiveness of this Code on an annual basis and will consider appropriate amendments from time to time.

Your feedback in this respect is welcomed, as it will help us maintain an effective review process.

This Code is designed to protect Storegga and to protect you. Please take the time to read this Code, apply it to your everyday working practices, and help us maintain our culture and reputation that allows Storegga to prosper.

Approved by the Board, 6 December 2023

Dr Nick Cooper
Chief Executive Officer
Your Responsibility

What is this Code of Conduct

This Code of Conduct provides you with the guidance and specific information on how you should act, in accordance with our mission, goals and values. Our Code is the defining document you need to adhere to and is the standard against which our stakeholders will judge us.

Who this Code of Conduct applies to?

This Code applies to everyone working at Storegga, including our Board, our management team and our entire workforce of employees across every location. We also expect our contractors, consultants and agents that carry out our business, or work on our behalf, or in our name, to conduct themselves in a way that is consistent with our Code.

How to use this Code of Conduct?

In this Code we have made certain commitments to our mission, goals and values and have set out our expectations from you to ensure that corresponding principles are maintained throughout our business.

Against each of the core principles, we have sought to set out what this means in reality, how it translates into your business behaviour, where to find more information and how to raise a concern or seek further guidance. The Code is written in such a way that it provides useful guidance to all those acting on Storegga's behalf in a number of areas of business conduct.

Compliance with the Code

It is your responsibility to understand the Code, comply with it and read and comply all policies and procedures referred to within it. Your activities must be in line with our values and principles at all times. A breach of this Code carries disciplinary consequences up to and including dismissal or termination of contract.
Your opinion matters

This Code will be reviewed and updated as needed annually, to reflect the current issues and developments in the geographies in which we operate, in order to enhance our practices. Accordingly, any feedback on this Code is welcomed.

Our commitment & your responsibility

We regard those who report concerns as acting in our interests. You have a duty to speak up and report, in good faith, any suspected breach of this Code, without any fear of recrimination. We foster integrity and excellence within Storegga and are open and accountable for our actions.

This Code does not cover every type of situation you may encounter. If you face a dilemma and are not sure how to resolve it, you can seek advice, guidance and support by raising it with your Line Manager, the Head of HR, the General Counsel or Compliance Officer.

Whistleblowing through Safecall

In addition to the internal process, we have engaged with Safecall, an independent, external provider to support the ability of individuals to raise concerns by “whistleblowing”. Safecall is a very experienced organisation currently providing whistleblowing services to many multi-national businesses and will respond to your call in the local language, if required. Our Whistleblowing Policy sets out how you should raise work related concerns and contact details regarding Safecall.
Our Commitments

1.0 Our approach to the environment

1.1 At the heart of our mission

Our collective commitment

As outlined in this Code’s opening mission statement, we are committed to pioneering carbon reduction and removal solutions. We are driven by the opportunities created by the net zero energy transition.

Our team is innovative, bringing together an understanding of emerging technologies and the risks and opportunities offered by the energy transition, all combining to maximise our potential.

These commitments drive our collective and individual activity.

1.2 Our operational footprint

Our collective commitment

- We will play an important part in helping the world reach net zero and strive to support the transition to a low carbon economy and the reduction of emissions in line with the U.N. Framework Convention on Climate Change (Paris Agreement). For our part, we have committed to having net zero operations by 2040.

- We respect the environment in which we operate and remain responsible for it. We abide by all applicable legal standards and reporting requirements in managing environmental risks and minimising the adverse environmental impact of our operations.

Each of our individual commitment

- You must report any environmental incident immediately.

- You must take individual responsibility for your safety and that of co-workers and ensure all partnerships, contractors and business relations working on behalf of Storegga are compliant with our health, safety and environmental (HSE) standards.

- You should be familiar with specific emergency response contingency plans to deal with potential environmental incidents.

Additional guidance

- Health, Safety and Environment Policy
2.0 Our Approach To Good Business

2.1 Licence to operate

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<tr>
<th>Our collective commitment</th>
<th>Each of our individual commitment</th>
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</table>
| We comply with all laws and regulations in the jurisdictions where we operate. Such compliance is critically important to our success, ethical integrity and licence to operate. | • You are expected to be familiar with, and comply with, the laws, regulations, policies, standards and procedures that are relevant to your role.  
• If you believe that any conduct or course of action raises a compliance issue or you have doubts about the interpretation of any law, rule, regulation or policy, you must raise the matter with the General Counsel Compliance Officer immediately.  
If you breach any law or regulation, in addition to breaching this Code and facing disciplinary consequences up to and including dismissal or termination of contract, you may also be fined and/or imprisoned. |
2.2 Conflicts of interest

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<tr>
<th>Our collective commitment</th>
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| No business dealings on behalf of Storegga should be influenced by personal considerations or personal relationships. The perception of a conflict may be enough to negatively impact the business. | • You should always be aware of potential conflicts, declare them at the earliest opportunity and seek to avoid them where possible.  
• You should seek written advice from the General Counsel in advance about any issue where you have a potential conflict of interest.  
• You must withdraw from decision-making that creates or could create a conflict of interest. |

**Additional guidance**

- Ethical Business Standards and Anti-Bribery & Corruption Policy

**What is a Conflict of Interest?**

When you have or may have a personal or financial interest that interferes, or appears to interfere with Storegga’s best interest, we consider it to be a conflict or potential conflict. Set out to the right is a non-exhaustive list of examples of conflicts of interest which are prohibited:

- Hiring, supervising, managing or setting the employment terms and conditions of any relative, business associate or close friend.
- Having an undeclared close personal relationship with someone who works for you or where you are able to influence their terms of employment, including salary and bonus.
- Contracting on behalf of Storegga with a business that is managed or owned (wholly or partly) by you, a partner or a family member.
- Having a second job or other business engagement.
- Having a direct or indirect ownership, or a personal interest, in any supplier or contractor with Storegga.
- Not disclosing a conflict or potential conflict is a violation of this Code and will result in disciplinary action.
2.3 Bribery, fraud and corruption

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<tr>
<th>Our collective commitment</th>
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</table>
| Storegga does not tolerate any act involving bribery, fraud, corruption, dishonesty or deception. No one working for Storegga will offer, give or receive a bribe or facilitation payment under any circumstances either directly or through a third party in connection with our business. We are committed to acting with honesty, transparency and integrity in all our business dealings and upholding all applicable laws and regulations. | • You must not offer, pay, make or seek a personal payment, gift or favour in return for favourable treatment or to gain a business advantage.  
• You must read and follow Storegga’s Ethical Business Standards and Anti-Bribery & Corruption Policy and associated policies and procedures.  
• You must notify the General Counsel or the Compliance Officer if you believe you, or a colleague, has been asked to make or receive a bribe or a facilitation payment or you suspect any fraudulent activity. |

**Additional guidance**

• Ethical Business Standards and Anti-Bribery & Corruption Policy

**What is bribery?**

When you offer to pay, or seek to accept, a payment, gift, hospitality or favour, in return for which you improperly influence a business outcome, it is considered to be bribery.

Furthermore, bribery and corruption can include, but are not limited to, cash payments, gifts, hospitality and favours given to government officials or other individuals, with the intention of influencing such person may be considered a bribe.

**What is a facilitation payment?**

A public official may offer to speed up or fast track a process that is such public official’s duty to perform, in return for a payment. Such payments are known as facilitation payments and are illegal under UK law, regardless of where the activity takes place.
## 2.4 Gifts and hospitality

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<tr>
<th>Our collective commitment</th>
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| No one will, in connection with our business, offer, supply or accept gifts or hospitality which are intended or can reasonably be viewed as a bribe. Sometimes, giving or receiving gifts or hospitality can be misunderstood or perceived as undue influence or a bribe. | - You must not allow gifts and hospitality to influence your business decisions or cause a perception that it has influenced your decisions.  
- You must read and follow Storegga’s Gifts & Hospitality Policy and contact the General Counsel or Compliance Officer for any guidance.  
- You must promptly record all gifts and hospitality given or received and seek pre-approval, where required, in accordance with the Gifts & Hospitality Policy.  
- You must report any failure to record a gift or hospitality received or given by you, or a colleague, to the General Counsel and Compliance Officer.  
- Any potential breaches of the Gifts, Hospitality and Travel Procedure must be reported. |

### Additional guidance

- Ethical Business Standards and Anti-Bribery & Corruption Policy  
- Gifts & Hospitality Policy  
- Gifts, Hospitality and Travel Procedure

### When is a gift or hospitality, given or received, a bribe?

Even a suggestion of corruption can have serious consequences for both Storegga and you. If a gift or benefit has been given or received for the purpose of influencing a decision or an outcome, a criminal offence under the UK Bribery Act 2010 may have been committed. If gifts and hospitality given or received influences your business decisions or places an obligation on you or Storegga to secure a certain outcome, it could be considered to be a bribe or corruption.

The financial amount involved may not be a large sum for it to be considered a bribe.
## 2.5 Information management

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<th>Our collective commitment</th>
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<tr>
<td>• We value our, and others, brand, ideas and technology and take steps to ensure they are appropriately protected.</td>
<td>• You are responsible for complying with our information management protocols and procedures, including in relation to commercially sensitive information, being any information, which is capable of affecting market behaviour.</td>
</tr>
<tr>
<td>• We protect and maintain all confidential information of Storegga (and the confidential information of third parties to whom Storegga has an obligation of confidentiality) in accordance with applicable legal and contractual restrictions. It is integral to our ability to deliver on our strategic objectives and honour our commitments to stakeholders.</td>
<td>• You are also responsible for protecting and securing all confidential information relating to Storegga and this obligation continues even after you leave your employment with the company in accordance with your employment contract.</td>
</tr>
<tr>
<td>• We process data lawfully and transparently.</td>
<td>• You must not disclose confidential information to anyone outside Storegga without the prior written approval of ExCom or without execution of a confidentiality or non-disclosure agreement prior to the disclosure.</td>
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<tr>
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<td>• Even in cases where express permission is granted or a confidentiality or non-disclosure agreement is executed, the amount of confidential information shared should be limited to that which is required for a legitimate business purpose.</td>
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<td>• Commercially sensitive information should not be shared publicly, to third parties, or even internally beyond a need-to-know basis, without the prior written approval of ExCom.</td>
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### Additional guidance
- Your employment contract or terms of engagement
- Communication Protocol and project specific guidance

Please see the Communication Protocol for the full definition of **non public information** and **commercially sensitive information**.
### Code of Conduct

#### 2.6 Information & communication technology ("ICT")

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| We provide appropriate IT equipment and services with effective training and guidance for its proper use to all Storegga employees. Everyone is responsible for exercising good judgement regarding appropriate use of information and ICT resources. | • You must read, understand and adhere to the guideline set out in Storegga’s ICT Acceptable Use Policy and ICT BYOD Use Policy.  
• You must ensure that security and confidentiality of Storegga ICT equipment is maintained, both in the workplace and when working remotely.  
• You must safeguard your ICT equipment outside of the office, including protecting commercial copyrights and personal privacy.  
• Ensure your personal use of Storegga’s ICT will not incur costs to Storegga or negatively impact on your productivity.  
• You must ensure your use of ICT does not expose Storegga to potential liability or breach of confidentiality.  
• You must not misuse any Storegga ICT equipment or services, including group email services, internet services or mobile computing services.  
• You must ensure all communications reflect the culture and behaviours of Storegga and are in line with policies, procedures, and applicable laws and regulations.  
• You must inform the person responsible for IT, the General Counsel or Compliance Officer, immediately if you become aware of unauthorised or inappropriate use of ICT.  

Failure to comply with Storegga’s policies and procedures carries disciplinary consequences up to and including dismissal or termination of contract. |

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<th>Additional guidance</th>
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<tr>
<td>• ICT Acceptable Use Policy</td>
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<td>• ICT BYOD Use Policy</td>
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<tr>
<td>• Privacy Policy and Privacy Notice</td>
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2.7 Anti-money laundering & anti-tax evasion

Our collective commitment

Storegga is committed to complying fully with all relevant anti-money laundering and anti-tax evasion laws and regulations in the countries in which we operate and has zero tolerance for corrupt or illegal practices.

Each of our individual commitment

- You must ensure that adequate due diligence has been undertaken to ensure that our potential business partners, contractual counterparties and contractors are involved in legitimate business activity and derive funds from legitimate sources.
- If you are suspicious of any activity or are concerned that Storegga is at risk of dealing with the proceeds of crime or of committing a tax evasion offence, you should report the matter to the General Counsel or Compliance Officer immediately or via Storegga’s Whistleblowing Policy and should not proceed with any transactions relating to these concerns until they have been resolved.
- It is a criminal offence to facilitate UK or foreign tax evasion by another person and the business may commit an offence if it does not have in place adequate procedures to prevent it.

Additional guidance

- Anti-Tax-Evasion Policy
- Ethical Business Standards and Anti-Bribery & Corruption Policy

What is money laundering?

Money laundering involves dealing with the proceeds of crime. This may include legitimate business deals that use money originating from criminal activity or where legitimate funds are used for criminal activities like financing terrorism.
3.0 Our approach to people and communities

3.1 Human rights & anti-modern slavery commitments

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<th>Our collective commitment</th>
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<tr>
<td>Storegga recognises the importance of combatting modern slavery and human trafficking, and respecting and upholding human rights wherever we do business.</td>
<td>• Do not violate any anti-slavery or human trafficking laws or regulations, or the human rights of any individual or group of individuals.</td>
</tr>
<tr>
<td>We are committed to maintaining the fair and equal treatment of all of our employees and contractors, without discrimination, and requiring the same standards to be upheld within our supply chain.</td>
<td>• Ensure you have a thorough understanding of any modern slavery, human trafficking and human rights issues where you are working and act in a way that does not exacerbate existing situations.</td>
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<td>• Always act responsibly to eliminate any adverse impacts of your behaviour on the rights of others.</td>
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<tr>
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<td>• Report any suspected modern slavery, human trafficking or human rights abuse, either in Storegga’s own operations or in that of our business partners or other stakeholders, to the General Counsel or Compliance officer.</td>
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Additional guidance

• Anti-Slavery & Human Trafficking and Human Rights Policy

What do we mean by “human rights”?  

Human rights are the basic freedoms that everyone should be entitled to regardless of matters such as religion, race, sex, gender, age, disability or sexuality and other diverse matters. Respecting human rights wherever we operate is clearly linked to achieving our overall business aims and objectives. While it is the role of Government in each country to protect the human rights of its citizens, we play a role in upholding human rights by our own actions in the countries in which we do business.
## 3.2 Equality, diversity & inclusivity

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<tr>
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| We are committed to equality of opportunity and diversity in the workplace to create and maintain a positive and inclusive working environment. We believe in the value of diversity, and the need to harness its potential to build and environment where people are connected and belong. We believe this is not just a matter of principle but effective business practice. | • Ensure you treat everyone fairly and equally.  
• Be respectful of cultural differences.  
• Raise any concerns about the treatment of others to your Line Manager or HR team.  
• Help create a respectful and supportive working environment. |

We are committed to providing an environment free of discrimination and bias, where everyone has an opportunity to maximise their potential, fully participate in creating business success and where each person is valued, respected and supported for their attributes, skills and experience. At the appropriate stage in Storegga’s growth, we will look to put in place meaningful gender and ethnicity targets, as well as report on the gender pay gap.

### Additional guidance

- Equality, Diversity & Inclusion Policy
## 3.3 Workplace conduct

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| We are committed to maintaining a work environment that encourages mutual respect and professionalism and is free from all forms of harassment and bullying and other forms of inappropriate behaviour. Harassment or other inappropriate behaviour of any kind will not be tolerated. We are committed to equal opportunities and creating a fair work environment where everyone can thrive. | • If you believe you have been the subject of harassment or other inappropriate behaviour, you should:  
• Consider making the person aware of the impact of their behaviour and ask them to stop.  
• If the harassment or inappropriate behaviour continues, you should raise it with your Line Manager or your Human Resources contact.  
• You must understand what is meant by the term harassment and at no time demonstrate behaviour that may be deemed as harassment towards any person.  
• Treat people with respect and courtesy.  
• Respect each other’s privacy.  
• Avoid any offensive comments or behaviour.  
• Listen to others and respect the opinions of others. |

### Additional guidance
- Disciplinary & Performance Management Policy
- Grievance Procedure

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### What is harassment?
Harassment is any uninvited, unwelcomed or unreciprocated behaviour that is likely to offend, humiliate or embarrass another person. Behaviour such as making insults or telling jokes of a racial, ethnic, religious, disability related, age-related or sexual nature could be considered harassment.

If the effect of your behaviour causes offence, your intentions may be irrelevant, and your behaviour could be considered to be harassment.
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## 3.4 Health and safety (H&S)

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<th>Our collective commitment</th>
<th>Each of our individual commitment</th>
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<tr>
<td>The health and safety of our people is paramount and a foundation to a thriving work environment. Accordingly, we commit to providing a safe and secure working environment, which will allow us to achieve excellent H&amp;S performance. We take responsibility to manage and mitigate health and safety risks.</td>
<td>- You should always operate to the highest standards of safety. You have a responsibility to be aware of potential health and safety risks, to take reasonable measures to reduce these, and be continuously vigilant and support those around you to ensure their safety.</td>
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<td>- You should report any health and safety incident immediately.</td>
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<td>- Be prepared to stop your, or others, work if you feel it is unsafe; always speak up if you witness an unsafe act or unhealthy working environment.</td>
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<td>- Never undertake work you’re not qualified to do.</td>
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<td>- You should never conduct work if you feel your performance is impaired.</td>
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<td>- You should be familiar with the emergency procedures where you are working.</td>
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<td></td>
<td>- Always conduct your work, including travel, in line with the health, safety and standard operating policies and procedures where you are working.</td>
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<td>- Always be aware of the risks associated with your work and plan ahead to mitigate those risks.</td>
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<td>- If you observe an unsafe act or identify an opportunity to improve Storegga’s day to day safety, you must report it to the H&amp;S team who will follow up with action as required. If you observe any potentially dangerous working situation, you have a duty to immediately stop the work until it is safe.</td>
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<td>- Engage with third parties, contractors, and suppliers to deliver a high standard of HSE performance.</td>
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### Additional guidance

- Health, Safety and Environment Policy
## 3.5 Security

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<th><strong>Our collective commitment</strong></th>
<th><strong>Each of our individual commitment</strong></th>
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<tr>
<td>We maintain a secure working environment to ensure that no harm comes to our people.</td>
<td>• To be continuously vigilant and support those who work and live around us to help create a safe operational environment.</td>
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<tr>
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<td>• You must report any security incident immediately.</td>
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<tr>
<td></td>
<td>• You should be familiar with the security arrangements where you are working.</td>
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<td>• Always conduct your work in line with security procedures and adhere to current management plans and security advice.</td>
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3.6 Communities

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<tr>
<th>Our collective commitment</th>
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</table>
| We aim to listen to and engage with local communities where we do business, and are developing projects as valuable stakeholders, with the aim of contributing to local economic development. We recognise that a thorough understanding of the socioeconomic circumstances is crucial to working collaboratively and constructively. | • You should identify the local communities that are impacted by your business activities and behave respectfully in line with all local sensitivities.  
• You should only engage suppliers or third party service providers who work with local communities in a manner consistent with our values and in line with the principles set out in this Code. |
| We seek to maximise the generation of local employment, and seek the involvement of local businesses of all sizes within the supply chain.  
We strive to maintain a positive reputation, listen to and engage with the local community and to identify opportunities for contributing to local economic development. |  

## 3.7 Personal Information

### Our collective commitment

Our policy is to ensure that personal information, whether of employees or third parties, is held in confidence, maintained securely and not disclosed inappropriately to third parties. All personal information must be used only for the purpose it was obtained for and only disclosed on a need to know basis. Storegga will ensure that it complies with regulations, data protection and privacy laws in the countries in which it operates.

### Each of our individual commitment

- Ensure that only people with the appropriate responsibilities and authority have access to personal information.
- Personal information should only be shared with third parties for agreed purposes that are related to the role of employment.
- Everyone in possession of this information, as part of their role, should commit to ensuring that it is only used for legitimate business purposes.
- Personal information should be obtained, held and shared in accordance with Storegga’s Privacy Policy.

### Additional guidance

- Privacy Policy
- Privacy Notice