



**GASUM CODE OF CONDUCT  
FOR EMPLOYEES  
OCTOBER 2026**



# GASUM CODE OF CONDUCT



The Gasum Code of Conduct describes our responsible business practices and ways of working with our customers and stakeholders, and together as an organization.



# Responsible business is the cornerstone of sustainability

Sustainability is at the heart of our strategy and all our actions. We enable emission reductions for our customers, reduce the environmental impacts of our own operations, promote a safe work environment and ensure responsible business practices.

But what do responsible business practices mean and why are they important? Responsible business practices are about making the right decision in every situation. The Gasum Code of Conduct is our guide to making those right decisions in our day-to-day work. Doing business responsibly means that our colleagues, customers, suppliers, partners and other stakeholders can trust us to engage with them transparently and with respect.

The Gasum Code of Conduct is a reflection of our values as a community. Each one of us at Gasum has a responsibility to know the Code of Conduct and to speak up if any concerns arise. By adhering to the Gasum Code of Conduct, we build a sustainable Gasum community that we can all be proud of today and tomorrow.

## The Gasum Values



Respect

Sustainability

Positive energy

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# This is our Code of Conduct

## Who does this policy apply to?

- The Code of Conduct applies to each and every one working at or on behalf of Gasum; employees, consultants, resellers and representatives and our affiliates.
- We expect our business partners to comply with the same standards on transparent and ethical business as we do.

## What is expected from me as an employee?

- Read and understand the Code of Conduct and related policies, directives and guidelines which can be found in the Integrated Management System.
- Complete Code of Conduct trainings and seek guidance when you have questions or concerns about how to act.
- Strive to continuously improve ways of working and do not compromise on the standards.
- Be alert to actions by employees or business partners which do not comply with our Code of Conduct.

- Speak up if you become aware of violations of the Code of Conduct. Raise concerns to your line manager, Human Resources (HR) or to the Group Compliance Officer directly or through the confidential whistleblowing channel.
- Cooperate fully and transparently in all compliance-related matters and reviews.

## What is expected from leaders?

- The foundation for a transparent and ethical culture is leadership.
- Stay updated on the Integrated Management System, Corporate Governance, related policies, directives and guidelines. Ensure that your team knows where to find relevant documents and guidance.
- Lead by example and share learnings and best practices with your colleagues and team.
- Share information and ensure that training is included in the on-boarding process for new employees.
- Promote a culture of discussing dilemmas, ethical concerns and transparency in your team.

## What happens if I do not comply?

- We are proud of our culture and values and take actions of non-compliance very seriously. We review concerns of non-compliance in an objective and fair manner.
- Failure to comply with our Code of Conduct may lead to disciplinary actions up to and including termination of your employment or contractual relationship.

## Where do I go if I have questions?

- Your line manager is the first point of contact, but you can also get in touch with HR and the Group Compliance Officer.
- Confidential requests and concerns can be submitted to the whistleblowing reporting channel available on Gasum's website and intranet.
- The Group Compliance Officer provides support, conducts independent reviews of concerns, and prepares reports on compliance to the Executive Management and the Board of Directors.

# Don't hesitate to seek support.

If you feel unsure about  
an action or a decision,  
ask yourself:



**Is it legal?**



**Could I tell my  
manager about  
this?**



**Do I feel  
comfortable  
with it?**



**How would I feel  
if it was reported  
in the media?**

# 1. Do not engage in bribery or corruption

We win business as a result of our secure and sustainable supply of energy to our customers, and not through unethical behavior by our employees or business partners. We do not seek to obtain favorable decisions on public policies from authorities through inappropriate or illegal means. We recognize that even customary gifts, entertainment and donations may be inappropriate in connection with ongoing business negotiations. We acknowledge that non-compliance with anti-corruption obligations may result in significant legal, financial and reputational consequences for the company.

We follow the Gasum Anti-Bribery and Corruption Policy's directions regarding all business representation and hospitality.

## What this means for us

- We do not give or receive gifts or hospitality that could have an undue influence on decision-making processes relating to Gasum and its business.
- We provide only customary gifts and hospitality, and always respect applicable local laws, regulations and policies.
- We acknowledge that government officials in many markets may have very strict rules for gifts and hospitality.
- All persons who are in positions to make commitments binding on Gasum must ensure their objectivity when making decisions on behalf of the company. In a situation where the objectivity of a decision maker is at risk, the person in question should exclude themselves from decision making.
- The aim of our sponsorship and support activities is to reinforce Gasum's strategic objectives, maintain our corporate image, as well as carry out marketing and responsible business activities. All sponsorships and donations are managed by Gasum Group Communications.
- We do not make contributions to political parties or activities.

## Key guidelines



You can only engage in business representation and hospitality that is:

- 1 RELEVANT** – promotes the awareness and visibility of Gasum, supports our business objectives and has a visible and legitimate business purpose.
- 2 REASONABLE** – the expense per participant is reasonable, and the nature of the hospitality is such that we avoid even the appearance of impropriety or excess.
- 3 TRANSPARENT** – all business hospitality is conducted in an open and respectful manner. No aspect of the exchange or activity is concealed or risks misinterpretation.

## 2. Compete fairly

Competition is a natural aspect of operating in the open markets. We are committed to competing freely in the market with no concealed or unfair advantages, while considering our position in the market. Antitrust laws regulate the rules concerning our co-operation with our competitors at a horizontal level, and with our resellers at a vertical level.

### What this means for us

- Examples of anti-competitive activities include establishing agreements with competitors for the setting of any terms of sale, such as price, discount and credit terms, rigged bidding, market or customer division between competitors, and boycotts.
- Any sharing of the markets or otherwise restricting competition is forbidden.

- We do not engage in discussions with competitors concerning anti-competitive agreements or activities, express or implied.
- A role as a dominant market player imposes further restrictions for market behavior. We comply with rules applicable to dominant market players with regard to business areas where Gasum is a dominant player.
- We adhere to restrictions on information sharing and use during pending mergers and acquisitions (M&A) processes.
- When planning new pricing models or price reduction campaigns, we consider compliance with antitrust laws.

### Key guidelines



- 1 Deal with each customer honestly and fairly and restrict your conversation to that customer's business.
- 2 Do not discuss any company's current or future pricing strategies with competitors.
- 3 Only rely on public sources for information about competitors.
- 4 Involve the management and the Legal function to ensure compliance when you plan new pricing models, price reduction campaigns or bundled sales strategies (sale of one product on the condition of the purchase of another).
- 5 If you discuss with actual or potential competitors, distributors or resellers:
  - a. Check in advance competition law instructions in the Integrated Management System.
  - b. If conversation turns to prohibited topics, actively object, and if discussion on the topic continues, leave the situation.
- 6 When in doubt, contact the Legal function for assistance.

# 3. Respect international trade obligations

We acknowledge that trade sanctions and other restrictive measures may apply to, or otherwise affect our operations, customers or business partners. We comply with international trade and sanctions obligations in all countries where we operate. We also recognize that non-compliance with such obligations could result in significant legal, financial, and reputational consequences for the company.

## What this means for us

- We are aware that trade sanctions and other restrictive measures against countries, organizations, groups, entities and individuals, such as terrorist groups and terrorists (collectively referred to below as “restricted parties”) may affect Gasum’s operations and business activities.
- When entering into a contract or business relationship with a new partner such as a customer, distributor or supplier, we conduct risk-based due diligence to ensure that the partner is not subject to any sanctions or restrictions.
- We do not enter into business relationships with restricted parties or with parties who are not committed to comply with applicable trade obligations.
- Any business relationship with a restricted party must be immediately terminated and reported to the Group Compliance Officer for further evaluation.
- Each manager who proposes a new business partner relationship is responsible for ensuring compliance with the business partner evaluation principles and the sanctions screening process for all prospective business partners.

## Key guidelines



- 1 Identify high-risk counterparties or transactions before entering into a business relationship.
- 2 Ensure compliance with the business partner evaluation principles and screening process.
- 3 Actively monitor developments for changes in ownership structures or business transactions.
- 4 Inform business partners of obligations to comply with international trade sanctions.

## 4. Manage our business partners

Business partners – such as customers, suppliers, distributors, and resellers – are critical for the success of our company. We take action to ensure that all our business relationships are based on trust and transparency, and that we know who our business partners are and how they operate. We seek to work with others who share our commitment to responsible and sustainable business.

### What this means for us

- We follow the Gasum Procurement Principles for managing our business partners and procurement activities.
  - We communicate our expectations and requirements to our suppliers and business partners using our Code of Conduct for Business Partners.
  - Before entering into a business relationship, we perform risk-based due diligence and screen our business partners to ensure that we know who we are doing business with. We focus in particular on managing risks related to trade compliance, bribery and corruption, human rights, money laundering, fraud, and possible financial issues. We also consider social, environmental, and energy aspects.
- We continuously monitor the performance of our business partners through our assessment processes. Deviations from and non-compliance with our Code of Conduct for Business Partners may lead to the termination of the relationship.
  - Any employee who becomes aware of an instance of possible non-compliance by a business partner must report the activity to their line manager. The line manager must take action to resolve the concern and involve other relevant functions or personnel.

### Key guidelines



- 1 Know who we are doing business with. Counterparty and Credit Risk Policy sets the detailed requirements for the counterparty identification process.
- 2 Communicate our expectations to business partners following Procurement Principles.
- 3 Monitor business partners and offer support, with an understanding of how to apply our Business Partner Code of Conduct in practice.
- 4 Report and manage deviations in a timely manner.

# 5. Take responsibility for the climate

Gasum's purpose is cleaner energy. We respond to the challenge of climate change by helping our customers reduce greenhouse gas emissions and local air pollution. We are committed to achieving net zero emissions in our operations and products, and to promoting a sustainable energy transition.

## What this means for us

- We increase the availability of renewable energy and energy management services to our customers, enabling them to reduce greenhouse gas emissions and air pollution.
- We promote energy efficiency in our own operations, optimizing energy use, and employing energy-efficient technologies while also using renewable energy to reduce our carbon footprint.

- We support the circular economy by converting biodegradable waste and residue feedstocks into renewable energy and recycled nutrients.
- We consider the life cycle of our products, continuously identifying ways to reduce their climate impact and reach our climate targets.
- We identify and manage both climate-related risks and opportunities, addressing physical and transition factors, to enhance resilience and support long-term sustainable growth.
- We track progress toward net zero and share best practices.

## Climate and energy policy



- 1 We take responsibility for climate change by working toward net zero emissions by 2050.
- 2 We support the energy transition by enabling our sustainable solutions.
- 3 We use energy wisely, prioritizing efficiency and renewable sources in our operations.
- 4 We innovate for the future, promoting circular economy solutions and applying life cycle thinking to reduce impacts.

# 6. Respect the environment

Gasum is committed to respecting the environment and minimizing the ecological footprint of our operations. We aim to prevent pollution, use resources efficiently, protect biodiversity, and operate responsibly in all our activities.

## What this means for us

- We minimize air, water, and soil pollution, and control potential nuisances such as noise and odors.
- We use resources efficiently, including energy and water, and reuse water wherever possible while continuously exploring further opportunities to reduce and recycle other resources.
- We manage chemicals responsibly, ensuring safe handling and compliance with regulations.

- We protect biodiversity by reducing risks in all our own operations, preventing deforestation, and promoting sustainable resource use.
- We respect the land, property and land-use rights of local communities and indigenous peoples. Where relevant to our operations, we seek to avoid adverse impacts on people, biodiversity and natural resources and engage with affected stakeholders to prevent or mitigate such impacts.
- We continuously enhance our operations in collaboration with employees, customers, and our supply chain. We report potential environmental risks promptly.
- We maintain open communication with our stakeholders, including customers, authorities, and local communities. The environmental impacts of our activities are closely monitored and shared transparently.
- We maintain an Integrated Management System, complying with ISO 9001, ISO 14001 and ISO 50001 as well as biogas sustainability schemes to ensure continuous environmental management.

## Environmental policy



- 1 We promote sustainability by integrating zero waste and circular economy thinking into our operations.
- 2 We are aware of the regulatory and authority requirements set for our operations and ensure compliance.
- 3 We proactively make observations and follow up on any deviations to prevent environmental damage and to continuously improve our daily operations.

# 7. Respect human rights

Gasum respects human rights in accordance with the internationally recognized human rights standards. We do not accept any involvement in any human rights abuses, and we are committed to respecting all internationally recognized human rights. Our approach is based on the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Core Conventions, and the Universal Declaration of Human Rights.

We recognize our responsibility to respect human rights in our own operations and throughout our value chain. This means avoiding causing or contributing to adverse human rights impacts, addressing impacts if they occur, and seeking to prevent or mitigate risks linked to our business relationships. Our human rights due diligence framework is set out in the Gasum Human Rights Policy.

## What this means for us

- We perform risk assessments to develop our work in upholding human rights. Continuous collaboration with our different stakeholders and business partners is a crucial part of this effort.
- We seek to be a responsible actor in the societies where we operate and take actions to ensure that human rights are respected throughout our operations. We expect a similar

commitment from our business partners as specified in our Code of Conduct for Business Partners.

- We strive to avoid any risk of becoming linked, through our business relationships, to any form of modern slavery, including forced labor or human trafficking. We do not, under any conditions, tolerate the use of forced, compulsory or child labor.
- We respect the right of employees to form or join trade unions and to bargain collectively. We provide fair wages, reasonable working hours, and safe working conditions for all.
- We value diversity and ensure equality of opportunity and treatment in all our employment decisions and processes relating to our personnel, such as the recruitment and development of employees and their working conditions as well as employees' remuneration and promotion, without discrimination on grounds of gender, age, race, ethnicity, religion, political opinion, language, sexual orientation, family ties, disability or other similar aspects relating to individuals.
- We create and maintain an environment that treats all employees with dignity and respect. We do not engage in or tolerate any mental or physical threat or abuse.
- Where relevant, we respect the rights of indigenous peoples in our operations and we ensure that our operations are aligned with international standards, including the UN Declaration on the Rights of Indigenous peoples (UNDRIP) and the Indigenous and Tribal Peoples Convention (ILO 169).

## Human rights policy



- 1 We have zero tolerance for discrimination; we treat people with respect, and we protect and promote fundamental and human rights.
- 2 We provide a safe and healthy workplace.
- 3 We comply with laws related to wages, working hours and other conditions of work.
- 4 We reduce our impact on the environment and local communities.
- 5 We handle the personal data of our employees, customers, and business partners responsibly.
- 6 We conduct our business relationships ethically and with honesty.

## 8. Maintain a fair workplace

Our human resources policies and practices are based on equality and the absolute prohibition of discrimination on the basis of age, health or other similar aspects relating to a person. The foundation of our work culture and the purpose of the Gasum Compass is to enable good leadership and collaboration, a healthy working environment, and the fair treatment of our employees. Gasum wants every employee to feel valued and seeks to offer each person growth opportunities and careers that they can be proud of.

### What this means for us

- We are committed to equal opportunity in all our employment practices and policies.
- We emphasize fair treatment and equal opportunity in our processes. Every Gasum employee contributes towards achieving equality and equity in everyday life.
- We continuously invest in the personal learning and growth of Gasum employees, and we encourage our employees to lead balanced personal and professional lives.
- We focus on creating awareness and engagement regarding fair employment policies across all our businesses.
- We develop our leadership so that everyone has the opportunity to succeed at work and achieve the set goals
- We ensure that our remuneration practices are fair, reasonable and in line with market standards for our industry.
- At Gasum, our objective is to continuously develop employee wellbeing. Our preventative occupational health care aims to achieve a healthy and safe working environment and workplace community, prevent work-related health concerns, and maintain, promote, and monitor employees' health as well as their work and functional capacity in the various stages of their careers.
- A key feature of Gasum's work culture is that everyone can work safely and in peace. We have zero tolerance for harassment or any kind of inappropriate behavior. All incidents must be addressed and resolved immediately.

## The Gasum Compass



- 1 WE DELIVER ON OUR PROMISES** – This means promises to both customers and colleagues. We care for Gasum's success and the success of our customers.
- 2 WE BUILD A SAFE ENVIRONMENT TOGETHER** – Safety means both physical and psychological safety. A safe work environment means zero injuries as well as trust and respect in each interaction we have.
- 3 WE CELEBRATE AND GIVE PRAISE TO EACH OTHER** – We have fun at work together. We encourage and energize the people around us and make each other successful.
- 4 WE LEARN, SHARE AND DEVELOP** – By sharing information and collaborating, we improve our ways of working continuously. We explore new opportunities for improvement with open minds.

# 9. Protect confidential information

The objective of Gasum's communications is to exchange information in a speedy, open, efficient, active and interactive manner. We recognize that information is a critical business asset, and that non-public information is confidential and may in some cases also be considered inside information.

## What this means for us

- We acknowledge that confidential information possessed by Gasum or its business partners must be managed in a safe and trustworthy manner.
- We do not share confidential information with unauthorized parties.
- We do not accept from business partners confidential information that we are not legally entitled to.
- Any employee that possesses non-public information that can be classified as inside information is restricted from trading in Gasum's, its customers' or business partners' securities based on this information. Advising or allowing another party to use this information (i.e. tipping) is also prohibited.

- We take measures to protect confidential information when traveling and interacting with colleagues in public places such as airplanes, trains, restaurants and taxis.
- We immediately notify our line manager and the Group Compliance Officer if there is a risk of a leak of confidential information.
- Before entering into discussions where confidential information may be disclosed, we ensure that a non-disclosure agreement (NDA) has been signed.
- External communication on behalf of Gasum can only be released by authorized individuals.
- The Legal function maintains a process for managing regulatory or M&A project-related inside information and complying with regulations relating to market disclosures.

## Document classification principles



The handling of Gasum's internal documents is governed by a four-tier classification system for information:

- 1 Public information is information that can be used and disclosed outside Gasum.
- 2 Internal information is intended only for Gasum's internal use but is available to all Gasum employees.
- 3 Confidential information is intended for Gasum's internal use, and access rights to the information have been determined separately.
- 4 Classified information is internal information relating to Gasum that is only accessible by specifically designated persons.
- 5 The content owner of a document is responsible for the classification of the document.

# 10. Manage personal data & privacy

We are committed to honoring and protecting the privacy of our employees, contractual counterparties and other stakeholders as well as to processing personal data in accordance with applicable laws and regulations and good data protection practices.

## What this means for us

- We process data with integrity and confidentiality in a lawful, fair and transparent manner.
- We ensure that we have processes and organizational structures in place to protect and manage data in accordance with the EU General Data Protection Regulation (GDPR) and other applicable legislation.
- We process any leakages or infringements swiftly and in a professional manner, in accordance with our process instructions for personal data breaches, and the process is monitored by the Gasum Information and Cybersecurity Committee.
- Where applicable, we issue privacy statements informing individuals of the details surrounding data processing activities.
- Data subjects have the right to request personal data access, correction or restricted processing based on legal grounds according to the Gasum Group Privacy Statement available on our website.
- Gasum employees have the right to access all information relating to their own work by contacting HR.
- Key rules and responsibilities relating to managing personal data & privacy at Gasum are described in the Integrated Management System.

## Key guidelines



- 1 Only collect and process such personal data that is relevant and necessary and manage it in Gasum systems in accordance with relevant instructions.
- 2 If personal data of contractual counterparties other than contact person information is processed by Gasum or the counterparty, involve the Group Compliance Officer for assessment of need for data processing agreement.
- 3 If you receive requests from data subjects relating to their personal data, direct such requests to Gasum Customer Service.
- 4 If you notice a risk of leakage or infringement of personal data, notify the Group Compliance Officer and IT function immediately.

# 11. Excel in health, safety and security

Safety is our first priority. We commit to providing safe and secure workplaces for all employees at all our site, fostering a proactive safety culture, and continuously improving. We actively manage crises, business disruptions, and cybersecurity risks, while complying with all legal, regulatory, and contractual requirements.

## What this means for us

- We put safety first in everything we do.
- We actively monitor our working and operating environment and promote the safety and security of our employees, customers, and suppliers.
- Our goal is zero harm to people, the environment, and assets. Any actions or behaviours that violate laws, regulations, or instructions are addressed immediately according to established rules.
- We provide products that meet customer needs and comply with safety and security regulations.
- We evaluate hazards and risks to reduce or eliminate them. We urge staff to participate in safety activities, such as observations, Safety Walk rounds, and sessions. We investigate all accidents and take corrective actions, including for subcontractors' workers.
- We work continuously to prevent cybersecurity incidents and respond quickly if they occur. We also take proactive measures to ensure business continuity, so we can keep delivering our products and services even in exceptional situations.
- We provide safety instructions and equipment, including chemical safety, and at our sites train all employees, stakeholders, and contractors to follow the instructions.
- Our main health, safety, and security tools are compliance-focused processes, including our Integrated Management System that is compliant with ISO 9001, ISO 14001, ISO 50001 and ISO 45001.
- Each of us has the responsibility to be attentive every day to prevent safety and security incidents.

## Health and safety policy



- 1 We expect all employees to follow and act according to our safety and security principles.
- 2 Safety first. All employees are safety ambassadors and should serve as role models for safety and security.
- 3 All employees must understand and manage their risks.
- 4 We stop unsafe and unsecure behaviors and activities.
- 5 We continuously improve and openly report and learn from all safety and security incidents.
- 6 We are aware and follow emergency procedures and Business Continuity Plans.

# 12. Maintain quality excellence and regulatory compliance

Operating with the highest quality and operational excellence is core to Gasum. We provide high-quality products and services and continuously improve our operations with our customers' needs in mind. We comply with all applicable laws, regulations and record-keeping requirements. We conduct our operations in compliance with applicable tax legislation, and we do not shift value to low-tax jurisdictions.

## What this means for us

- Our main tools for quality and regulatory excellence are compliance-focused processes, including our Integrated Management System that is compliant with ISO 9001, ISO 14001, ISO 50001, ISO 45001 and the biogas sustainability schemes.
- The Integrated Management System principles are binding for all our activities and personnel.
- Line managers are responsible for awareness of country and regionally specific regulatory requirements.
- Every employee is responsible for understanding and complying with all quality and regulatory processes and procedures relevant to their role.
- Operational quality and compliance are continuously evaluated both through internal audits and by external parties and certification agencies.
- We call attention to risks and red flags relating to quality and regulatory expectations immediately with the relevant line managers.
- We actively seek opportunities to improve daily operations, products and services.
- We strive for the immediate correction of operational weaknesses and concerns.
- We expect suppliers and distributors to comply our Code of Conduct for Business Partner and industry quality standards, and we monitor compliance across our supply chain.

## Quality policy



- 1 We follow all laws and regulatory requirements in the countries where we operate.
- 2 We understand and comply with Gasum's Integrated Management System.
- 3 We ensure that business partners understand our quality requirements and expectations.
- 4 We promptly report any red flags or issues that may lead to or indicate quality issues.

# 13. Raise and address concerns

Gasum is committed to the highest standards of ethical, moral and legal business conduct. Every person in the company is accountable for responsible business behavior, which is reflected not only in our relationships with each other, but also in those with our customers, suppliers, shareholders, and other stakeholders.

The Gasum Code of Conduct and related policies and instructions are a key component of our commitment to high standards of business and personal ethics in our business operations. A healthy speak-up culture of openness, integrity and accountability is essential in order to prevent, detect and react to suspected misconduct or breaches of our Code of Conduct, Corporate Governance Policy or Integrated Management System.

## What this means for us

- Gasum encourages and expects all employees to report concerns, incidents of non-compliance or suspected misconduct using the appropriate reporting channels.
- The Gasum whistleblowing channel, available on Gasum's website and intranet, allows for anonymous reporting.

- All alleged incidents of misconduct communicated through the reporting channel are reviewed in accordance with the relevant response and review processes. Only the Group Compliance Officer and the Head of HR or a person specifically appointed by them will have access to the report.
- All reports, regardless of the reporting channel, are handled confidentially.
- Reports will not be investigated by persons who may be affected by or connected with the concern or closely associated with the alleged perpetrator.
- A whistleblower or person speaking up does not need to have firm evidence of the malpractice before expressing a concern. However, the use of the whistleblowing channel must be made in good faith.
- The HR function is responsible for monitoring and reacting to any attempt to apply a sanction or to disadvantage or discriminate against any person who expresses an intention to raise a concern, has raised a genuine concern in good faith, or cooperates in an investigation.
- Concerns of retaliation or failure to monitor and react to concerns of retaliation may be reported to the Group Compliance Officer.

## How to raise a concern



- 1 Talk to your line manager.
- 2 Discuss with HR or local management.
- 3 If you are not comfortable raising the issue with your line manager or HR, you can contact the Group Compliance Officer.
- 4 Alternatively, you can file a report using the confidential whistleblowing reporting channel.

# Gasum



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