



Desert Control Code of Conduct

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Desert Control Code of Conduct

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INTRODUCTION

Desert Control AS and its subsidiaries (collectively, "Desert Control") are committed to conducting their business under the highest ethical standards and in full compliance with all applicable laws and regulations in the jurisdictions in which Desert Control operates. Desert Control emphasizes its obligation to comply with these standards and for all employees, workers, hired-in consultants, interns, etc. (collectively, "Employees") to adhere to this Code of Conduct.

DELEGATION OF AUTHORITY

Only employees who are specifically authorized by the Company's Board of Directors, or by laws, may commit the company to others. A "commitment" includes the execution of any written agreement, the making of any oral agreement, or any other undertaking that obligates or binds the company in any respect, whether or not it involves the payment of money. Employees must never execute a document or otherwise commit the company unless they have clear authority to do so. They should check with their supervisor to determine what authority limits have been delegated to them. Specific Delegation of Authority policies and delegation matrixes may be provided, still the remaining conditions of this Code of Conduct applies. Failure to follow this policy may subject the employee to disciplinary action.

CONFLICTS OF INTEREST

Desert Control employees should not have any financial or other business relationships with suppliers, customers or competitors that might impair, or even appear to impair, the independence of any judgment they may need to make on behalf of the company. Unless otherwise stated, employees are not allowed to perform services, have a financial or material interest in a private company that is, or may become, a supplier, customer, or competitor of the company. All employees should familiarize themselves with the regulations, laws, and provisions that apply to their area of responsibility, and make sure they are followed. Employees must not in any way recommend or initiate any action to breach or bypass relevant laws and regulations, e.g. in tax-related matters.

No person acting on behalf of the company shall seek to gain privileges for himself (or any closely related persons) that are inappropriate or that may in any way damage the company's interests. Conflicts of interest are not always obvious. When in doubt, the matter should be discussed with one's superior. If personal interests can affect decisions in an issue the employee is responsible for, or others may regard that as possible, the matter should be discussed with the manager. The manager should consider whether other employees or the outside world will be able to doubt the employee's competence or ethical integrity. Employees have an obligation to disclose to their supervisors any situation that presents the possibility of a conflict of interest between the employee and the company.

Definition of Conflict of Interest

A "**conflict of interest**" is a personal, business, financial, civic or professional interest, relationship or activity that in any way conflicts with, or appears to conflict with, a Person's ability to (i) perform his or her duties or responsibilities on behalf of the Company with undivided loyalty or (ii) to make objective and effective decisions on behalf of the Company and in its best interests.

Applicability to Immediate Family Members

Anything that constitutes a conflict of for a Person's immediate family will also be a conflict of interest for such Person. For purposes of this Policy, "**immediate family**" means any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law of a Person and any person (other than a tenant or employee) sharing the household of such Person. Accordingly, references to "Person" in the descriptions of conflicts of interest in this Policy should be read to encompass a Person's immediate family or any other close relative.

All Conflicts of Interest are Prohibited Unless Formally Approved

Each Person must disclose all conflicts of interest pursuant to the procedures set forth below. This rule applies to all actual and potential conflicts of interest, as well as any conduct that may create the appearance of a conflict of interest. Disclosure must take place as soon as the Person identifies that there may be a conflict of interest and, whenever possible, before the Person engages in the conduct in question. All conflicts of interest are prohibited unless formally approved in writing.

Procedures for the Disclosure and Review of Conflicts of Interest

- 1) Directors and executive officers must disclose all conflicts of interest to, and receive written approval from, the Board of Directors (the “**Board**”) (or such committee of the Board with delegated authority to address conflicts).
- 2) All other Persons must disclose all conflicts of interest to their direct manager and receive written approval from the CEO.
- 3) A written approval shall continue in effect until it is reversed, modified or withdrawn.
- 4) When changed circumstances or new developments occur, a Person is responsible for informing the Company of such changes in the same manner as described above. Upon review, the previous decision may be reversed, modified or withdrawn.
- 5) When a conflict of interest has been disclosed or otherwise identified, the Company may undertake, but is not limited to, the following actions:
 - a) Prohibiting the Person and his or her direct reports from involvement in decisions that could impact or are related to the subject matter of the conflict;
 - b) Prohibiting the Person from continuing to maintain the conflicted interest or, alternatively, terminating or otherwise modifying the Person’s employment; and
 - c) Imposing information barriers relating to the conflict.

Examples of Conflicts of Interest

- 1) Any ownership or financial interest in a supplier, client, customer, business partner, subcontractor or competitor of the Company (each a “**Covered Party**”).
- 2) Acting as an officer, director, partner, consultant, representative, agent, advisor or employee of a Covered Party.
- 3) Assisting any Covered Party in competing with, or hiring any employee or consultant from, the Company.
- 4) The receipt of any money, gifts, travel or excessive entertainment from any current or prospective Covered Party.
- 5) Participating in any sale of anything to the Company or the purchase of anything from the Company, except on the same terms and conditions as comparable Persons are permitted to so sell and purchase.
- 6) Engaging in a financial transaction, arrangement or relationship (including indebtedness or guarantee of indebtedness) involving the Company, other than (i) an employment agreement properly authorized by Company management or (ii) those transactions, arrangements or relationships that an authorized member of the Company’s Executive Leadership Team has approved (or where the transaction, arrangement or relationship is with an Executive Leadership Team member, the Board of Directors or a committee thereof has approved).
- 7) Participating in a transaction covered by the Policies and Procedures Regarding Related Person Transactions.
- 8) Participating in a financial transaction of a current or prospective Covered Party, such as a securities offering, if knowledge of such opportunity is gained through the Person’s employment or relationship with the Company.
- 9) Usurping a corporate opportunity, as described below under Corporate Opportunities.
- 10) An outside directorship, unless permitted by below under Board Memberships.
- 11) Participating in any activity that could lead to or give the appearance of unapproved disclosures of proprietary information of the Company or which is otherwise entrusted to the Company.
- 12) Using proprietary or confidential Company information for personal gain or to the Company’s detriment.
- 13) Using Company assets for personal use or benefit, except as otherwise permitted by the Company’s Code of Conduct and Compliance Policies.
- 14) Employment with, or an offer of future employment or compensation from or to, a Covered Party.
- 15) A significant financial involvement with an employee or representative of a Covered Party.
- 16) Dealing directly, in the ordinary course of a Person’s Company duties or responsibilities, with an immediate family member employed by a Covered Party.
- 17) A direct management reporting relationship between Persons with a romantic or familial relationship.
- 18) Acting as a consultant, advisor or expert witness in any type of legal proceeding or similar process unless retained to act in that capacity by the Company.

Corporate Opportunities

- 1) This Policy imposes on each Person a duty to not divert corporate opportunities to himself or herself or his or her affiliates. Generally speaking, a corporate opportunity is a business opportunity in the Company's line of business which the Company may have an interest or expectancy or is an opportunity of which it would otherwise be unfair or inequitable for the Employee to take advantage. A Person may be subject to liability to the Company if he or she usurps a corporate opportunity.
- 2) In the event that an executive officer or director wishes to pursue an opportunity that could potentially be deemed a corporate opportunity, he or she must follow the procedures for the disclosure and review of corporate opportunities as may be established by the Board.
- 3) All other Persons who wish to pursue an opportunity that could potentially be deemed a corporate opportunity must disclose the details to his or her direct manager. The details will be communicated to the Executive Leadership Team which will make such inquiries as it deems appropriate regarding the interest of the Company in the opportunity and its potential impact on the Company's operations or reputation. The Company may decide to approve or disapprove of the Person's participation in the opportunity in its sole discretion.
- 4) If the Company does not approve a Person's participation in an opportunity, the Person must forgo any participation in it.

Board Memberships

- 1) An executive may not accept a position as a director of a for-profit business without the consent of the Board.
- 2) All other Persons must obtain approval from their direct manager prior to accepting a position as a director of a for-profit business. If the business is a publicly traded company, approval is also required from a service line leader and the CEO. If a business may become publicly traded while a Person is serving as a director, the Person must obtain approval again as if the company were publicly traded.
- 3) Approval of board service shall be in the sole discretion of the Company. When considering whether to approve the request, the Company will take into account the nature and extent of the proposed service, the potential impact on job performance and the potential conflicts of interest with the Company's business. The Company may also consider, among other things, whether the affiliation is beneficial to the Company's interests, whether the time required will impact the Person's ability to fulfill his or her duties and responsibilities with the Company, whether the organization carries adequate insurance to protect the Person as a director and whether the Person's participation will imply that the Company sponsors the organization.
- 4) All Persons are encouraged to participate in civic, charitable and professional activities and Company permission is not required prior to accepting a board position with a non-profit entity. However, Persons have the responsibility to disclose the affiliation to the Company.
- 5) All board positions remain subject to the rules described in this Policy. The Company may determine, in its sole discretion, that a Person must relinquish a board position due to, without limitation, any of the factors the Company may consider in approving board positions as described above, an actual or perceived conflict of interest or if it would reflect adversely on the Company's business or reputation.

INTELLECTUAL PROPERTY

Desert Control expects its Employees to protect the intellectual property (IP) of Desert Control and its business partners and suppliers (including the other Third Parties). Employees must ensure to use company IPR agreements in all dealings with external parties that may expose or involve current or future IP. Employees must consult with the applicable IP owner in advance of using or disclosing Desert Control's or another party's intellectual property. Desert Control shall remain the owner of intellectual property and no rights or interests are transferred to Employees or Third Parties.

CONFIDENTIAL INFORMATION

Desert Control expects its Employees to keep confidential all proprietary and sensitive information. Desert Control believes its confidential proprietary information is an important asset in the operation of its business and prohibits the unauthorized use or disclosure of this information. Desert Control also requires its employees to fully comply with the regulations governing the disclosure of proprietary information. Company NDA's should be used in all external relations.

To protect confidential information, it is company policy that:

- Confidential information within the company is on a need-to-know basis.
- Confidential information must be marked appropriately.
- Confidential information of the company should only be disclosed when:
 - It is required by law
 - It is done in accordance with the company's disclosure guidelines and is necessary to further the company's business activities
 - The interests of the parties involved are covered by legally binding Non-Disclosure Agreements

DESERT CONTROL EMPLOYEES SHALL COMPLY WITH:

Economic Sanctions, Anti-Boycott, Export Controls

- Comply with all applicable local and international economic sanction laws and regulations (including but not limited to the local country of operation, Norway, EU, UK, and USA laws and regulations).
- Never conduct business on Desert Control's behalf with individuals, entities, organizations or countries that are subject to economic sanctions laws and similar regulations.
- Never participate in any boycott or restrictive trade practice, unless sanctioned by the applicable authorities.
- Comply with all applicable local and international export control, re-export and import restrictions.

Antitrust and Competition Law

- Comply with all applicable local and international antitrust and competition laws and regulations.
- Compete lawfully in all markets in which Desert Control operates.
- Obtain information about Desert Control competitors only from lawful and appropriate sources.
- Never discuss with any competitor prices, bids, customer sales, bid rigging, market allocation, or other competitively sensitive and/or confidential information.

Anti-Money Laundering

- Comply with all applicable local and international laws and regulations pertaining to the detection, prevention, and reporting of potential money laundering and terrorist financing activities.
- Desert Control opposes all forms of money laundering and shall take precautions to prevent that financial transactions with the company may be used by others for money laundering. In the event of any suspicion of such activity, this must immediately be reported to the company CEO, or Chairman, or the Board of Directors.

Anti-Corruption, Bribes, and Gifts

- All Employees shall act in compliance and accordance with all applicable anticorruption laws (for example, the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act, Anti-corruption in EU legislation and other international governing rules), including those that prohibit the promise, the payment, the authorization, or the giving directly or indirectly of money or things of value to any person or entity (including government officials, members of royal families, employees of state-owned enterprises and any related parties such as family members of those groups) corruptly to (a) influence any official act or decision; (b) secure any improper advantage; (c) obtain or retain business, or to direct business to any person or entity; or (d) induce or reward any favorable action in any matter related to the cooperation with or services provided, and as an integral core principle. No payment in any form shall be made directly or indirectly to anyone for the purpose of obtaining or retaining business, or to obtain any other favorable action. This applies whether the benefit is offered directly or through middlemen. A violation of this policy may subject the employee to disciplinary action as well as potential criminal prosecution.
- No one who represents the company may offer or receive gifts, services, provisions, or other courtesy gestures that may be deemed to be capable of influencing business relations. Employees shall always exercise care as far as offering or receiving gifts or courtesy gestures. Employees may not offer gifts or other compensation if it reasonable to assume that this is likely to influence business decisions. Gifts or other benefits to business relations must be in accordance with locally acceptable business customs. Gifts and benefits may only be given

if they are of modest value and if the time and place are appropriate and in accordance with the Code of Conduct policy of Desert Control and receiving party.

- Employees may not receive gifts of money or other benefits that may influence – or be considered to influence – their integrity or independence. If anyone is offered or has received such favor in excess of normal courtesy gifts or benefits, his/her supervisor must be informed immediately. Openness in connection with receiving and giving gifts and other advantages shall be practiced, and any material value shall always be reported in order to comply with other rules including taxation etc. All gifts and other benefits that are not from the employer must be registered. If any gifts are returned, it must be done in a way that is of the least possible offense to the giver. When gifts are given to business contacts, the same limitations apply. Desert Control’s motive and the recipient’s integrity must never be in question.
- Employees shall never pay bribes or provide other improper benefits to any person (whether or not a government official) to obtain and retain business or secure a business advantage.
- Employees shall never promise, offer, or authorize payment of money or anything else of value to a government official, including employees of government-owned or government- controlled entities (including non-governmental agencies and officials, such as a United Nations agency) in order to obtain or retain business, or induce the government official to do or not do something in violation of the official’s lawful duties, or secure a business advantage.
- Travel, accommodations, and/or training courses on invitation from vendors must be approved by supervisors, with strict requirements to content and benefit. Events that are directed toward customers shall be of modest character and have content that is business related. Comply with all applicable local and international anti-corruption laws, including the United States Foreign Corruption Practices Act and all other applicable laws that prohibit corruption, extortion, kickbacks, or bribery, and including the U.K. Bribery Act 2010.

GDPR, Data Privacy and Security

- Comply with all local and international privacy and data protection laws and regulations, including laws and regulations regarding the cross-border transfer of personal information and GRPR.
- Maintain appropriate procedures, safeguards and controls to secure and protect the confidentiality and integrity of all personal information in compliance with the Desert Control GDPR and Data Privacy Policy and the Desert Control GDPR and Privacy Policy for Employees and Former Employees.

Insider Trading

- Never transact in Desert Control securities or another company’s securities (including companies unaffiliated with Desert Control) while in possession of material, non-public information relating to Desert Control or such other company where that information was obtained in the course of performing services to Desert Control.
- Never pass on (“tip”) confidential or material non-public information to others or recommend to anyone the purchase or sale of the relevant securities if you are in receipt of material non-public information where that information was obtained in the course of performing services to Desert Control.

Commitment to Human Rights

- As a global business Desert Control may operate in markets of mixed risk environment. Desert Control takes Human Dignity, Working Environment, Equality and Personal Conduct very seriously. Our Code of Conduct specifically provides requirements for the following:
 - Commit to act ethically and with integrity in all our work and business relationships.
 - Support international human rights as they are specified in the United Nations' Universal Declaration of Human Rights including related conventions. Human dignity, protection of privacy, and the rights of those one is in contact with through work are to be respected. No person shall in any way cause or contribute to violation of or other evasion of human rights.
 - The company is opposed to forced labor, including work performed as payment of debt, and have a zero-tolerance policy for child labor.

Anti-Slavery and Anti-Trafficking

- Always protect and advance human dignity and human rights in business practices. Commit to a zero-tolerance approach to any form of modern slavery. Commit to act in an ethical manner, with integrity and transparency.

- Commit to ensure effective systems and controls to safeguards against any form of modern slavery taking place within the business. An Anti-Trafficking in Persons Policy is adopted by Desert Control in order to comply with International Government Policies on Human Trafficking, which includes details of how staff can report matters of concern and a prohibition on retaliation against those who report human trafficking.
- Commit to a hiring policy which includes 'right to work' checks for all employees to safeguard against human trafficking or individuals being forced to work against their will.
- This statement is made pursuant to the UK Modern Slavery Act 2015 of which Desert Control is committed to.

Child Labor – Minimum Age Convention

- Comply with the [International Labour Organization \(ILO\)](#) and the [U.N Convention on the Rights of the Child](#) guide our policy on child labor. When it comes to legal aspects, always:
 - Follow the stricter law if more than one laws apply (e.g. state and federal, local and international).
 - Require suppliers, partners and vendors to follow the stricter applicable laws and recognize children's rights. They must also require their own suppliers, subcontractors and stakeholders to do the same.
 - Desert Control is committed not to do business with any organization that employs children younger than 15. This is as a condition for every contract we sign, and we reserve the right to break the contract without penalty if our stakeholder violates this condition and refuses to agree on or follow through with acceptable cure plans.

Non-Discrimination and Fair Pay

- Desert Control have a strict non-discrimination policy. We believe everyone should be treated equally regardless of race, sex, gender identification, sexual orientation, national origin, native language, religion, age, disability, marital status, citizenship, genetic information, pregnancy, or any other characteristic protected by law. We have a zero-tolerance policy for sexual harassment or discrimination, racial harassment or discrimination, or any other form of harassment and discrimination. We are committed to fair pay, transparent compensation principles and a diverse and inclusive workplace.

Environmental and Sustainability Compliance

- Desert Control is committed to conducting its business in compliance with all applicable environmental laws and regulations in a manner that has the highest regard for the health, safety, environment, and well-being of employees, nature, natural resources, and the general public. Desert Control commits to minimizing its impact on our environment through:
 - Providing a safe and healthful workplace;
 - Having an environmentally sustainable aware culture, where responsibility is assigned and understood;
 - Being an environmentally responsible neighbor in our community;
 - Conserving natural resources by reusing and recycling;
 - Using, in our own operations, processes that do not adversely affect the environment;
 - Ensuring the responsible use of energy throughout the organization;
 - Participating in efforts to improve environmental protection and understanding;
 - Taking steps to improve environmental performance continually;
 - Conducting rigorous audits, evaluations, and self-assessments of the implementation of this policy;
 - Working with suppliers who promote sound environmental practices; and
 - Enhancing awareness among our employees, contractors, partners, customers, and users – educating and motivating them to act in an environmentally responsible manner.
 - The company's activities shall not be harmful to persons or cause loss of material assets. Reduction of pollution and protection of the internal and external environment shall be consistent with the requirements and premises of society.

COMPETITIVE INFORMATION

Illegal practices of obtaining competitive information are absolutely prohibited. This includes, but is not limited to:

- Corporate espionage.
- Seeking confidential information in a manner that violates a contractual obligation or commitment.
- Any form of questionable intelligence gathering.

AGREEMENTS WITH COMPETITORS

Formal or informal agreements with competitors that seek to limit or restrict competition in some way are illegal. Unlawful agreements include those which seek to fix or control prices; allocate products, markets or territories; or boycott certain customers or suppliers. To ensure compliance with antitrust law, discussions with competitors regarding any of these potential agreements is a violation of company policy and may subject the employee to disciplinary action as well as the potential for criminal prosecution.

CUSTOMERS, SUPPLIERS AND COMPETITOR RELATIONS

It is company policy to treat customers, business allies and suppliers fairly and not engage in anticompetitive practices that unlawfully restrict the free market economy. Customers should be met with insight, respect, and understanding. You should always seek to attend to the customer's needs in the best possible way within the business ethical framework that is in effect for the business. The customer's protection of privacy should be safeguarded in accordance with the personal privacy laws that are in effect and the Desert Control GDPR and Privacy Policy. You may not cause or contribute to breach of normal or specific restrictive practices, such as illegal price collaboration, illegal market sharing, or other conduct that is opposed to current antitrust legislation.

Suppliers and vendors are to be treated impartially and justly. Vendors who are competing for contracts must be able to trust the integrity of the selection process at all times. The company's competitors must be met in an honest and professional manner. Desert Control shall not talk in harmfully negative manners about any competitor, but rather focus on the strengths and positive contribution Desert Control represents. Public authorities shall be met in an open and correct manner in accordance with local customs and rules.

GOVERNMENT REPRESENTATIVES

What is acceptable practice in the commercial business environment may be against the law or the policies of federal, state or local governments. Therefore, no gifts or business entertainment of any kind may be given to any government employee without the prior approval of the company's legal counsel, except for items of nominal value (less than \$50) if explicit written approval is given by Desert Control AS, CEO.

BUSINESS ENTERTAINMENT

Appropriate business entertainment in connection with business discussions or the development of business relationships is generally deemed appropriate in the conduct of official business. This may include business-related meals and trips, refreshments before or after a business meeting, and occasional athletic, theatrical or cultural events. The Code of Conduct policy in entirety applies to any such situation, and equally to giving or receiving entertainment.

EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of Desert Control to ensure equal treatment for all employees and applicants, regardless of race, color, religion, national origin, age, sex, sexual orientation, or mental/physical capacity. This policy applies to all company activities, including, but not limited to, recruiting, hiring, training, transfers, promotions and benefits.

HEALTH, SAFETY AND ENVIRONMENT (NO: HMS)

Desert Control is a drug-free workplace. This means that being under the influence of intoxicating substances while at work is not permitted. Limited amounts of alcohol may be served when local custom and special occasions deem it appropriate to do so. Desert Control is committed to promoting responsible behavior regarding the use of alcohol. As a responsible employer Desert Control encourage employees to inform themselves about the potentially harmful effects of alcohol and other drugs upon the individual and the community. Employees must take responsibility for their own actions and consider the impact their choices will have on others. All members have a duty to accept their obligations and will be held accountable for upholding the standards set forth for appropriate behavior.

Desert Control has a zero-tolerance for the use of drugs, and expects all employees, contractors and partners to demonstrate respect for one another, be accountable for their choices, and work to limit any negative effects of drugs and alcohol. It is Desert Control's responsibility that all employees have a safe working environment and are not exposed to danger. The company shall be characterized by continual efforts to improve health, safety, and environment in our surroundings and in connection with our business relationships.

EMPLOYEE RELATIONS

It is the company policy that all employees and supervisors, should strive to meet the following objectives:

- Respect each employee, worker and representative of customers, suppliers and contractors as an individual, showing courtesy and consideration and fostering personal dignity;
- Make a commitment to and demonstrate equal treatment of all employees, workers, customers, suppliers and contractors without regard to race, color, gender, religion, age, national origin, citizenship status, veteran status, sexual orientation or disability;
- Provide employment opportunities to qualified individuals with disabilities and veterans;
- Encourage employees to voice their opinions freely about the policies and practices of the company by communicating and practicing an open-door policy;
- Provide a workplace free of harassment on the basis of race, color, gender, religion, age, national origin, citizenship status, veteran status, sexual orientation or disability;
- Keep employees generally informed of the policies, plans and progress of the company through regular communications;
- Afford employees a reasonable opportunity, consistent with the needs of the company, for training to become better skilled in their jobs;
- Encourage promotion from within, consistent with the needs of the company, whenever qualified employees are available;
- Provide and maintain a safe, healthy and orderly workplace; and
- Assure uniformly fair compensation and benefit practices that will attract, reward and retain quality employees.

NON-HARASSMENT AND SEXUAL HARASSMENT

It is company policy to provide a workplace free from harassment. Harassment may be unlawful and is prohibited whether it occurs in the workplace, at customer or vendor sites, or at other employment related events or activities.

Harassment includes, but is not limited to:

- Verbal harassment (epithets, derogatory statements, slurs)
- Physical harassment (hitting, pushing or other aggressive physical contact)
- Visual harassment (posters, cartoons, drawings).
- Sexual harassment is (unwelcome sexual advances, requests for sexual favors, sexual epithets and verbal or physical conduct of a sexual nature)

Employees who observe, learn of, or are subjected to harassment, are responsible immediately to report the conduct to their manager, the CEO, the Chairman, or the representative of the Board of Directors for prompt investigation. The company will act promptly and vigorously to take corrective action and appropriate discipline with respect to any harassment or retaliation, up to and including termination of offending individuals.

HONEST, ETHICAL AND FAIR CONDUCT

Each person owes a duty to the Company to act with integrity. Integrity requires, among other things, being honest, fair and candid. Deceit, dishonesty and subordination of principle are inconsistent with integrity. Service to the Company should never be subordinated to personal gain an advantage.

USE OF COMPANY ASSETS

Desert Control's assets are to be used only for the legitimate business purposes of the company and its subsidiaries and only by authorized employees or their designees. This includes both tangible and intangible assets. Desert Control's electronic mail (e-mail) system should be restricted primarily to company business. Highly confidential information should be handled appropriately. The company reserves the right at any time to monitor and inspect, without notice, all electronic communications data and information transmitted on the network and electronic files located on personal computers owned by the company or computers on the premises used in company business to the extent allowed by law. The company's treatment of personal data shall be the object of such care and responsibility as is required by law and other official regulations. (For more information refer to Desert Control GDPR and Privacy Policy for Employees), Third party software is provided as a productivity tool for employees to perform their job functions. To the extent permitted under applicable law, employees, contractors and temporary employees shall assign to the company any invention, work of authorship, composition or other form of intellectual property created during the period of employment.

Employees may not enrich themselves from the company's material or immaterial values such as property, special knowledge, methods, concepts or ideas. Employees are obliged to show moderation and loyalty to the company on purchasing and other use of the company's funds. Use of the company's funds for i.e. CSR or marketing related sponsorships, must be authorized at two levels before payment to the individual. Any purchasing with personal kickback to the employee is not permitted.

RECORDING TRANSACTIONS, INTERNAL CONTROL, ACCOUNTANCY, AND DISCLOSURE

Desert Control shall make and keep books, invoices, records and accounts that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company. Each employee shall maintain accurate and fair records of transactions, time reports, expense accounts, and other company records. The company shall devise and maintain a system of internal controls sufficient to provide reasonable assurances that transactions are properly authorized, executed, and recorded. No entries will be made that intentionally conceal or disguise the true nature of any company transaction. Desert Control shall have good internal control that ensures that goals and strategies are complied with and lived by. Internal control shall ensure that business processes are effective and within acceptable limits of risk, that physical and immaterial values are protected and utilized, that financial information is correct and timely, that laws, rules, and regulations are followed. Internal control is a management responsibility, but it is one that is shared by everyone. The company's accountancy shall ensure that all transactions are correctly registered in compliance with current laws and generally accepted accounting principles.

Each person must:

- Always maintain documentation, books, and records that accurately reflect the true nature of transactions;
- not knowingly misrepresent, or cause others to misrepresent, facts about the Company to others, whether within or outside the Company, including to the Company's independent registered public accountants, governmental regulators, self-regulating organizations and other governmental officials, as appropriate; and
- in relation to his or her area of responsibility, properly review and critically analyze proposed disclosure for accuracy and completeness.

In addition to the foregoing, the Chief Executive Officer and Chief Financial Officer of the Company and each subsidiary of the Company (or persons performing similar functions), and each other person that typically is involved in the financial reporting of the Company, must familiarize himself or herself with the disclosure requirements applicable to the Company as well as the business and financial operations of the Company.

Special Reporting for Internal Controls and Financial-Reporting Fraud. Each person must promptly report (in accordance with the below mentioned Whistleblower Policy and Procedures) any information he or she may have concerning (a) significant deficiencies in the design or operation of internal and/or disclosure controls that could adversely affect the Company's ability to record, process, summarize and report financial data or (b) any fraud that involves management or other employees who have a significant role in the Company's financial reporting, disclosures or internal controls.

WHISTLEBLOWER POLICY

Purpose

Desert Control AS and its subsidiaries are committed to high standards of ethical, honest and legal business conduct. These Policies and Procedures provide an avenue for employees and other persons to bring to our attention concerns regarding accounting, internal control, and auditing matters such as:

- irregular accounting methods, auditing conduct, internal controls or financial reporting practices and deficiencies in the design or operation of internal and/or disclosure controls;
- violations of local and international law, including but not limited to; Norwegian, EU, UK, USA laws, including the Foreign Corrupt Practices Act, Sarbanes-Oxley Act of 2002 (the “**Sarbanes-Oxley Act**”) and Dodd-Frank Wall Street Reform and Consumer Protection Act (the “**Dodd-Frank Act**”); and
- any fraud that involves management or other employees who have a significant role in the Company’s financial reporting, disclosures or internal controls.

This Policy shall reassure employees that they will be protected from reprisals for raising such concerns.

Policy overview

If an employee believes that the company's books and records are not being maintained in accordance with these requirements, the employee should report the matter directly to their supervisor or to the company's Chief Financial Officer. When an employee is faced with a tough ethical decision or whenever they have any doubts as to the right thing to do, they should talk to someone else such as their supervisor, another manager, the Chief Executive Officer, or the Chairman, or the Board of Directors.

It is the policy of the Company to encourage employees and other persons when they, in good faith, reasonably believe that any questionable conduct has occurred, is occurring or is about to occur, to immediately report those concerns. Desert Control will not permit any form of retribution against any person, who, in good faith, reports known or suspected violations of company policy.

The Company strictly prohibits discrimination, retaliation or harassment of any kind by any Company officer, director, employee or agent against any person who in good faith reports, or participates in an investigation of reported complaints of, questionable or illicit conduct.

Reporting procedures

In order to facilitate the reporting of concerns, the Company’s Board of Directors has established the following procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (“**Accounting Matters**”).

Scope of Matters Covered by These Procedures

These procedures relate to complaints relating to any questionable accounting or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in, or noncompliance with, the Company’s internal accounting controls;
- misrepresentation or false statements regarding a matter contained in the financial records, financial statements, audit reports or any filings made with the Securities and Exchange Commission;
- deviation from full and fair reporting of the Company’s financial condition;
- substantial variation in the Company’s financial reporting methodology from prior practice or from generally accepted accounting principles;
- issues affecting the independence of the Company’s independent accounting firm;
- falsification, concealment or inappropriate destruction of corporate or financial records; and
- alleged retaliation against employees who make, in good faith, allegations with respect to Accounting Matters (a “**Retaliatory Act**”).

Receipt of Complaints

Persons with concerns regarding Accounting Matters or Retaliatory Acts may report their concerns to the CEO, or the Company’s Chairman, or Board of Directors (the “**Complaint Recipient**”). The CEO and/or the Company’s Board of Directors may act separately or jointly in investigating and processing reported concerns if they deem appropriate.

Treatment of Complaints

Upon receipt of a complaint, the Complaint Recipient(s) will (i) determine whether the complaint pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender. The Company will maintain confidentiality to the fullest extent possible, consistent with the need to conduct an adequate review.

The Complaint Recipient(s) will take all appropriate action to investigate any reported concern. If the Complaint Recipient(s) determine that the complaint actually pertains to Accounting Matters, the Complaint Recipient(s) will inform, and provide the relevant facts and circumstances to, the Board of Directors. Following review by the Board of Director or any committee or person appointed by the Board of Directors, the Board of Directors will, in its sole discretion, take corrective measures as appropriate, including disciplinary or preventive action or notification to the government or other appropriate law enforcement authorities, or directing the Company to make any required disclosure.

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act and Section 922 of the Dodd-Frank Act.

COMMUNICATION AND CONTACT WITH THE MEDIA

All information must be reliable and correct and maintain high professional and ethical standards. When using external data in communications, consistent use source with references is to be included. Trust and integrity are crucial to everything we do as a company, we shall therefore take appropriate measures to, for example, communicate results of product tests and effects of implementing our services in a conservative manner. We shall strive to be known for always delivering on or beyond expectations.

All communication with the media shall be handled by the CEO and/or the Chairman of the Board.

REPORTING VIOLATIONS AND ACCOUNTABILITY

The Board of Directors is responsible for applying this Code of Conduct to specific situations in which questions are presented to it and has the authority to interpret this Code of Conduct in any particular situation. Any person who becomes aware of any existing or potential breach is required to notify the CEO, or the Chairman, or the Board of Directors promptly. Failure to do so is, in and of itself, a breach of this Code of Conduct.

Specifically, each person must:

- Notify promptly of any existing or potential violation of this Code of Conduct; and
- Not retaliate against any other person for reports of potential violations that are made in good faith.

The Company will follow the following procedures in investigating and enforcing this Code and in reporting on the Code:

- The CEO will take all appropriate action to investigate any reported potential violation of the Code; *provided*, that the CEO will report to the Chairman and the Board of Directors, and the Board of Directors will take all appropriate action to investigate, any reported potential violation of the Code by any of the Company's directors, principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions.
- Any alleged violations relating to internal controls and financial-reporting fraud will be processed in accordance with the mentioned Whistleblower Policy and Procedures.
- Upon determination by the CEO, or the Chairman, or the Board of Directors, as applicable, that a breach has occurred, the Company will take or authorize such disciplinary or preventive action as it deems appropriate, after consultation with the Company's internal or external legal counsel, up to and including dismissal or, in the event of criminal or other serious violations of law, notification of the Company Act or other appropriate law enforcement authorities.

No person following the above procedure shall, as a result of following such procedure, be subject by the Company or any officer or employee thereof to discharge, demotion, suspension, threat, harassment or, in any manner, discrimination against such person in terms and conditions of employment

OVERSIGHT AND ADMINISTRATION

The Board of Directors has the authority to oversee and administer these Policies and Procedures and to apply and interpret them in any particular situation.

INQUIRIES AND UPDATES

All inquiries and questions in relation to this Code of Conduct or its applicability to particular persons or situations should be addressed to Desert Control's CEO or the Chairman of the Board of Directors.

Desert Control's Board of Directors may update this Third-Party Code of Conduct from time to time.

The Board of Directors
Desert Control AS
Sandnes, Norway, 26. March 2021