

PMtech Engineering OÜ

Code of Conduct and Ethics

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A Message from Our Leadership

At PMtech Engineering, we are dedicated to working responsibly and sustainably as we support the construction and infrastructure sectors using BIM and digital twin technologies. Our people, suppliers, and partners all play a key role in helping us achieve our goals with integrity and professionalism.

PMtech Engineering emphasizes several core values that guide its operations and company culture:

High-Quality Service: The company is committed to delivering top-quality services by leveraging the latest technologies and focusing on continuous employee training and development.

Employee Development and Care: PMtech values its employees as a central asset, investing in their growth and well-being to foster a motivated and skilled workforce.

Sustainable Development: A strong commitment to sustainability and environmental responsibility is evident in PMtech's projects, which integrate eco-friendly practices.

Innovation and Technological Advancement: The company embraces innovation by utilizing advanced tools and methodologies, such as Building Information Modeling (BIM), to enhance efficiency and precision in its services.

Lean Construction Principles: PMtech supports lean construction methodologies, aiming to implement projects "just in time" and at the lowest possible cost without compromising quality.

This Code of Ethics and Conduct outlines the basic standards we follow. It helps guide our decisions, ensures we act responsibly, and supports a workplace built on trust of employees, respect to partners, clients and community, and responsibility to environment.

Principle 1: Equal opportunity for all employees

PMtech Engineering is firmly committed to the principle of equal opportunity in our hiring and employment practices. Employment decisions are made without regard to race, colour, sex, religion, national origin, age, disability, or any other status protected by law. This commitment

applies to all areas of the employment relationship, including recruitment, hiring, training, job assignments, promotions, transfers, terminations, and compensation and benefits administration.

Principle 2: Commitment to fair competition

PMtech Engineering strictly prohibits any form of anticompetitive or unfair business practices. All employees are expected to compete ethically and comply fully with applicable competition and antitrust laws.

Employees must not engage in any agreements or actions, whether formally or informally, that could restrict fair competition. This includes activities such as price-fixing, market manipulation, bid rigging, or any conduct that unfairly limits market access or harms competitors, partners, or consumers.

Unfair competition, including the misuse of prior business relationships or the intentional disruption of other companies' operations, is also not tolerated.

Principle 3: Zero tolerance to corruption in any form

PMtech Engineering maintains a zero-tolerance policy toward corruption. Employees must never offer or provide anything of value (directly or indirectly) to government officials, clients or business partners in order to gain an improper advantage. This includes any payments, offers of payment, or items of value intended to influence decisions or obtain an unfair business or personal benefit.

Principle 4: Acceptance of advantages

At PMtech Engineering, employees must not solicit or accept gifts, benefits, or other advantages from clients, suppliers, contractors, or any parties conducting business with the company.

Gifts offered in an official capacity are considered property of PMtech Engineering and should generally be declined—especially if acceptance could create a conflict of interest, appear improper, or compromise the company's integrity.

It is equally prohibited to offer gifts or benefits to third parties with the intention of gaining preferential treatment or influence in any activity related to PMtech Engineering.

Exceptionally, low-value gifts that align with customary business and social practices that cannot be politely refused may be accepted.

Principle 5: Transparency in financial reporting

All PMtech Engineering transactions must be properly recorded to allow the preparation of accurate financial statements in accordance with generally accepted accounting principles. Under no circumstances should false or misleading entries be made in PMtech Engineering's books or records, and employees must not engage in any actions that could lead to such violations.

PMtech Engineering must not maintain any undisclosed or unrecorded funds or assets for any reason. All payments made on behalf of PMtech Engineering must be supported by appropriate documentation and must only be used for the purposes stated in that documentation.

Principle 6: Conflicts of interest prevention

A conflict of interest arises when an employee's private interests interfere with, or appear to interfere with, the interests of PMtech Engineering. "Private interests" include the employee's financial and personal interests and those of close connections, such as family members, close friends or individuals to whom they owe a favour or feel obliged.

PMtech Engineering ensures fairness by prohibiting employees from using their official role or any information obtained through their work to benefit themselves, their associates, or anyone with whom they have a personal or social relationship. This rule is in place to prevent any situation that may create an actual or perceived conflict between individual interests and the interests of PMtech Engineering. Failing to disclose and report such situations may lead to perceptions of favouritism, misuse of authority, or even allegations of corruption.

Principle 7: Fostering a respectful work environment

PMtech Engineering is committed to maintaining a workplace free from all forms of harassment, discrimination, bullying, or abusive behavior— whether physical or psychological, both in person, verbally, or digitally.

Harassment may take many forms, including inappropriate jokes, unwelcome remarks, intimidation, or unsolicited advances. We understand that cultural backgrounds and individual perceptions may vary, so employees are expected to be cautious, especially when discussing personal, political, or potentially sensitive topics.

Principle 8: Responsible use of social media and external communication

At PMtech Engineering, all external communications—whether spoken, written, or shared digitally—must reflect accuracy, professionalism, and sound judgment. Only individuals who are officially designated and authorized may represent the company in public forums, including interactions with the media, investors, regulatory bodies, or on social media platforms. Personal use of social media must never jeopardize the reputation of PMtech Engineering. When posting online, employees should refrain from misrepresenting their connection to the company, making unverified statements, or participating in discussions that could be interpreted as discriminatory, offensive, or misleading.

Principle 9: Confidential information protection

PMtech Engineering employees must not disclose any classified, proprietary, or exclusive information to unauthorised individuals. Those entrusted with such information are responsible for safeguarding it and preventing any form of misuse or exploitation.

Examples of misuse include sharing confidential information for personal gain, financial benefit, or competitive advantage. Any unauthorised disclosure of personal data may also constitute a breach of privacy laws and expose the company to legal risk.

PMtech Engineering is committed to full compliance with the General Data Protection Regulation (GDPR) and implements strict procedures to protect personal data. All employees are expected to handle personal information responsibly and in accordance with GDPR standards.

Principle 10: Responsible use of company property

Employees entrusted with access to PMtech Engineering property are obligated to use such assets solely for legitimate and authorized business purposes. Company property is intended for official use only; resale or other unauthorized use is not permitted.

Principle 11: Compliance with the Code

All individuals working with or for PMtech Engineering are personally responsible for understanding and complying with this Code. Understanding and adherence to these principles are fundamental to maintaining integrity across all roles and responsibilities. Each employee or collaborator is expected to:

- Avoid any behavior that contradicts the principles of the Code;
- Ensure that all stakeholders engaged with PMtech Engineering — including external partners — have easy access to the Code of Conduct and the opportunity to acknowledge and understand its principles;
- Promptly report to their senior personnel or the Compliance Manager any observed or suspected violations or attempts to breach the Code;
- Any uncertainties, difficulties in interpretation, or suggestions for improvement should be raised and addressed to senior personnel or the Compliance Manager for consideration and advice.

When Facing Ethical Decisions: A Quick Guide

Before making a difficult decision, ask yourself:

- *Is it legal and ethically sound?*
- *Does it align with PMtech Engineering's principles?*
- *Would I be comfortable if this decision were made public?*
- *Does it safeguard the company's reputation?*

If you are uncertain, always seek guidance before proceeding. You can consult the Compliance Manager, Tomilin Roman, at tomilin@pmtech-group.com

Principle 12: Consequences of Code violation

PMtech Engineering is dedicated to enforcing this Code of Conduct and Ethics consistently and without exception. Any breach of company policy, legal requirements, or ethical standards may result in disciplinary action, which can include termination of employment, cancellation of contracts, or legal proceedings.

Disciplinary actions will be based on the nature, seriousness, and intent of the violation. Possible consequences include verbal or written warnings, suspension, reassignment, mandatory training, or other corrective measures. In cases involving serious offenses—such as fraud, harassment, data breaches, corruption, or safety violations—disciplinary action may be immediate and commensurate to the severity of the offence.

All cases are handled with fairness, ensuring due process and the opportunity for individuals to present their side. Investigations are conducted impartially and confidentially to safeguard the rights of everyone involved.

Principle 13: Timely reporting and raising concern

Employees at PMtech Engineering have a duty to promptly report any suspected or actual violations of the Code of Conduct.

Employees who report concerns in good faith will not face any form of disciplinary action or retaliation. PMtech Engineering strictly prohibits retaliation against anyone who reports a violation, or who participates in an investigation, inspection, or provides relevant assistance.

Employees who believe they have experienced or witnessed retaliation should report it immediately to senior personnel or the Compliance Manager.

If an employee observes or suspects any unethical, unsafe, or non-compliant behavior, concerns can be raised through the following channels:

- Talk directly with your senior personnel.
- Reach out to the Compliance Manager, Tomilin Roman, at tomilin@pmtech-group.com.

Employees are encouraged to voice concerns as early as possible, before issues grow more serious. Where legally allowed, reports can be made anonymously. All reports will be treated as strictly confidential and will be managed with professionalism and care.

External parties, including clients, contractors, or partners, may also contact PMtech Engineering's the Compliance Manager if they have any concerns or questions related to the application of this Code.

Principle 14: Whistleblowing and Non-Retaliation Policy

PMtech Engineering upholds a firm non-retaliation policy. No employee, contractor, or external stakeholder will suffer negative consequences for raising concerns in good faith or for participating in an investigation.

PMtech Engineering guarantees that all reports are treated with confidentiality and handled independently.

Upon receiving a report, the issue is reviewed by the designated Compliance Manager. If an investigation is deemed necessary, it will be conducted with discretion and professionalism, with all findings and recommendations securely documented. Appropriate actions will be taken to resolve the issue and prevent similar incidents in the future.

The identity of the whistleblower is protected throughout the entire process. When cases involve personal data or reputational sensitivity, access to the report is strictly limited to those directly responsible for managing the issue, in accordance with data privacy and regulatory requirements.

If you have any concerns or wish to report a potential violation, please contact the Compliance Manager, Tomilin Roman, at tomilin@pmtech-group.com.

