BUSINESS CODE OF ETHICS AND CONDUCT

Engineering What's Next.

Group-wide policy | Proposed for leadership and legal approval | October 2026

1. PURPOSE AND SCOPE

KOUDTEC is an integrated engineering, energy, infrastructure, and advanced technology solutions company. Its five core offerings are Oil and Gas Solutions; Power & Energy Infrastructure; Data Center Infrastructure; AI & Advanced Technology Infrastructure; and Integrated Engineering, Sourcing and Project Execution.

This Code establishes the minimum ethical standards for KOUDTEC and its controlled entities. It applies to directors, officers, employees, contractors, consultants, and representatives acting for KOUDTEC. Suppliers, agents, distributors, and joint-venture partners are expected to meet equivalent standards under applicable agreements. Local law and stricter contractual requirements also apply.

2. OUR VISION, MISSION AND FIVE-PETAL FOUNDATION

Vision — To shape the future of industry by connecting energy, engineering, and intelligent technologies to build a more advanced, resilient, and connected world.

Mission — To transform complex industrial challenges into measurable results through integrated engineering, advanced technologies, strategic sourcing, and reliable project execution.

The five golden petals of the Araguaney-inspired KOUDTEC emblem symbolize five values that guide every business:

Integrity — We act honestly, disclose relevant facts, and earn trust.

Innovation — We apply technology responsibly and challenge assumptions with evidence.

Excellence — We uphold quality, safety, and disciplined delivery.

Collaboration — We work respectfully with customers, employees, and partners.

Responsibility — We protect people, communities, resources, and long-term value.

3. COMPLIANCE WITH LAW AND REGULATORY OBLIGATIONS

We comply with all applicable laws in each jurisdiction where we operate, including energy and environmental rules, occupational safety, engineering and equipment standards, customs and import/export requirements, competition law, consumer protection, labor standards, privacy, sanctions, and anti-bribery laws. Cross-border transactions require documented screening of counterparties, products, destinations, end uses, and payment routes. No employee may bypass a restriction through an intermediary.

4. ANTI-CORRUPTION, FAIR DEALING AND GOVERNMENT INTERACTIONS

KOUDTEC prohibits bribes, kickbacks, facilitation payments, improper gifts, false invoices, undisclosed commissions, and indirect improper benefits. Dealings with public officials, state-owned enterprises, customs authorities, and public procurement bodies require enhanced review. Gifts and hospitality must be lawful, modest, transparent, accurately recorded, and never intended to influence a decision. We compete fairly and do not exchange competitively sensitive information with rivals.

5. CAPITAL, FINANCIAL INTEGRITY AND RISK MANAGEMENT

We maintain accurate books, approvals, records, and internal controls. Funds, equipment inventories, customer deposits, commissions, and project budgets must be traceable. Material commitments, unusual payment instructions, related-party transactions, and high-risk counterparties require appropriate authorization. We do not misrepresent performance, conceal losses, or accept undisclosed financial exposure.

6. HEALTH, SAFETY, QUALITY AND OPERATIONAL EXCELLENCE

Safety and quality take precedence over schedule or cost. We assess operational hazards, train personnel, investigate incidents, and maintain appropriate controls for drilling, power generation, industrial installation, transport, data centers, and critical technology infrastructure.

7. OIL AND GAS SOLUTIONS

In Oil and Gas Solutions, KOUDTEC commits to safe, lawful and technically sound practices in drilling and well construction, completions, sand control, production optimization, oilfield chemicals, equipment supply and field rehabilitation. We verify equipment specifications and provenance, evaluate operating and environmental risks, maintain traceable technical documentation, and ensure that field activities are performed by qualified personnel under appropriate permits and controls.

8. POWER & ENERGY INFRASTRUCTURE

In Power & Energy Infrastructure, KOUDTEC prioritizes electrical safety, system reliability, emissions compliance, appropriate equipment certification, and responsible commissioning. Generators, turbines, substations, distributed-power systems and related installations must be selected and integrated according to documented technical

requirements, maintenance needs, site risks, and applicable standards. We do not misrepresent capacity, efficiency, uptime or safety performance.

9. DATA CENTER INFRASTRUCTURE

In Data Center Infrastructure, KOUDTEC protects the reliability, resilience, security and energy performance of mission-critical facilities. We apply disciplined engineering and vendor diligence to power distribution, backup systems, cooling, physical security, connectivity and infrastructure integration. We require documented testing, commissioning, change management and incident escalation, and avoid unsupported claims about availability or redundancy.

10. AI & ADVANCED TECHNOLOGY INFRASTRUCTURE

In AI & Advanced Technology Infrastructure, KOUDTEC commits to responsible deployment of high-performance computing, edge systems, industrial automation and intelligent monitoring. We protect data, intellectual property and system security; evaluate reliability, bias, privacy and operational risks where relevant; maintain appropriate human oversight; and communicate AI capabilities and limitations accurately. We do not use technology to bypass safety, privacy or legal obligations.

11. INTEGRATED ENGINEERING, SOURCING AND PROJECT EXECUTION

In Integrated Engineering, Sourcing and Project Execution, KOUDTEC selects suppliers and partners on documented merit, technical capability, quality and compliance. We prohibit counterfeit goods, forced or child labor, undisclosed conflicts and improper commissions. Procurement, engineering, logistics, installation and field execution must follow documented scopes, approvals, quality assurance, environmental controls, change orders and acceptance criteria. We comply with environmental laws and pursue practical improvements in resource efficiency, emissions and waste management; we do not make unsubstantiated environmental claims.

12. DATA, CYBERSECURITY, INTELLECTUAL PROPERTY AND AI

We protect customer, employee, supplier, financial, technical, and personal information. Access is limited to legitimate business needs. Cybersecurity controls apply to industrial systems, operational technology, data centers, cloud services, AI platforms, and business applications. Confidential information, intellectual property, and project data must be handled responsibly.

13. CONFLICTS OF INTEREST AND CONFIDENTIALITY

Personnel must promptly disclose actual or perceived conflicts, including financial interests in vendors, outside advisory roles, family relationships affecting procurement, and undisclosed referral fees. Confidential bids, customer data, recipes, product designs, technical documents, and business strategies must not be used for personal benefit or shared without authorization.

14. PEOPLE, RESPECT AND HUMAN RIGHTS

We maintain a professional workplace free from harassment, discrimination, retaliation, threats, and unsafe conduct. Hiring, advancement, and compensation decisions should be merit-based and lawful. We respect dignity, lawful working hours, worker protections, and freedom from coercion throughout our operations and supply chain.

15. SPEAK-UP, INVESTIGATIONS AND NON-RETALIATION

Employees and business partners should report suspected violations to management or an authorized compliance contact. Reports must be assessed fairly and confidentially to the extent practicable. Retaliation for good-faith reporting or cooperation is prohibited. KOUDTEC should establish designated reporting channels and investigation procedures as its operations scale.

16. ENFORCEMENT, OWNERSHIP AND REVIEW

Violations may lead to corrective measures, discipline, contract termination, or referral to authorities, consistent with applicable law. Business leaders are accountable for implementation and training. The Board or authorized governing body approves this Code and reviews it periodically, including when KOUDTEC enters new markets or product categories.

CLOSING COMMITMENT

Five petals. Five values. One commitment: to conduct every business with integrity, innovation, excellence, collaboration, and responsibility.

KOUDTEC — Engineering What's Next.

Implementation note: This is a proposed group-wide policy. Before formal adoption, counsel and management should confirm legal-entity scope, applicable jurisdictions, reporting channels, approval authorities, sanctions procedures, and industry-specific operating policies.