



## Bigadan Code of Conduct – Our Core Values

### Background

Bigadan develops, designs, operates, and owns end-to-end biogas systems. We work across all stages – from sourcing biomass and managing waste to delivering biogas, biogenic CO<sub>2</sub>, and nutrient-rich biofertilizer. We consider ourselves a key player in the green transition of the food sector, industry, agriculture, and transportation. Our core business is to create and develop circular systems around waste streams and ensure the most sustainable solutions in the most cost-effective way – locally, nationally, and internationally.

Bigadan is one of the market leaders in biogas production, a position achieved through a focus on sound business principles, trust, and responsibility in long-term partnerships with business partners, employees, and other stakeholders.

At Bigadan, all members of management and employees must demonstrate transparency and integrity, reflected in our relationships with customers, colleagues, partners, financial institutions, authorities, and society at large. Acting unlawfully, unethically, or immorally undermines our credibility. Therefore, we must strive every day to perform our tasks in an economically, socially, ethically, and environmentally responsible manner.

Bigadan's most important assets are our reputation and our employees. It is our responsibility to comply with applicable laws in all areas where we operate, and Bigadan's ambition is to demonstrate best practice in relation to legal compliance. All employees, managers, board members, and associated consultants must therefore adhere to this Code of Conduct.

Bigadan's Code of Conduct is an appendix to the employee handbook. In some cases, the company's general policies supporting the implementation of this Code are described separately. This Code applies to Bigadan's employees, management, board members, and other personnel. We expect the same high standards from our customers, suppliers, and other business partners as outlined in this Code.

### Environment, Sustainability, and Climate



In all Bigadan activities, we strive to reduce environmental and climate impact. Our production complies with applicable environmental legislation, which is fundamental to maintaining our “license to operate” with authorities and society. Compliance is ensured through environmental permits for our biogas plants and the company’s environmental management system, which continuously focuses on safe operations, reducing energy consumption, and minimizing environmental impact. The system sets ongoing targets for reducing environmental impacts such as water consumption, climate footprint, and waste management. Furthermore, requirements are in place for recording the environmental performance of biogas plants. Every Bigadan employee is obligated to stay informed and comply with applicable rules, requirements, and targets.

## Sustainable Procurement and Consumption

Bigadan is founded on the principle of producing fossil-free energy – biogas. Despite this, we continuously strive for improvement. One of our core principles is that Bigadan uses waste resources as biomass for biogas production. We therefore refrain from using raw materials that could otherwise serve as feed or food. Biomass primarily consists of livestock manure and organic waste from feed and food processing. Biomass is sourced from farms and industries located as close as possible to the biogas plant. When sourcing biomass over longer distances, we aim to optimize logistics and minimize the climate impact of transportation.

## Competition

Bigadan supports an open and competitive market and therefore distances itself from practices that restrict fair competition, such as price fixing, trade restrictions, group boycotts, or exclusionary agreements. Bigadan complies with applicable competition laws.

## Anti-Money Laundering and Tax Compliance

Bigadan’s ambition is to follow best practices and act in accordance with applicable regulations regarding tax payments and reporting in all countries where we operate.

Money laundering refers to the process of introducing illegally obtained funds or assets into legitimate financial and economic circulation. We combat all forms of money laundering, take precautions to avoid involvement in such activities, and comply with applicable national and international sanctions.

## Anti-Corruption, Bribery, and Lobbying

Bigadan refrains from all forms of corruption and bribery intended to exert undue influence on public officials, judges, or business partners. We also refrain from accepting any form of corruption or bribery.

Bigadan recognizes that lobbying plays an important role in promoting interests and viewpoints in the political process. Therefore, Bigadan contributes either independently, in collaboration with others, or through industry associations and



professional lobbyists to the political agenda. We support the principles established by the Confederation of Danish Industry for responsible lobbying. (<https://www.danskindustri.dk/globalassets/dokumenter-analyser-publikationer-mv/brancher-og-foreninger/di-branchefallesskaber/di-radgiverne/dokumenter/principper-for-god-lobbyisme-rigtigt-logo.pdf> har fastlagt).

Bigadan is committed to combating all forms of corruption and supports national and international efforts to do so. This means that all managers and employees must not violate or conflict with anti-corruption laws and regulations.

Furthermore, no one in management or staff may directly or indirectly offer, promise, approve, request, or pay to influence public officials or individuals to obtain improper advantages or breach their duties.

Bigadan employees must not give or receive gifts, hospitality, or entertainment that could raise concerns about our integrity. We also reject all forms of bribery, extortion, and fraud.

## Conflicts of Interest

We expect all Bigadan employees to perform their work in the best interest of Bigadan. Employees must always act appropriately in line with our values, and their private interests must not influence or appear to influence their judgment or actions in the performance of their duties.

## Human Rights and Modern Slavery



Bigadan supports and respects the Universal Declaration of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work. We do not accept any form of child labor and will always comply with applicable laws and international standards regarding minimum working age. We strongly reject all forms of forced labor. We do not accept any form of slavery, including human trafficking or forced labor. Likewise, we do not accept the use of forced or illegal labor in the production of goods or services for us, or in the operations of our suppliers or other partners with whom we collaborate.

We expect all our employees to respect human rights. We ensure a safe and healthy physical and psychological working environment for all employees. We also promote well-being and a positive social environment. These conditions are regulated and monitored by occupational health and safety legislation in Denmark and other countries where we operate.

We guarantee good working conditions, including that employees are not subjected to physical punishment, threats of violence, or any other form of physical or psychological coercion or harassment. Disciplinary measures in the form of fines or wage deductions are not permitted. We strive to provide our employees with opportunities for personal and professional development in the workplace.

Bigadan ensures that the registration, storage, and use of employee data are handled with strict confidentiality and in accordance with applicable legislation.

## Non-Discrimination, Diversity, and Freedom of Association

At Bigadan, we advocate fair employment conditions and opportunities for all employees, without discrimination based on gender, identity, age, national or ethnic origin, illness, disability, religion, or sexual orientation. We also comply with anti-discrimination laws in Denmark and other countries where we operate.

We continuously assess the need for appropriate knowledge, skills, and resources at all levels. Bigadan strives to provide employees with opportunities for education and training to enrich their roles and broaden their responsibilities. Bigadan ensures that wages and other employment-related benefits meet or exceed applicable industry standards in the countries where we operate.

We also comply with applicable laws and industry standards regarding working hours and other employment conditions. In Denmark, every employee has the right to freedom of association and to organize. Bigadan supports this right in all countries where we operate.

## Health and Safety



Bigadan is committed to maintaining a healthy and safe working environment to minimize the risk of accidents and occupational injuries. To achieve this, we comply with applicable health and safety legislation. In addition, we continuously identify high-risk work situations and establish common Bigadan procedures to prevent accidents in these situations. We also create frameworks to promote responsible behavior in the workplace through dialogue and ongoing follow-up, focusing on accident prevention in hazardous work situations. A separate occupational health and safety policy has been developed and implemented, which all employees are required to follow.

## Whistleblower Channel

Employees are required to immediately communicate significant incidents to their immediate manager. Any employee in the company who experiences a violation of this Code of Conduct has the right and opportunity to report it. As an employee, you may contact your immediate manager or—if this is not possible or appropriate—you may also contact us via our internal whistleblower email: [whistleblower@bigadan.dk](mailto:whistleblower@bigadan.dk).

Bigadan's internal whistleblower scheme is not anonymous, but reports will be handled confidentially by the company's Whistleblower Scheme:

*"Bigadan handles all information received through the whistleblower scheme confidentially and with discretion. When you submit a report, it is protected by confidentiality. Your identity will therefore be kept secret by those processing the report. External trusted advisors may be consulted if needed. Your identity may be disclosed only if you give explicit consent, or if required by law. It may also be disclosed if necessary for the people you report to be able to defend themselves in a court of law. In such cases, you will be informed before the disclosure takes place. Information in your report that does not directly or indirectly reveal your identity may also be shared if it is necessary to process your report or prevent a legal violation".*