



Decko Ltd Code of Conduct

Commitment and dedication to ethical professional conduct is expected of all employees in every aspect of our business practices. Our company is judged by how its employees act. Our business model is based upon a commitment toward i.) sound ethics, ii.) personal integrity, and iii.) shared responsibilities, as well as a firm commitment toward our business owners. Therefore, upholding the Decko Ltd reputation is of paramount importance. This reputation will be upheld only if we act with honesty and integrity in all business practices. Maintaining the trust and confidence of our owners, employees, customers, vendors, suppliers, and other people with whom we conduct business [even with our competitors], as well as the communities in which we work, is crucial to our continued growth and success.

This Code shall serve as a basis for ethical decision-making in the performance of work for this Company. Additionally this code may serve as a basis for judging the merit of a formal complaint pertaining to violations of professional ethical standards contained herein. It is understood that some words and descriptions in this code of ethics and professional conduct are subject to varying personal interpretations, and that any ethical principle may conflict with other ethical principles in specific situations. Questions related to ethical conflicts can best be answered by thoughtful consideration of fundamental principles such as honesty, integrity, trust, openness, teamwork, pride, professionalism and respect for others. Put another way, adhering to our Corporate Code of Conduct is an expression of our integrity, attitudes, our way of life, as well as a standard by which we govern our professional and personal lives. This Code therefore is a standard to live by – and not just a list of rules to obey. This will often mean making judgment calls about difficult situations that might not be expressly stated in this Code.

General Business Principles

Objectives:

Our company's objectives are many, but include the efficient engagement of resources that result in responsible and profitable successes in the construction, maintenance, fabrication and specialty services industries. We also strive to participate in the search for and development of other sources of revenue. Our company seeks to maintain a high standard of performance, and to maintain a long-term competitive business position.

Economic Principles:

Profitability is essential to fulfilling our objectives. Without profits and a strong financial foundation, it is not possible for us to fulfill our objectives. In addition, when making sound investment and business decisions, we will not exclusively consider economic results but will also take into account social and environmental considerations.



Business Integrity:

As a company we insist on honesty, integrity, and fairness in all aspects of our business and expect the same in our relationships with those with whom we conduct business. The direct or indirect offer, payment, solicitation, and acceptance of bribes in any form is unacceptable. An employee's conflicts of interest between his or her private financial activities and the manner in which he or she conducts company business must be avoided at all times and under all circumstances. All business transactions on behalf of our company must be reflected accurately and fairly in the accounts of our company in accordance with and subject to established procedures and verifiable audit. Employees have a duty to avoid situations that might be adverse to our Company's interest or that might result in conflicting loyalties or interests. Our Company's Conflict of Interest policy and Related Party Disclosures detail prohibited involvement with suppliers, contractors, competitors or customers, prohibit gift giving and inappropriate entertainment of company customers, vendors, or suppliers, as well as prohibit the use of company information.

Competition:

Our company supports free enterprise. We seek to compete fairly and ethically within the framework of applicable anti-competition laws and we will not prevent others from competing freely with us. Our Company's Antitrust Compliance Policy and Antitrust Compliance Guide set forth our intentions to conduct operations in strict compliance with all applicable antitrust laws. The antitrust laws generally prohibit business activities that constitute unreasonable restraints on trade.

Political Activities:

Our Company is committed to being a responsible corporate citizen in complying with applicable laws and related regulations regarding the use of corporate resources in connection with political activities. The Company further believes that its commitment toward responsible corporate citizenship demands involvement in a healthy and informed democracy. The Company generally encourages its employees to participate in permitted political activities where they live and work, provided that such activities only occur in an individual and private capacity and not on behalf of the Company. In addition, employees may not take part in political activities on Company time or using Company resources.

In furtherance of these principles, the Company has adopted a political activity policy which provides that the Company and its affiliates may make political contributions or use appropriate corporate funds or assets for any candidates or political parties, including campaign committees and funds, caucuses, independent expenditure committees, or special interest groups engaged in lobbying activities – and which further the Company's interests in our industry and in our communities. All legally permissible political expenditures are made through the Company's Executive Management Committee. The Company's policy further



discourages individuals from suggesting or encouraging the Company's support of a particular political candidate or position.

Employees, who privately engage in political activities, including the election process, must do so solely on their own behalf and not on the Company's behalf, time, or premises.

In particular:

- Employees may make personal political contributions (including to any political party, candidate or political organization or interest group) and may engage in political activities of their own choosing. However, such contributions and activities cannot be made or undertaken in any way that would make it appear that the Company is supporting a candidate for election, a political party, an interest group, or any political initiative or ballot issue without the advance written approval of the Company's CEO.
- All lobbying activities (including participation in any trade associations) that are conducted on behalf of the Company and its business operations, interests, and strategies are handled exclusively through the Company's Executive Management Committee.

Health, Safety and the Environment:

All employees are expected to commit to the pursuit of harming neither people nor the environment by using material, equipment and energy efficiently and by following all established safety policies and procedures. Our Company's systematic approach to health, safety and environmental management is designed to achieve continuous successful performance while ensuring compliance with laws. Subcontractors and joint ventures under our Company's operational control are expected to comply with all required safety policies and procedures.

The Community:

Our success is due in large part to the benefits, both tangible and intangible, that we derive from memberships in our communities, whether local, national or global. We encourage employees to participate in community organizations, charities or other activities that return those benefits, but it should not be done in the Company's name without prior approval.

Additionally, our company takes a constructive interest in social matters that may or may not be directly related to our business. Community involvement in educational and/or charity programs may vary and each opportunity will be evaluated individually.

General Moral Imperatives of Our Company and Our Employees:

1. Avoid harm to self and others
2. Contribute positively to society and human wellbeing
3. Be honest and trustworthy

4. Be fair and take action not to discriminate against others in any way
5. Honor property rights including such things as copyrights and patents
6. Respect the privacy of others
7. Give proper credit for intellectual property - One must not take credit for other's ideas or work
8. Honor Confidentiality
9. Adhere to all federal and state laws and regulations

General Professional Responsibilities:

1. Acquire and maintain professional competence
2. Know, respect and adhere to existing laws related to our operations
3. Learn and grow from work performance evaluations
4. Strive to achieve exceptional quality, effectiveness and dignity in business practices
5. Honor contracts, agreements, and responsibilities

Compliance with this Code

The future of our Company depends on our operational, administrative and ethical excellence. All employees should adhere to the principles of this Code as well as encourage and support adherence to these principles by their co-workers. Our compliance policies and this Code are all designed to avoid unethical conduct as well as possible violations of laws. Each employee has an obligation to seek clarification and advice whenever a question concerning compliance with this Code arises. Such advice may be sought from management, from the Compliance and Ethics Department or from our internal Risk Management, Legal, Audit or Human Resources departments. Our long-term success in this area will depend on each employee's realizing our Company's commitment to this Code, seeking advice before engaging in conduct that presents legal or ethical questions, and proceeding with business in a professional and ethical manner.

Reporting Possible Violations of this Code

If an employee feels that he/she has a good faith report of behavior that he/she believes to be a violation of this Code they are required to make such report to 0791 799965. Any attempt at retaliation or intimidation against anyone reporting in good faith, a suspected violation of this Code or against anyone who participates in an investigation of a suspected violation will not be tolerated. Once a report of a possible violation of this Code is made, a prompt investigation will be conducted by the Decko Ltd Ethics & Compliance Department.

Our Company strives to consistently and appropriately enforce this Code. Violators of this Code are subject to disciplinary action up to and including termination. In certain cases, where appropriate, law enforcement officials will be informed of facts discovered by any internal investigation concerning non-compliance with laws.

In addition to this Code, Company and site specific policies and procedures are detailed in your employee handbook. It is the responsibility of every employee to perform his or her job in a manner that is in strict compliance with all Company policies, procedures and Codes.



Kirit Rajput
Chief Executive Officer
1st January 2019