



Code of Ethic

Introduction

Our Code serves as a reliable compass for navigating intricate situations, enabling us to make ethical decisions with confidence. It equips us with the necessary information, support, and resources to align our actions with ethical standards and stay compliant with relevant laws and regulations that impact our business operations. Upholding high standards of conduct forms the bedrock of our reputation, and every individual business decision we make contributes to preserving the trust we have earned from our esteemed clients and stakeholders. As custodians of our reputation, we hold an ongoing responsibility to comprehend and adhere to our Code and other Company policies, actively seeking guidance whenever needed. Additionally, our Company emphasizes the importance of reporting any observed violations, fostering a culture of accountability.

Scope

The reputation and sustained success of Aim Texas rely on the integrity and accountability of each individual, both as independent entities and as part of our institution. As a result, our Code of Ethics applies to all members of our global Aim Texas family, including employees, officers, and outside directors (collectively referred to as "personnel"). Furthermore, we extend these standards to encompass agents, vendors, contractors, consultants, business partners, and third-party representatives who collaborate with our clients and represent our Company internationally. In essence, all of us are bound to uphold the ethical principles outlined in this Code of Ethics.

Complying with Our Code, Laws, and Regulations

Aim Texas operates across numerous countries worldwide. As a multinational organization, it is imperative for us to be well-informed about and comply with the laws and regulations applicable to our operations in all the regions we work. While we are headquartered in the State of Texas, USA, and governed by its laws, our global presence entails that we also adhere to the legal requirements of other countries.

If you ever encounter uncertainty about which legal standards to abide by, please seek guidance from the Aim Texas Legal department before taking any action. Aim Texas is committed to employing all reasonable efforts to prevent and promptly address any behavior that violates this Code of Ethics. Any individual directly or indirectly involved in conducting,



facilitating, condoning, or approving of illegal or unethical practices will be subject to appropriate disciplinary actions, consistent with relevant laws and regulations.

Seeking Advise & Making Reports

If you come across any actual or potential violation of this Code, any other corporate policy, or relevant laws and regulations, we strongly urge you to promptly report it (managers are obligated to do so) to the extent permitted by applicable law. Making such a report enables Aim Texas to proactively address any illegal or unethical actions before they escalate into larger problems. It also plays a crucial role in preventing the situation from worsening.

Furthermore, timely reporting assists Aim Texas in evaluating the effectiveness of its risk management programs and procedures, leading to the prevention of future misconduct. Your cooperation in reporting any concerns is vital to upholding our ethical standards and maintaining the integrity of our organization.

You may report to Aim Texas confidentially or anonymously, if permitted by local law. However, it's essential to understand that conducting a thorough investigation may be more challenging for our Company when reports are submitted anonymously. Therefore, we encourage you to provide your identity when making a report to ensure a more effective and comprehensive investigation process.

Investigations Reports

Each of us is required to wholeheartedly cooperate with any internal or external investigation. Aim Texas will handle reported information confidentially, in accordance with applicable local laws and sound business practices and will always uphold our commitment to our non-retaliation policy. When making an internal report, you can also anticipate the following:

- Your report will be handled promptly.
- Your report will be verified for accuracy and completeness.
- You may receive follow-up communications requesting additional information.

Please avoid conducting your own investigation, as doing so may jeopardize the integrity of Aim Texas' official investigation process. Unauthorized investigations are strongly discouraged and may lead to disciplinary action or potential penalties for the Company. If you receive a request to participate in any investigation, whether internal or external, other than by Human Resources or the Legal department of Aim Texas, you must promptly contact Aim Texas' General Counsel and Chief Risk Officer via info@aimtexas.com.

No Retaliation at Aim Texas

Aim Texas strictly forbids any form of retaliation against individuals who provide information in good faith or assist in an investigation regarding conduct they believe violates the law or this Code. Acting in "good faith" entails coming forward with all the information one possesses and sincerely and truthfully reporting it, regardless of whether the report ultimately proves to be true. Any retaliation against someone for making a report or cooperating in an investigation in good faith is strictly prohibited.

Furthermore, individuals who make false or malicious reports, or who engage in retaliation against others, may face disciplinary action, including termination, as permitted by local law. Disciplinary measures, as allowed by local law, may also apply to anyone making a report in bad faith.

Consequences

Engaging in violations of this Code, company policies, or the law can lead to severe repercussions for both individuals and our Company. Those involved in unethical or illegal behavior, as well as those who support, approve, or enable such conduct, may face disciplinary action, including termination, in accordance with local laws. Additionally, such behavior exposes all of us to the risk of reputational damage, adverse impacts on our professional growth, and potential fines and legal liabilities, both as individuals and as an organization.

Diversity

As a global professional services firm, Aim Texas recognizes the importance of reflecting the diversity of the communities in which we operate. To achieve this, we are committed to fostering a workplace environment that attracts, develops, and retains individuals from diverse backgrounds. Treating one another with respect is essential to maintaining a comfortable and professional atmosphere. Our professionalism plays a crucial role in building and upholding our Company's reputation and retaining a diverse and talented workforce. Together, we endeavor to create an inclusive and supportive workplace that is free from discrimination and harassment.

Equal Opportunity and Nondiscrimination

Engaging in discrimination against individuals based on their traits is strictly prohibited under our Code, Company policies, and, in certain instances, the law. Aim Texas unequivocally condemns any form of discrimination within the Company. We are committed to upholding a



fair and inclusive environment where no one is subject to discrimination based on race, color, gender, age, sexual orientation or identity, national origin, ethnicity, religion, marital status, pregnancy, physical or mental disability, or veteran status.

Our Company emphasizes that all employment-related decisions, including hiring, placement, promotion, demotion, transfer, training, compensation, benefits, and termination of personnel, are made solely on the basis of merit. This ensures that our workplace is characterized by equal opportunities for everyone, without prejudice or bias.

Upholding Human Rights

As part of our commitment to the global community, we prioritize and uphold individual human rights across all our operations. This includes providing reasonable working hours and fair wages to those working on our behalf. Aim Texas maintains a zero-tolerance policy against the use of child or forced labor, as well as human trafficking practices. Additionally, we are resolute in not conducting business with subcontractors, business partners, or vendors who engage in such unethical practices. It is essential to note that Aim Texas may be held accountable for the actions of these individuals and entities.

If you become aware of any third party involved in any of the above-mentioned practices, we urge you to immediately report the misconduct. In matters pertaining to labor and employment, we align ourselves with and adhere to the principles outlined in the UN Global Compact.

- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.
- Principle 2: Businesses should make sure they are not complicit in human rights abuses.
- Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labor.
- Principle 5: Businesses should uphold the effective abolition of child labor.
- Principle 6: Businesses should uphold the elimination of discrimination in respect to employment and occupation.

Harassment

At Aim Texas, we have a zero-tolerance policy towards harassment in any form. Harassment can manifest in various ways, such as verbal remarks, physical advances, or visual displays, and it may originate from colleagues, managers, vendors, contractors, or clients. While the legal definition of harassment can differ based on the location of our business operations, the common denominator is that such behavior always aims to create an intimidating, offensive, or demeaning environment for another person. Harassment is a form of discrimination and is unequivocally unacceptable within our organization. It is crucial to emphasize that harassment can occur in both sexual and non-sexual contexts.

Sexual harassment may include:

- Unwanted advances
- Inappropriate touching
- Sexually suggestive comments or jokes
- Requests for sexual favors
- Inappropriate comments about another's appearance

Non-sexual harassment may include:

- Offensive comments
- Jokes or pictures related to race, religion, ethnicity, gender or age

To maintain a harassment-free workplace, it is imperative that we ensure our comments and actions are appropriate and respectful. If you believe that you have witnessed or experienced any form of discriminatory or harassing behavior, we strongly encourage you to promptly report the situation to the Company's info e-mail, your manager, or the segment or region leader. Swiftly disclosing such incidents allows us to address and resolve them effectively.

Substance Abuse

At Aim Texas, the nature of our work demands sharp and clear minds. Thus, it is crucial that we never report to work under the influence of drugs, alcohol, or any other substance that may impede our ability to work safely and effectively. Our Company strictly prohibits the possession, use, sale, purchase, or distribution of any illegal drugs or controlled substances by any employee, consultant, or contractor on Company premises, during working hours, or while conducting Company business.

However, lawfully prescribed medications are permitted for use during work hours, provided that they do not negatively impact job performance or compromise safety. Additionally, at



approved Company events, limited alcohol use may be allowed, but it is vital to exercise good judgment and moderation in such situations. Ensuring that our minds remain clear and focused is paramount to achieving success in our endeavors at Aim Texas.

Commitment for Code of Ethics

We wholeheartedly declare our unwavering commitment to uphold the Professional Code of Ethics relevant to the consulting profession. Specifically, we assure our valued Clients that we will adhere to the following principles:

- Commitments of our firm to provide highest level of professional services to the best satisfaction of the Clients;
- Commitment to observe high level of professional consulting ethics;
- Commitment of the FIDIC to observe highest level of ethics at all stage of procurement and implementation of the consulting services;
- Commitment to US Laws; and
- Commitment to abide by the requirement of International Donor Agencies of World Bank (WB Group), Asian Development Bank (ADB), the European Bank for Reconstruction & Development (EBRD), World Bank (WB), and other bilateral agencies, and Government of host countries (other than USA) to observe highest level of ethics.

Violence

Acts of threats or violence undermine our dedication to health and safety and will never be tolerated. Any form of threatening behavior, even if presented as a joke, must be reported promptly. Additionally, weapons are strictly prohibited on any Aim Texas premises.

In case of immediate danger to yourself or others, do not hesitate to contact local law enforcement authorities immediately. Following that, please report the incident internally through the regular channels provided. Safety and well-being are our utmost priorities, and we take all reports seriously to maintain a secure environment for everyone associated with Aim Texas.

Pornography

Possession, distribution, or viewing of pornographic material on Aim Texas property or using Aim Texas equipment (including computers) for such purposes is strictly prohibited. If you come across any pornography on the Company's systems or premises, it is vital to report it to



Human Resources immediately. Prompt reporting enables appropriate action to be taken, including notifying the appropriate authorities, to address the matter effectively.

Protecting Personal Employee Information

As Aim Texas personnel, we understand the significance of safeguarding the confidentiality of employee medical and personal information. Such sensitive information should not be shared or discussed either within or outside Aim Texas, except when required by law, appropriate legal process, or for authorized, lawful business purposes as approved by the employee.

If disclosure of this information to any external party is necessary under other circumstances, it must receive approval from the Legal department. The use, disclosure, and privacy of employee information are subject to various laws both in the USA and internationally. If you are uncertain about local requirements or have any privacy-related inquiries, please feel free to reach out to your manager, segment, or region leader. Ensuring the privacy and security of employee data is a top priority for Aim Texas.

Aim Texas Trading, LLC
Updated in March 2011