



Code of Conduct

Version: June 2025

AvaTerra Global

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Introduction

At AvaTerra Global (ATG), we are committed to the highest standards of ethics and business conduct. This Code of Conduct sets forth the values and principles that guide our actions and define the expectations for every member of our firm – employees, associates, contractors, advisors, leadership, and shareholders alike.

We are all expected to understand and act in accordance with this Code of Conduct, maintain our commitment to it, and motivate each other to achieve its standards together.

Our Values

All members of our firm must uphold the following values:

- **Integrity** – We will always be honest, fair, and ethical in all our dealings.
- **Excellence** – We will be unwavering on contributing to and maintaining a culture of high-quality performance.
- **Partnership** – We will build collaborative relationships based on professionalism, trust, and mutual respect.
- **Knowledge** – We will share our insights and expertise to enable the success of our clients and contribute worthfully to the world.
- **Societal and Environmental Impact** – We will always promote positive and sustainable impact to improve the well-being of the societies and environments which we serve.

These values form the expectation for our personal and professional conduct and guide the way we act.

Building on these values, all members of our firm are expected to adhere to the following principles as well.

Commitment to Each Other

We can succeed together, but it requires a collective effort which recognizes we must all do our part. Every member of ATG must:

- Act with integrity, transparency, and professionalism at all times.
- Deliver high-quality work and advice.
- Honor commitments and deadlines, ensuring reliability and accountability in all interactions and engagements.

- Understand client needs and challenges and be proactive to address them.
- Produce objective and evidence-driven recommendations.
- Ensure a professional and polished presence in all interactions, especially with clients and external stakeholders.

Ethical Conduct

Our reputation depends on the honesty and ethical behavior of our people. Therefore, we expect:

- Zero tolerance for fraud, bribery, corruption, favors, kickbacks, sabotage, or any unethical behavior of any kind.
- Accountability for personal and professional actions at all times.
- Refraining from misrepresentation, exaggeration, or manipulation of facts in any form.
- Full compliance with all applicable laws and regulations in the jurisdictions where we operate.

Work Culture

A respectful, inclusive, and professional working culture is essential to our success. All members of ATG must:

- Be transparent, respectful, and honest in their communication internally and externally.
- Treat colleagues, clients, and our partner firms with respect, fairness, and professionalism.
- Foster a collaborative and supportive work environment free from discrimination, harassment, or intimidation.
- Ensure that personal conduct, in and out of work or other professional settings, does not harm the firm's reputation.
- Use firm resources responsibly and for legitimate business purposes only.

Confidentiality and Data Protection

ATG operates with strict adherence to confidentiality agreements and data protection regulations. As such all members of ATG must:

- Maintain strict confidentiality and safeguard all proprietary or sensitive data and information.
- Protect and not disclose to unauthorized parties any confidential information, including client and firm data.
- Handle responsibly and in compliance with applicable data protection laws all personal data of employees, associates, advisors, shareholders, clients, and partner firms, or any others as relevant.
- Report immediately to leadership any suspected breach of confidentiality.
- Take precautions and follow information security best practices, including cybersecurity measures, to prevent indiscriminate or unauthorized access to sensitive information and data.

Digital Technologies

We are productive and resourceful when we use technologies for the right purposes and responsibly. All members of ATG are expected to:

- Use the firm's business applications, technologies, and resources responsibly and for their legitimate purposes.
- Take the utmost care in communicating when representing the firm through any digital, email, social media, or other online or external-facing modalities.
- Use common sense and care when posting or interacting on social media or other online and digital channels to ensure that posts, comments, reactions, or any other online behavior is respectful, tasteful, and does not adversely impact the firm's or any of its members', its clients', partner firms', or competitors' reputation.

Artificial Intelligence

Clients rely on us for what we can offer based on our knowledge, insights, and expertise. While Artificial Intelligence (AI) is a frontier technology and can be a useful tool in the delivery of our work, all members of ATG must:

- Use discretion and care when interacting with AI programs, applications, or systems in the course of delivering for the firm or clients.
- Recognize that AI is not a substitute for the knowledge, insights, and expertise we are expected to bring to the firm and our clients.
- Rely upon AI only as a complementary tool in the course of our work.
- Acknowledge that our contributions and the content we produce must be our original work.

Conflicts of Interest

To maintain independence and trust, all members of the firm must:

- Avoid actual or perceived conflicts of interest.
- Avoid situations where personal interests could conflict with the firm's or clients' best interests.
- Disclose any actual or perceived conflicts of interest to leadership as soon as they arise.
- Abstain from engaging in business relationships that could undermine our delivery capability.
- Refrain from accepting gifts or favors that could influence our independence, objectivity, or professional judgment.

Compliance and Enforcement

Adherence to this Code of Conduct is not optional. Failure to comply may result in disciplinary actions, including but not limited to warnings, suspension, termination of employment or association, or revocation of shareholder rights, as well as legal action if necessary.

Reporting

We encourage an open reporting culture in which concerns regarding unethical behavior or breach of this Code of Conduct can be raised without fear of retaliation.

Any concerns or suspected violations of this Code of Conduct must be reported to the leadership team, or any member(s) of leadership, immediately for review.

Reports of misconduct will be thoroughly investigated, ensuring due process and fairness to all parties involved.

We fully adhere to these values and principles and will decline work or engagements that may conflict with this Code of Conduct.

At AvaTerra Global we want to earn the trusting reputation of all our members, clients, partnering firms, and society as a whole. We believe that living the values and principles of this Code of Conduct everyday as a part of our business, interactions, and engagements is key to earning that trust.

Thank you for committing to our values.

This Code of Conduct is more than a document – it is a reflection of who we are
and how we choose to lead.

For questions, feedback, or to report concerns, please contact:
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