



Code of Conduct

AKER HORIZONS

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Understanding and Applying the Code



Upholding the Standard

At Aker Horizons, integrity and responsible business practices are the foundation of our commitment to the energy transition. As an owner and global developer of renewable energy and decarbonization projects, we operate in diverse environments, often facing complex challenges with a multitude of stakeholders. Regardless of the challenges we face, our ethical standards remain uncompromised.

This Code of Conduct outlines the values and principles that guide how we work, ensuring that Aker Horizons and our portfolio companies adhere to the highest standards of honesty, transparency and sustainability. We commit to always conducting our business ethically, fairly, and in full compliance with laws and regulations.

Trust is critical to our success, and we earn it by fostering a culture of openness, respect, and accountability. We are committed to respecting human rights, protecting the environment, contributing positively to the communities where we operate, and communicating about our risk mitigation and impact. At Aker Horizons, we expect everyone to live by this code and to speak up if they witness any actions that compromise our values.

By adhering to these principles we ensure that Aker Horizons remains a trusted partner in sustainable development, building a robust future grounded in integrity and responsible business practices.

Lars Sperre
Chief Executive Officer



General

This Code of Conduct describes Aker Horizons' commitments and requirements regarding ethical business practices and personal conduct. It describes the behavior Aker Horizons expects from you and what you, and our business partners, can expect from Aker Horizons.

Aker Horizons shall comply with all applicable laws and regulations and conduct its business with integrity, respecting cultures, dignity and rights of individuals everywhere we operate. We shall be guided by internationally acknowledged standards on ethical business conduct, such as the OECD Guidelines for Multinational Enterprises. In the event that there are differences between laws and regulations and the standards set out in the Code of Conduct, the highest standards consistent with applicable local laws shall be applied.

The Code of Conduct is the main governing document in Aker Horizons. It is important to be aware that some of Aker Horizons' policies and procedures may provide more detailed information about what is acceptable behavior and what is not.

Scope

This Code of Conduct applies to all employees (including hired-in personnel), officers and directors in Aker Horizons ASA (Aker Horizons), and to all entities and their personnel (including hired-ins) where Aker Horizons, directly or indirectly, effectively controls 90% or more of the shares and votes in the entity in question. It also applies to intermediaries, lobbyists, consultants and others who act on behalf of said companies.

Furthermore, Aker Horizons expects that all companies that Aker Horizons consolidates for accounting purposes (including where Aker Horizons, directly or indirectly, effectively controls less than 90% of the shares and votes in the entity in question) implement their own Codes of Conduct that adequately address the principles included in this Code of Conduct.

Board members appointed by Aker Horizons are expected to strive to implement guidelines which hold the same standard as those described herein, in all companies where we have an interest.

The term “Aker Horizons representative” comprises employees, contract workers/hired-ins, officers or directors in Aker Horizons and employees, contract workers/hired-ins, officers or directors in entities where Aker Horizons, directly or indirectly, effectively controls 90% or more of the shares and votes.

Suppliers, subcontractors and other contracting parties of Aker Horizons are also expected to adhere to standards which are consistent with this Code of Conduct, defined in our Business Partner Code of Conduct.

Responsibility and Implementation

Personal Responsibility

As an Aker Horizons Representative, you shall strive to exercise good judgment, care and consideration in your service for Aker Horizons. It is your responsibility and you are expected to familiarize yourself with, sign off on, and perform your duties in line with the principles set forth herein. If you need advice in handling a specific ethical dilemma, you are advised to consult with your manager, Aker Horizons legal and compliance personnel or other appropriate authority.

Executive Vice Presidents and Line Managers' responsibility

Managers are responsible for communicating the requirements in the Code of Conduct to all their direct reports. Managers are also responsible for promoting and monitoring compliance with the Code of Conduct within their respective areas of responsibility.

Board of Directors and CEO's responsibility

Aker Horizons' Board of Directors is responsible for safeguarding, implementing and overseeing the management of this Code of Conduct. The CEO of Aker Horizons shall ensure that employees are aware of and comply with this Code of Conduct. The CEO shall also ensure that annual Code of Conduct training is conducted for the company's employees, and that the employees, as part of such training or other suitable process, confirm by signature that they have read and understood the Code.

Declaration of Compliance

As an employee (including temporary personnel) and/or director in Aker Horizons, you will be requested on an annual basis to confirm by signing the Annual Statement of Compliance that you have read and familiarized yourself with this Code of Conduct (including the Inside Procedure referenced herein), and that you are committed to your tasks and responsibilities in accordance with the requirements set forth in this Code of Conduct.

Acting with Integrity

Anti-Corruption

Aker Horizons expressly prohibits all types of corruption and any provision, offering or accepting of bribes of any variety to any person, whether private or public, either directly or through any third party. We shall at all times comply with the Norwegian Penal Code's provisions on corruption, the UK Bribery Act and the US Foreign Corrupt Practices Act, as well as other applicable laws and regulations regarding bribery and corruption.

Bribery occurs when you, for yourself or a third party, offer, pay, seek, receive or accept an improper payment, gift or advantage in connection with a position, an office or performance of an assignment, e.g. to influence a business or governmental outcome or decision. Engaging in bribery or turning a blind eye to your suspicions of bribery, can result in liability for Aker Horizons and for you personally. Bribes can be in the form of money, or anything else of value, such as a gift or donation, travel benefits, employment benefits, or any other advantage.

“Facilitation payments” are small unofficial payments aimed at expediting or securing the provision of products or services to which you or the company is legally entitled. A facilitation payment is illegal under several anti-bribery laws relevant for Aker Horizons and is considered by Aker Horizons to be a type of bribe. It is strictly prohibited for anyone representing Aker Horizons to offer or make facilitation payments.

Aker Horizons restricts the use of third party representatives to support sales-related activities or to secure Government licenses and permits.

Any use of third party representatives shall be in accordance with the relevant internal procedures and be approved by the CEO of Aker Horizons.

No employee or business partner will suffer adverse consequences for refusing to engage in improper payment activity, even if this results in loss of business.

Your responsibility

- Make sure that all payments made are proper and legal, that they are approved by relevant Aker Horizons personnel, and that they are recorded accurately in Aker Horizons' books and records
- Never (either directly or indirectly through a third party) offer anything of value to improperly influence the actions or decisions of any person, including any public official or private party, in pursuit of Aker Horizons' interests
- Do not make facilitation payments even if not considered to be a criminal offence in the jurisdiction you are in. If a payment is demanded from you in order to avert an immediate threat to the life or health of any person, such payments are not prohibited, but they must be immediately reported to our legal and compliance personnel.
- Do not use third party representatives without the specific approval of the Aker Horizons CEO

Public Officials

A “public official” means any officer or employee of a government, a government department, agency, or government owned or controlled state enterprise, any person acting in an official capacity for or on behalf of a government or government entity or of a public international organization, any political party or party official, or any candidate for political office. Public officials include not only elected officials, but also consultants who hold government positions and political party officials.

Dealings with public officials require that we exercise extra caution in the way we conduct ourselves. Processes involving public officials shall be transparent and follow customary procedures. Gifts, hospitality or any financial or other advantage shall not be offered, promised, given to or received from public officials unless this is subject to specific, written pre-approval according to our internal procedures. Local laws may restrict or even prohibit the offering of gifts and entertainment to public officials.

Your responsibility

- As a representative of Aker Horizons, never, in order to obtain or retain business or other improper advantage in the conduct of business, offer, promise, or give any undue advantage to a public official to induce the official to carry out a specific act or refrain from acting in relation to the performance of her/his duties. This applies regardless of whether the advantage is offered directly or through an intermediary
- When engaging with public officials, always do so in a transparent and straightforward manner and exercise the utmost integrity
- Properly record any gifts and hospitality given to, or received from, public officials in accordance with Aker Horizons’ internal procedures and guidance

Conflict of Interest

A conflict of interest occurs when personal relationships, participation in external activities or interest in another venture can influence or could be perceived to influence a person's decision making when acting for Aker Horizons. A personal relationship could include spouse or other immediate family, relative and close personal friends.

All business transactions must be entered into solely for the best interests of Aker Horizons. Any conflicts of interest that cannot reasonably be avoided shall be made fully transparent and reported. Managers are responsible for evaluating the notification, consider mitigating actions and ensuring that these are implemented.

All directorships, employment or other assignments held or carried out by Aker Horizons representatives in other enterprises which have, or may be expected to have, commercial relations to Aker Horizons, must be approved in writing by Aker Horizons.

Your responsibility

- Act in the best interests of Aker Horizons and take necessary steps to avoid situations and positions that may create or appear to create a conflict of interest
- Do not participate in any transactions or other business arrangements on behalf of Aker Horizons where you directly or indirectly have, or could reasonably be suspected to have, a personal interest or otherwise, directly or indirectly, benefit from your position in Aker Horizons
- Avoid having interests outside the company in any business that competes with or provides services to Aker Horizons or its subsidiaries, which could affect your objectivity in carrying out your company responsibilities
- Avoid doing business on behalf of Aker Horizons with a close personal friend or relative
- If you have a conflict of interest, notify your manager in writing and disclose all relevant facts and ensure that all parties involved are fully aware and advised of the potential conflict of interest
- As manager, ensure that conflicted individuals are recused from any operation, influence, and/or decision-making process that could be influenced by a conflict of interests

Gifts and Hospitality

Aker Horizons does not allow gifts or hospitality where giving or accepting them could influence business decisions, violate any local laws or the policies of the recipient company, or cause others to perceive such influence or violation. Aker Horizons does not expect gifts or hospitality from any of our business partners.

It is our company policy that Aker Horizons does not accept or offer gifts or hospitality - except in the limited circumstances detailed in our internal procedures and guidance. Hospitality may only be accepted or offered if it is in combination with a business meeting or there is another clear business reason for attending, and the expenditure is within the applicable monetary limits defined in internal procedures and guidance.

All offered and received gifts and hospitality shall always be properly recorded in accordance with our internal procedures and guidance. This applies to both gifts and hospitality accepted in accordance with the Gifts and Hospitality Procedure, and when gifts or hospitality are offered but declined.

Your responsibility

- Never accept or offer a gift or hospitality that would influence your or any other person's judgment, or cause others to perceive such influence
- Never solicit a gift, hospitality or other favor for personal benefit from any of Aker Horizons' stakeholders
- Do not accept or offer gifts in situations of contract negotiation, bidding, or award
- Do not offer or accept hospitality, expenses, or other favors where it could be perceived to influence decision making
- In cases of doubt, always consult with your manager or contact our legal and compliance personnel for guidance

Anti-Money Laundering

Money laundering supports criminal activity, including drug trafficking, terrorism, corruption and tax evasion. Money laundering is the process of disguising the proceeds of crime in order to hide its illegal origins or otherwise dealing with the proceeds of crime. Criminal proceeds include not only money, but all forms of assets, real estate and intangible property that are derived from criminal activity.

Aker Horizons is committed to complying with all anti-money laundering and anti-terrorism laws. We will conduct business only with reputable customers and business partners involved in legitimate business activities, with funds derived from legitimate sources.

Your responsibility

- Take steps to prevent that Aker Horizons' financial transactions and business activities are used as conduits for money laundering
- Ensure that all business activities are legitimate and involve legitimate funds which derive from legitimate sources
- Conduct appropriate counterparty due diligence to understand the business and background of our prospective business partners and to determine the origin and destination of money and property
- Exercise caution if there are irregularities in the course of receiving or providing payments, such as if there are offshore bank accounts involved or accounts that are not normally used by the party in question
- Always consult your local legal and/or tax department if in doubt about the origin and destination of money and property
- Report suspicious transactions or incidents of money laundering to our legal and compliance personnel or via the whistleblowing channel

International Sanctions and Export Control

International and economic sanctions impose restrictions and prohibitions against transactions with specific countries, regions, or persons. They can also restrict and prohibit the sale, supply, transfer, import, provision or export of certain goods, technology, software, services, funds and economic resources, as well as brokering services and technical assistance, including disclosure of information.

Export controls are controls imposed by governments to ensure that exports take place in line with international sanctions and conventions. Exports subject to export control laws and regulations require custom clearance documents, a license and/or approval from national authorities prior to the export. Exports include not only those conducted via traditional shipping methods, but can extend to electronic transfers, through discussions or visual inspections.

Aker Horizons shall adhere to all applicable sanctions laws and regulations, including export control requirements. Doing business in or involving certain countries, regions and parties therefore requires particular attention to sanctions laws and regulations. More details and guidance are set out in our internal procedures and guidelines or can be obtained from our legal and compliance personnel.

Your responsibility

- Ensure compliance with all applicable sanctions laws and regulations, including export controls, and always consider carefully what rules may be applicable, for example due to the parties involved and where an activity takes place. This must be considered before entering into commitments and before transferring goods, technology, software or services across national borders
- Before you engage in business with any party, ensure that those parties as well as other parties involved in the business relationship, including their respective owners, are not subject to sanctions by following the steps in the Integrity Due Diligence Procedure.
- Be attentive to dealings with parties that are from sanctioned countries or regions, or that are otherwise designated for financial sanctions
- Always assess whether any of the exported goods, technology, software or services are listed on any dual-use list, or common military lists. If in doubt, consult your manager for advice

Fair Competition

Antitrust laws and regulations protect free enterprise and prohibit behavior that limits trade or that restricts fair competition and apply to every level of Aker Horizons' business. The antitrust laws combat illegal collusive practices like price-fixing, market-sharing or bid-rigging, or behaviors that aim to achieve or maintain monopoly.

Aker Horizons does not tolerate violation of any applicable antitrust laws or regulations. The company is committed to fair and open competition and shall not engage in any activities that involve unlawfully obtaining, receiving, using or sharing non-public competitively or commercially sensitive information. Examples of such information can include current or future prices, existing contracts, competitive bids, commercial strategies, costs, or other types of non-public competitively or commercially sensitive information.

Your responsibility

- Comply with applicable antitrust laws
- Do not engage in any activities that involve obtaining, receiving, using or sharing non-public competitively or commercially sensitive information without a lawful reason
- If you find yourself in possession or become aware of anyone in possession of non-public competitively or commercially sensitive information, immediately contact our legal and compliance personnel. Do not discuss or share the information with anyone
- Do not spread rumors, mislead with false information or manipulate prices
- Seek advice from the General Counsel in all matters involving risk of antitrust exposure for Aker Horizons, yourself or any of your reports

Inside Information

Aker Horizons has its shares admitted to trading on Oslo Børs and is subject to, among other things, the EU Market Abuse Regulation.

As an employee, you are subject to the rules of the Market Abuse Regulation and must show due care when handling inside information regarding Aker Horizons and other listed companies and trading in financial instruments which such information relates to.

Inside Information is defined in article 7 of the Market Abuse Regulation as information of a precise nature, which has not been made public, relating, directly or indirectly, to one or more issuers or to one or more financial instruments, and which, if it were made public, would be likely to have a significant effect on the prices of those financial instruments or on the price of related derivative financial instruments.

If you have access to inside information, you are subject to the prohibition on unlawful disclosure of inside information and prohibition against inside trading.

Holders of inside information relevant for the share price of Aker Horizons can only pass this information to individuals who need the information in their work for Aker Horizons and only subject to authorization from their manager and the subsequent appropriate listing of the individual in Aker Horizons' insider listing system.

It is your responsibility to be familiar with and abide by Aker Horizons' Inside Procedure.

It is a criminal offence to trade in Aker Horizons' shares or other financial instruments on the basis of inside information. As an employee of Aker Horizons, there are also internal procedures and restrictions with regard to trading in financial instruments of Aker Horizons, Aker Carbon Capture, Aker ASA and other listed companies as set out in the Inside Procedure.

Your responsibility

- Protect confidential business information and never use it for your own benefit, especially when trading in shares or other securities or inducing or recommending anyone else to do so
- Comply with Aker Horizons' Inside Procedure and consult the General Counsel before trading in the shares or other securities of Aker Horizons, Aker Carbon Capture ASA, Aker ASA or any other relevant company that you may receive inside information about through your work for Aker Horizons
- Seek advice from the General Counsel in all matters involving risk of inside information

Safeguarding of Property, Information and Assets

Aker Horizons' property, information and assets must be secured by adequate protective measures. Our information and assets are only to be used for legitimate business purposes and only by authorized employees or their designees. This applies to tangible assets, e.g. equipment, and intangible assets such as intellectual property and confidential information. Information produced and stored on Aker Horizons' IT systems is regarded as the property of the company. Private use is only permitted to a limited extent, and information that may be considered illegal or inappropriate must under no circumstances be processed or downloaded. Use of IT systems and internet services must be governed by the needs of the business and not by personal interests.

Your responsibility

- Protect Aker Horizons' property, information and assets from theft and loss
- Report any security breaches of property according to our internal procedures
- Report any theft, waste or misuse of company information and assets according to our internal procedures
- Maintain electronic files and archives in an orderly manner

Confidentiality

Aker Horizons is committed to protecting confidential information. We will not misuse information belonging to ourselves or any of our partners.

Your responsibility

- You have a duty of confidentiality which also applies after the conclusion of the employment or contractual relationship with Aker Horizons and for as long as the information is considered sensitive or confidential in nature
- Keep confidential all matters that could provide third parties with unauthorized access to confidential information
- Carefully consider how, where and with whom Aker Horizons-related matters are discussed

Protecting Personal Data

Aker Horizons is committed to protecting the privacy rights of our employees and everyone with whom we do business. We remain responsible and accountable for the way we handle personal data. Personal data shall be processed in accordance with applicable data protection laws, such as the General Data Protection Regulation, and our internal requirements.

Aker Horizons shall ensure that personal data are only used for legitimate business purposes, limited to what is necessary and carried out in a secure and transparent manner. More details and guidance are set out in our internal procedures and templates.

Your responsibility

- Respect everyone's right to privacy; ensure that you are familiar with applicable requirements
- Read and follow Aker Horizons' established data privacy procedures when processing personal data
- Only access or share personal data when relevant and necessary for a legitimate business purpose
- Strive to understand and document the privacy implications of your dealings with personal data
- Require a high level of privacy compliance from business partners you engage with
- Speak up if you notice personal data being processed in an unauthorised way, or if you see indications that personal data has been compromised

Caring for People and the Environment

Anti-Harassment and Intimidation

At Aker Horizons, everyone shall be treated with fairness, respect and dignity. We do not tolerate any form of abuse, harassment, intimidation, degrading treatment or sexually offensive behavior by or towards employees or others affected by our operations. Comments or other forms of offensive messages, derogatory remarks or inappropriate jokes are unacceptable.

Your responsibility

- Take steps to create a good working environment
- Never engage in abuse, harassment, bullying, workplace violence, sexually offensive behavior or other behavior that colleagues or business partners may regard as threatening or degrading.
- Respect other people's customs and culture
- If you become aware of any situation in breach of the above principles, speak up or report your concern

Diversity and Equal Opportunities

Aker Horizons is committed to ensuring that the unique contributions each employee brings to the company are encouraged. In order to ensure that everyone can make full use of their talents we shall welcome, listen to and respect the ideas of people from different backgrounds.

Our employees can expect a workplace free from harassment and discrimination. We do not tolerate discrimination against any employee based on age, gender, sexual orientation, disability, race, nationality, political opinions, religion or ethnic background, or any other basis prohibited by law.

Your responsibility

- Treat everyone with dignity, fairness and respect
- Base your work-related decisions on merit
- Encourage and listen to those who speak up

Human and Labor Rights

Aker Horizons respects, supports and acknowledges the fundamental principles of human rights and decent working conditions, such as the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labor Organization on Fundamental Principles and Rights at Work and the International Bill of Human Rights, the UN Convention on the Rights of the Child and the UN Declaration on the Rights of Indigenous Peoples (UNDRIP). We recognize our responsibilities under these, and remain committed to follow established guidelines such as the OECD Guidelines for Multinational Enterprises and the Guiding Principles on Business and Human Rights,.

Aker Horizons shall ensure that its business operations do not cause or contribute to any infringements to human and decent working conditions as set out above. We will not use child or forced labor and will not tolerate working conditions or treatment that conflicts with international laws, regulations and practices. We have a zero-tolerance approach towards modern slavery and human trafficking. The company is committed to implement and enforce effective systems to minimize risks of human and labor rights infringements in our own operations and in our supply chain. Aker Horizons acknowledges all employees' right to form and join trade unions of their own choice.

Human rights related grievances can be reported to the contact person published on our website and will be handled according to internal procedures.

Your responsibility

- Never cause or contribute to the infringement or circumvention of human and labor rights
- Respect the personal dignity, privacy and rights of all individuals you interact with in connection with your work and those affected by our business operations
- Notify your manager in writing if you become aware of any situation in breach of the above principles

Protecting the Environment

Aker Horizons shall act responsibly with an ambition to reduce direct and indirect negative influences on the external environment. We shall adhere to relevant international and local laws and standards, strive to minimize our environmental impact and take a sustainable approach in our day to day operations. We are focused on reducing waste, reducing carbon dioxide (CO₂) emissions and improving the environmental mind-set amongst our employees.

Your responsibility

- Strive to understand and minimize the environmental impact in your area of work
- Share environmental best practices in your area of work
- Ensure that the environment is considered in any business or investment decision
- Comply with the Aker Horizons Sustainability Policy



Working with our Stakeholders

Relations to Business Partners

Aker Horizons cannot achieve its business goals without its business partners. We endeavor to deal honestly, ethically, impartially, and fairly with our stakeholders.

Business and commercial partners that Aker Horizons has an ongoing engagement with, including but not limited to suppliers, customers, or service providers are expected to have ethical standards that are compatible with Aker Horizons' Business Partner Code of Conduct.

Your responsibility

- Promote Aker Horizons' ethical principles in your dealings with business partners
- Comply with applicable internal integrity due diligence procedures before you establish or amend any business relationship, including familiarizing yourself with, and helping implement, the Business Partner Code of Conduct
- Clearly communicate our expectations to our business partners
- Report any knowledge or suspicion of non-compliance with the principles set out in this Code of Conduct by any of our business partners

Sponsoring and Donations

Aker Horizons may utilize sponsorships to promote the company and its business. All sponsoring relationships shall be strategic and aligned with Aker Horizons' values. There must be documented tangible benefits for Aker Horizons associated with any sponsorship, such as commercial gain, professional development, enhanced profiling etc. All sponsoring relationships shall be structured as 'win-win situations' whereby both parties achieve some gain. All sponsorships shall follow the regulations in Aker Horizons' Authorization Matrix.

No religious or political groups or organizations may be sponsored. There shall be no personal conflict of interest involved in the decision to sponsor an organization. In situations where a conflict of interest exists, the individual with a conflict shall withdraw from any associated decision-making process.

Charitable donations - gifts - to organizations do not carry the same requirement for mutual benefit. However, no donations shall be made to political or religious organizations. All charitable donations must be approved in advance according to our internal procedures.

Transparency and Financial Reporting

Aker Horizons will communicate relevant business information in full and on a timely basis to its employees and external stakeholders. This includes information on responsible business conduct and sustainability in line with applicable laws, regulations and recognized international standards. All accounting and financial information, as well as other disclosure information, must be accurately registered and presented in accordance with laws, regulations and relevant accounting standards. Aker Horizons is committed

to providing the financial markets with quality information, enabling investors and analysts to maintain a correct picture of the financial situation as well as risks and opportunities facing it in the future. Aker Horizons will provide accurate disclosure information to the financial markets in line with all relevant laws and regulations for listed companies on the Oslo Stock Exchange. All material information is disclosed to recipients equally in terms of content and timing.

Reporting

Whistleblowing – Reporting a Breach

If you are aware of incidents or have suspicions concerning any violation of applicable laws/ regulations or any breach of the Code of Conduct or other misconduct, you are obligated to report it immediately to your manager, Line Manager, Safety Delegate, Chief Compliance Officer, Head of People & Organization , General Counsel, or the CEO. If you fail to obtain a response or if you would prefer to report anonymously, you are urged to report the matter to Aker Horizons' whistleblower channel operated by the external service provider Speeki at akerhorizons.report.speeki.com. You can also send a notification to: whistleblowing@akerhorizons.com. You may also contact the Board of Directors directly.

The whistleblower channel Speeki and the whistleblowing email is open for all employees and non-employees to report misconduct. Please

provide as much detail as you can to assist investigations when using any of these channels. All reports are treated confidentially. The identity of the whistleblower, if known by the company, shall only be disclosed to the extent necessary for the proper follow-up of the whistleblowing report and, when possible, with consent from the whistleblower.

Aker Horizons will ensure that there will be no retaliation against a whistleblower, including that there is no impact on a whistleblower's professional career, for reporting possible violations in good faith. Any employee knowingly making a false report for the purposes of harming another individual will be subject to disciplinary action. More information on how to report and how a report is handled can be found in the Whistleblowing Procedure.

