Document Reference	PMAN-POLI-6630
Revision Date	25.08.2025

Anti-Bribery, Corruption, Fraud and Whistle Blower Policy

Purpose and Objectives

To ensure a non-tolerance for any type of bribery, corruption and/or fraud and other criminal or unethical behavior in the Company all Solstad employees are kept accountable for behavior in such manner both officially and private. This is a serious risk for the Company's integrity and business activities. This policy requires all suppliers, contractors, joint venture partner to comply with all relevant laws and regulations and to refrain from participating in such actions. To ensure the highest standards of openness, transparency and accountability, this policy describes and enables employees to raise concerns internally at a high level if the individual believes there is shown malpractice or impropriety of such concerns as described below.

Bribery, corruption and fraud is defined, but not limited to:

- Bribery/corruption/fraud in order to secure or keep a contract;
- Facilitation payment to port authorities;
- Engage in fraudulent or evasive conduct with the intention of benefiting the Company or its clients;
- Bribery/corruption/fraud to secure an order or contract;
- Bribery/corruption/fraud to falsify an inspection report or certificate;
- Bribery/corruption/fraud to gain an advantage over a competitor;
- Bribery/corruption/fraud to turn a blind eye to a health and safety issue;
- Fraud is an intentional perversion of truth in order to induce another to part with something of value or to surrender a legal right;
- Corruption is to be dishonest or show illegal behavior

It is an offence to offer a bribe, receive a bribe, to bribe a foreign official or to fail to prevent a bribe being paid on an organisation's behalf. Other concerns that could be reportable conduct and is defined as malpractice may be failure to comply with a legal obligation, action of dangers related to health, safety or environment, other criminal activities and/or unethical behavior and attempts to conceal such practices.

Measures to abstain bribery, corruption and/or fraud:

- The Company shall have a clear statement to anti-corruption with responsibility at Board level;
- A zero tolerance culture towards corruption;
- Appreciation on the current bribery risk facing the sector and market;
- A risk assessment shall be performed periodically by a suitable skilled assessor and updated annually;
- Policies and procedures on gifts, hospitality, facilitation payments, external advisory, political contributions and lobbying must be clear, practical, accessible and enforceable and reflect the variety of roles within the organisation;
- Demonstration of effective rather then "paper" compliance;
- Implementation of strategy to cover responsibility, training, communication plan and monitoring, including training to disseminate an anti-corruption culture to all employees;
- Ongoing due diligence to cover all parties to business relationships;
- Financial controls to minimize risk;
- Implement proportionate and effective procedures to prevent financial crime, including fraud and tax-related misconduct by individuals acting on its behalf

Whistleblowing

- This policy is intended to assist individuals who believe they have discovered malpractice or impropriety.
- The parties protected under the whistle blowing may be employees, former employees or contractors/suppliers, associates and relatives/dependants of any such individuals.
- The protection is provided that the disclose of the concern is made in good faith, done through the appropriate channels and in reasonable belief that it is a malpractice or impropriety issue. It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedure. In an extreme case, malicious or wild allegations could give rise to legal action on the part of the persons complained about.
- Solstad will treat disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.
- The company encourages individuals to put their name to any disclosures they make. Concerns expressed anonymously are much less credible, but they may be considered at the discretion of the Company. In exercising this discretion, the factors to be taken into account will include: the seriousness of the issues raised, the credibility of the concern and the likelihood of confirming the allegation from attributable sources.

Disclosure of Reportable Conduct

- Claims of any instances of Reportable Conduct should be sent to the confidential Whistleblower portal: https://solstad.integrity.complylog.com/
- Solstad will investigate the complaints as soon as possible.
- Complaints will be received by the Group Compliance Officer & Corporate Secretary via the whistleblower email or in the post. In the event a disclosure has been made against the Group Compliance Officer & Corporate Secretary or CFO, the complaint will be actioned by an external party/lawyer firm in copy on all cases.
- If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information.

As a Solstad employee:

- You shall not accept gifts, hospitality, money or any other favor that may be an act of bribery;
- You shall not, directly or indirectly accept gifts or other remuneration if there is reason to believe that its purpose is to influence business decisions;
- You must never solicit a gift or favor for personal benefit from any of Solstad's stakeholders;
- You shall ensure and seek to prevent that Solstad's financial transactions and business activities are not used to launder money;
- You shall ensure that all business activities are legitimated and involve legitimate funds which derive from legitimate sources;
- You must 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;
- You shall always consult with your local legal and/or tax department if in doubt about the origin and destination of money and property
- You shall not have any business relations or dealings with any party, or otherwise conduct any transaction, which may be contrary to sanctions implemented by the UN, US, EU, UK, Norway or any other relevant jurisdiction.

The Company will do its utmost to support anti-bribery, anti-corruption and/or anti-fraud behavior and work to avoid that Company representatives have to face criminal prosecution due to actions against corruption.