

CORPORATE SOCIAL RESPONSIBILITY and ETHICS POLICY

Bluewhale Offshore shall adhere to the following core business principles:

Social Responsibility

The Company shall strive to make a positive and value creating impact for all interested parties. The Company shall therefore make business decisions taking into account their impact on society and environment.

Equality

All employees shall exhibit and promote the highest standards of honesty and ethical business conduct throughout all activities.

Integrity

The Company shall encourage and reward professional integrity and actively seeks the elimination of all conflict of interest. The Company assets shall not be used for personal gain.

Respect

The Company shall not discriminate on the basis of gender, religion, race, sexual orientation, nationality or ethical origin, social group, marital status, age or disability. The Company shall not tolerate violence or intimidation.

Human Rights

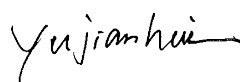
The Company shall ensure that all activities are undertaken with respect to relevant articles of the Universal Declaration of Human Rights.

Anti-Corruption

The Company shall not tolerate extortion, fraud, bribery or any other form of corruption. Any gifts with a value above 100 USD shall be declared to the Company. Political contributions are not permitted.

Suppliers

All suppliers to the Company shall abide by this policy.



Yu Jianhui
President
Bluewhale Offshore Pte Ltd
Date: 21 Mar 2025