

## ANTI BRIBERY AND CORRUPTION POLICY

Bluewhale Offshore is committed to conduct our businesses and operations in an honest and ethical manner. The Company shall therefore not tolerate any form of corruption in connection with our business activities.

### Corruption

Corruption can take many forms. Bribery, kickbacks and facilitation are the most common forms of corruption.

### Bribery

A bribe is offering or giving anything of value for the purpose of obtaining or retaining business, or securing an improper advantage. The Company, or any person or entity working on behalf of the Company, shall not offer or receive bribes, regardless of whether that involves a public official or a private party.

Reasonable and customary business gifts, meals, and hospitality provided for a legitimate business purpose may be permissible under international and local anti-corruption laws, but must be preauthorised.

### Kickbacks

Kickbacks are strictly prohibited. This type of payment occurs when a person is offered money or anything of value in exchange for providing something to a third party. The third party may be requesting information, a discount or a favor. Kickbacks may be in the form of cash or the equivalent, gifts, meals or entertainment.

### Facilitation

Facilitation payments are generally prohibited. These types of payments are generally used to facilitate or expedite the performance of routine, non-discretionary government action.

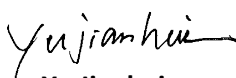
Exceptions may be made in circumstances that involve an imminent threat to health or safety. Such situations must be reported immediately.

### Records and Reporting

The Company shall make and keep truthful and accurately records. Any person who learns of any misconduct or suspicious activities, including potential violations of this Policy or the law, must immediately report such misconduct.

### Retaliation is not Tolerated

The Company's shall not retaliate, and will not tolerate retaliation, against any individual for filing a good faith complaint or for participating in the investigation of any such complaint.



Yu Jianhui

President

Bluewhale Offshore Pte Ltd

Date: 21 Mar 2025