

## **ANTI-CORRUPTION AND PREVENTION OF MONEY LAUNDERING AND TERRORISM FINANCING POLICY**

At AUSTRAL, we conduct our activities based on the highest ethical standards and reject any acts of corruption, money laundering, and financing of terrorism. The compliance with regulations on corruption prevention is led and supported by the Senior Management and the Board of Directors of AUSTRAL.

We are committed to keeping an effective internal control system and implementing policies, procedures, and control activities aimed at preventing, detecting, investigating, and reporting all acts of corruption, money laundering, and terrorist financing.

This policy was developed considering the Peruvian laws currently in effect regarding preventing and punishing corruption, money laundering, and terrorism financing. Additionally, the Foreign Corrupt Practices Act (FCPA) of the United States and the ethical standards of our parent company, Austevoll Seafood ASA, were considered.

Its compliance applies to our directors, officials, managers, attorneys-in-fact, legal representatives, employees, and any of them, hereinafter referred to as employees, and to our suppliers, clients, and other stakeholders.

### **AUSTRAL'S CULTURE OF ETHICS AND PREVENTION**

We promote a culture of transparency and honesty in all our activities, for that reason, we do not allow:

- Grant, promise, offer, pay, or authorize the direct or indirect disbursement of any valuable good or gifts, favors, or advantages to any natural or legal person, or public official to obtain undue advantages for AUSTRAL.
- Influence the objectivity of persons outside AUSTRAL to obtain any benefit or advantage through the use of unethical practices and/or contrary to applicable law.
- Pay any facilitation fee to a public official, natural or legal person, to get any benefit for AUSTRAL.
- Finance or provide any financial or other support, directly or indirectly, to any political party, its representatives, or candidates.
- Make undue payments directly or indirectly, commissions, payments, or benefits from third parties in investment, financing, or expenditure operations carried out by AUSTRAL.
- Intentionally alter AUSTRAL's accounting records and financial operations.



- Carry out any type of operation that does not have appropriate support and/or adequate authorization levels.
- Receive funds, cash payments, assets, or goods that are known or may be presumed to be derived from illicit or criminal activities.

All AUSTRAL employees declare and acknowledge that any action in this regard shall be their absolute and exclusive responsibility and a cause for termination of the employment contract.

#### **ADMINISTRATIVE LIABILITY AND SANCTION IN CASE OF CORRUPTION**

Any employee and/or person under its authority and control who commits any of the crimes listed in Law No. 30424 and its Legislative Decree No. 1352, including transnational active bribery, generic bribery, specific bribery, money laundering, and financing of terrorism, as well as the provisions of Legislative Decree No. 1385, which penalizes corruption in the private sector, may subject AUSTRAL to administrative liability.

AUSTRAL prohibits any conduct that may give rise to administrative charges under Legislative Decree No. 1352 and corruption sanctions under Legislative Decree No. 1385 for acts committed by employees and/or stakeholders who maintain a contractual or commercial relationship with AUSTRAL. Also included are individuals who are under the direct management and supervision of any of the aforementioned parties.

#### **INTEGRITY CHANNEL**

Compliance with and maintenance of our ethical culture are greatly aided by our employees. Therefore, we urge them to notify the Ethics and Values Committee or [valores@austral.com.pe](mailto:valores@austral.com.pe) as soon as they become aware of any situation that may constitute or is suspected of being, an act of corruption, money laundering, or terrorism financing.

The Whistleblower Protection Protocol and Whistleblower Management ensure that all reported situations will be investigated confidentially, safeguarding the employee who reported the event in good faith.

#### **ETHICS AND VALUES COMMITTEE**

The General Manager, Internal Auditor, and Independent Director make up the Ethics and Values Committee, which will assess the findings of the conducted investigations and be in charge of applying and administering this policy as well as making sure it is followed.

#### **DISCIPLINARY AND SANCTIONING PROCEDURES**

In accordance with AUSTRAL's Code of Ethics and Values and the Internal Work Regulations, the Ethics and Values Committee will determine the disciplinary actions, sanctions, and other consequences that apply to the employees involved in the reported facts. These disciplinary actions will be implemented regardless of the potential legal ramifications of the incident, including the ability to file a lawsuit in situations where the behavior in question is indicative of a crime.

## **TYPES OF CONDUCT THAT MUST BE REPORTED**

This list is not exhaustive:

### **1. Misappropriation of assets:**

- Taking money or assets from AUSTRAL improperly or without authorization.
- Diverting funds from an AUSTRAL account for personal or third-party benefit.
- Obtaining money from AUSTRAL through lies or fictitious expense claims.
- Misuse fixed funds.
- Falsifying or altering any type of document, signature, or record, to obtain a personal benefit or for a third party.
- Purchasing goods or services for personal use or a third party with AUSTRAL resources.
- Stealing or using AUSTRAL's assets—tangible or otherwise—for one's own benefit or the benefit of another.

### **2. Accounting Fraud**

- Improperly altering or manipulating income and/or expense accounts to reflect a performance that does not correspond to reality.
- Making accounting records in inappropriate periods to reflect a financial situation that does not correspond to reality.
- Inappropriately valuing AUSTRAL's assets to reflect a financial situation that does not correspond to reality.
- Inappropriately disclose information in the financial statements that may induce wrong decisions by potential investors, lenders, or any other user of the financial statements.
- Making or omitting adjustments to the accounting records for personal or third-party benefit.
- Intentionally concealing accounting errors.

### **3. Corruption and Bribery**

- Promising, offering or granting gifts, directly or indirectly, to a public or private official, so that he/she acts or omits his/her functions.
- Asking for or accepting gifts from outside sources in order to influence decisions or withhold information while carrying out their duties.
- Make contributions of any nature, on behalf of AUSTRAL, in favor of a party or movement for political purposes.

### **4. Money Laundering and Terrorist Financing**

- Carrying out any type of operation that does not have appropriate support and/or



adequate authorization levels.

- Receiving funds or assets that come from illicit activities.

## **GLOSSARY OF TERMS**

### **1. Corruption**

Any act that involves offering, making, promising, or authorizing, directly or indirectly through third parties, any payment, benefit, donation, or gift in favor of (a) any public official of any governmental authority or entity or body of the State or controlled by it, at any level or constituency, or (b) any candidate, political party or organization; to obtain or retain in an undue or illicit manner any business, advantage, authorization, license, permit, resolution or any other benefit. It also constitutes corruption any act that, under the Penal Code in force, constitutes the crime of bribery in any of its modalities.

Likewise, even when not prohibited by national legislation, it is also considered an act of corruption to make, offer, or promise, directly or indirectly through third parties, any payment, gift, or donation in favor of a private party - supplier or client - for the purpose of obtaining an undue benefit or advantage.

### **2. Fraud**

Dishonest or deceptive act or practice to obtain an undue economic benefit to the detriment of AUSTRAL or another third party.

### **3. Money laundering and financing of terrorism**

Money laundering is the set of operations carried out for the purpose of concealing or disguising the nature, origin, location, ownership or control of illegally obtained money and/or property, while financing of terrorism is any form of economic action, aid or intermediation that provides financial support to the activities of terrorist elements or groups.