

POLICY

Valid from

4 December 2025

Approved by

Board of Directors

Eastnine AB (publ)

ANTI CORRUPTION POLICY

1 BACKGROUND AND SCOPE

Eastnine has a zero-tolerance for corruption and bribery. Corruption is the abuse of entrusted power for private gain. This includes providing and accepting unfair benefits. Corruption undermines trust in public institutions and the market economy. All forms of corruption must be eradicated and this policy has been created with this purpose in mind. The policy applies to and must be adhered to by all employees in the Eastnine Group as well as consultants or any other representatives, when carrying out assignments within Eastnine or on behalf of Eastnine.

2 MAIN PRINCIPLES

Eastnine's main principles in its anti-corruption efforts are:

- All employees/consultants/representatives are to follow the applicable laws and regulation
- All operations and relationships with business partners are to be characterized by professional behaviour and integrity
- Eastnine prohibits giving, taking, offering or requesting bribes, and facilitation payments
- Anyone who reports a suspicion of a bribery incident shall never be exposed to retaliation

3 PREVENTIVE ACTIONS

Eastnine actions to prevent corruption, include the following

- Creating a corporate culture based on strong values and high ethical standards described in the Eastnine Code of Conduct
- Continuously develop and implement a structured procurement process and supplier assessment method
- Implementing Eastnine Supplier Code of Conduct in all procurement relationships
- Following the Business Code developed by the Swedish Anti-Corruption Institute (see attachment IMM Code to prevent corruption in business)
- Making easily available information on channels for anonymous reporting of suspected violations
- Any political donations and contributions are prohibited

4 HOSPITALITY AND GIFTS

General guidelines

Overall, restriction should be exercised with regards to gifts. Eastnine's employees or the company's representatives shall never give or accept gifts or benefits that:

- are illegal according to any applicable laws and regulations
- are intended or may be perceived as a bribe
- are intended or may be perceived as an attempt to influence the receiver
- are intended as a reward for services provided or to be provided
- would in any way compromise the receiving person's integrity
- may damage Eastnine's reputation in any way considering the gift's inappropriate value, symbolic meaning, (covert) way of delivery, irregularity or any other feature that might give a good reason to question the gift from a legal or ethical point of view.

Government representatives

Individuals at government agencies that exercise authority, such as decision makers, planning or permit officials, judges, etc. should not be offered free hospitality or gifts by Eastnine employees or its representatives. However, government agency employees who work with administration and who exercise no authority may be offered a simple lunch in connection with a work meeting or seminar directly related to their work and Eastnine's operations.

Business contacts and suppliers

Customary representation events, such as lunches and dinners, or entertainment of moderate value that are offered to, or received from, a business contact and which are in line with sound business practice, of non-extravagant nature, are allowed without a manager permission. For events or entertainment which in nature follow the spirit of this policy, but exceed the value threshold specified in Section 5, a manager permission is required. Discounts or bonuses that are not offered to every Eastnine employees, material or work related to private property, as well as invitations of extravagant nature that involve trips, use of vacation homes, sailing tours, etc. are not be accepted or offered under any circumstances.

Recurrent gifts or benefits

An offer or gift should not be received or provided too often to the same person, even if the value and the character of the gift or benefit falls within the allowed framework and value thresholds specified in Section 5.

5 APPROVAL OF GIFTS AND BENEFITS

When in doubt whether a gift or benefit is acceptable, an employee or a consultant shall always contact its manager, or Head of Sustainability, for further guidance. The person responsible for the implementation of this policy (see Section 9), shall have the ultimate authority to decide whether a gift or benefit is acceptable.

The manager shall always be consulted if:

- 1) a gift or benefit offered by a business contact, or to a business contact, can reasonably be assumed to be of higher value than EUR 50; or
- 2) gifts or benefits offered by a business contact, or to a business contact, during the last 12-month period have a cumulative value exceeding EUR 200;
- 3) any gifts or benefits offered during ongoing negotiations with a business contact.

Any gift or benefit approved by the manager as set out above shall be reported to the Head of Sustainability.

6 WHISTLE BLOWER MECHANISM

The company's employees and suppliers can anonymously report suspicions that concern potential violations of this policy via channels described at <https://www.eastnine.com/en/whistleblowing>.

7 POLICY IMPLEMENTATION

It is the responsibility of the managers within Eastnine to communicate and demonstrate the content as well as the spirit of this policy within their respective departments and to encourage to report behaviour that may be non-compliant with this policy.

A register over gifts and benefits received or offered by Eastnine's employees for which the approval of the manager is required in accordance with this policy, shall be kept and monitored by the Head of Sustainability.

Managers shall ask their co-workers about any knowledge about suspected bribery or other unethical behaviour during the annual evaluation.

All employees of Eastnine are responsible for counteracting and reporting cases of suspected bribery or other unlawful behaviour in accordance with this policy.

8 REPORTING

Any instances of breach of this policy shall be reported to the Board of Directors of Eastnine AB (publ).

9 RISK ASSESSMENT AND STAFF TRAINING

According to applicable law, gross negligence or lack of control by management can constitute a breach of the anti-bribery legislation, namely "negligent financing of bribery". To meet this responsibility of monitoring and control, risk assessment targeting the risk of bribery shall be conducted when necessary in order to identify specific risks within Eastnine's operations. Staff training on the matters described in this policy is to be conducted on a regular basis and at least annually.

10 RESPONSIBILITY

Responsibility for implementation of this policy: CEO

Responsibility for implementation control: Head of Sustainability

Responsibility for yearly review: Board of Directors

Time for review: At least annually

This policy was originally adopted by the Board of Directors on 7 November 2019, and latest updated on 4 December 2025.