

Code of Conduct

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Document Responsible: Jan Erik Tveteraas	Verified by: Else Karin Vådeland
Approved by: Jan Erik Tveteraas	Approved Date: 11/02/2026
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Code of Conduct

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1 Purpose

The purpose of this Code of Conduct is to set out the principles and expectations for ethical behaviour and responsible business conduct in Soiltech. The Code of Conduct provides guidance on how employees and others representing Soiltech shall act in their daily work and business relationships.

Soiltech's Code of Conduct is rooted in our core values:

- We deliver **Quality**
- We act with **Integrity**
- We take **Responsibility**

These values guide how we conduct our business, how we treat others, and how we make decisions in our daily work. This Code of Conduct supports Soiltech's values, protects our reputation, and contributes to trust with customers, partners and society.

2 Scope

- This Code of Conduct applies to all Soiltech employees, management, temporary personnel, consultants and contractors working for or on behalf of Soiltech. It applies to all activities and locations where Soiltech operates.
- This Code of Conduct applies to all employees in the Soiltech group, regardless of country of employment or type of employment contract. Where local laws, regulations or individual employment contracts set stricter requirements, such requirements shall prevail.
- Suppliers and business partners are expected to act in line with the principles set out in this Code of Conduct and to comply with Soiltech's Supplier Code of Conduct when working with Soiltech.

3 Expected Behaviour

All persons covered by this Code of Conduct shall:

- Act honestly, responsibly and with integrity in all business activities.
- Comply with applicable laws, regulations and internal requirements.
- Show respect for colleagues, customers, partners and communities.
- Avoid actions that may harm Soiltech's reputation or trust.

4 Respectful and Inclusive Workplace

- Soiltech is committed to providing a respectful, safe and inclusive working environment.
- We do not accept harassment, discrimination or other inappropriate behaviour based on gender, age, nationality, ethnicity, religion, disability, sexual orientation, political views or other protected characteristics.
- Equal opportunities shall be ensured in recruitment, development and employment practices.

5 Health, Safety and Working Environment

- All work shall be performed in a manner that protects health, safety and the working environment.
- Everyone has a responsibility to follow applicable HSE requirements and to stop work if a situation is considered unsafe.

6 Integrity, Conflicts of Interest and Business Conduct

6.1 Conflicts of Interest

- All persons covered by this Code of Conduct shall avoid situations where personal interests' conflict, or may appear to conflict, with the interests of Soiltech.
- Potential conflicts of interest shall be disclosed to management.

6.2 Gifts, Hospitality and Benefits

- Gifts, hospitality or other benefits must never be offered or accepted if they may influence, or appear to influence, business decisions.
- Any gifts or hospitality must be modest, appropriate, transparent and in line with good business practice and internal requirements.

7 Anti-Bribery and Corruption (ABC)

7.1 Zero Tolerance

- Soiltech has zero tolerance for bribery, corruption and other forms of improper business conduct.
- Bribery, facilitation payments or any other form of improper advantage, whether direct or indirect, are strictly prohibited.
- A bribe may include any offering, giving or receiving of payments, lavish or excessive entertainment, favours, gifts or anything else of value in order to gain an unfair business advantage.

7.2 Legal Compliance

- Soiltech is subject to anti-bribery and anti-corruption laws in the countries in which it operates, including but not limited to Norwegian law, the US Foreign Corrupt Practices Act (FCPA) and applicable local legislation. These laws also include those implementing the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.
- All persons covered by this Code of Conduct shall comply with applicable anti-bribery and anti-corruption laws at all times.

7.3 Government Officials

- No Soiltech employee, officer, director or representative may offer, promise, give or authorise any financial or other advantage to a Government Official in order to obtain or retain business or secure an improper advantage.
- Employees and consultants of state-owned or partially state-owned companies, including national oil and energy companies, are considered Government Officials.

7.4 Third Parties and Intermediaries

- All third-party intermediaries, agents, resellers and contractors acting on behalf of Soiltech shall be subject to appropriate due diligence and contractual requirements.
- Contracts with third parties shall be in writing, limited in time, and include clauses requiring compliance with this Code of Conduct and allowing termination in case of violations.

7.5 Travel, Hospitality and Expenses

Travel and accommodation for customers, Government Officials or other third parties may only be paid if:

- There is a clear and legitimate business purpose
- Costs are reasonable and proportionate
- Full transparency exists with the recipient's employer

- Non-business activities are nominal and limited

Such benefits must never be provided to improperly influence a business or regulatory decision.

7.6 Facilitating Payments

- Facilitating payments are prohibited, even if considered legal or customary in the country where business is conducted.
- If a payment is required to protect the health or safety of individuals, this must be reported immediately to the CEO or CFO and accurately documented.

7.7 Books, Records and Training

- All payments and transactions must be accurately recorded in Soiltech's books and records.
- Employees and relevant third parties are required to participate in anti-bribery and corruption training. Annual confirmation of compliance with this Code of Conduct may be required.

8 Confidentiality, Market Integrity and Protection of Assets

- Confidential information, intellectual property, data and company assets shall be protected and used responsibly.
- Employees and others representing Soiltech shall protect confidential and non-public information and must not misuse such information, including inside information, for personal or third-party benefit.
- Trading in Soiltech shares or other securities shall be conducted in compliance with applicable laws and internal guidelines.
- Only authorised persons may speak on behalf of Soiltech to the media, investors or financial markets.
- Information obtained through work shall not be misused or disclosed without proper authorisation.

9 Reporting Concerns and Non-Retaliation

- Soiltech encourages open dialogue and the reporting of concerns related to unethical or illegal behaviour.
- Soiltech has an established whistleblower channel within its management system, which employees and others may use to report concerns confidentially and, where permitted, anonymously. The whistleblower channel may be used to report suspected violations of this Code of Conduct, applicable laws or internal requirements.
- Concerns may also be raised with a manager, safety representative, CEO or Chairman of the Board.
- External parties may report concerns through the contact information available on Soiltech's website.
- Anyone who reports concerns in good faith shall be protected from retaliation.

10 Responsibilities

- The Board of Directors has overall responsibility for ethical standards in Soiltech.
- Management is responsible for implementing and enforcing this Code of Conduct.
- Managers are responsible for leading by example and ensuring awareness and compliance.
- All employees and contractors are responsible for acting in accordance with this Code of Conduct.