



ANTI-CORRUPTION AND ANTI-MONEY LAUNDERING & TERRORISM FINANCING POLICY

I. INTRODUCTION

Austral Group S.A.A. (hereinafter AUSTRAL) conducts its operations in accordance with the highest ethical standards and rejects all forms of corruption, money laundering, and terrorism financing. Compliance with anti-corruption regulations is led and supported by AUSTRAL's Board of Directors and Senior Management.

AUSTRAL is committed to maintaining an effective internal control system and to implementing policies, procedures, and control activities designed to prevent, detect, investigate, and report any acts of corruption, money laundering, and terrorism financing.

As part of its preventive measures, AUSTRAL hereby formalizes its Zero Tolerance Policy towards bribery and other corrupt practices. Through this policy, AUSTRAL reaffirms its firm stance against such conduct and rejects any transaction—regardless of its nature—that seeks to retain or secure business or obtain improper advantages.

ADMINISTRATIVE LIABILITY AND SANCTIONS FOR CORRUPTION

AUSTRAL may be held administratively liable if any member of its workforce and/or any individual under its authority and control commits an offense under Law No. 30424 and Legislative Decree No. 1352, which include offenses such as transnational active bribery, generic bribery, specific bribery, money laundering, and terrorism financing. This also includes the amendments and applicable offenses set forth in Law No. 31740, which amends Law No. 30424, the Law regulating the administrative liability of legal entities, in order to strengthen anti-corruption regulations applicable to legal entities and promote Good Corporate Governance, together with its regulations; as well as the provisions of Legislative Decree No. 1385, which penalizes corruption in the private sector, and the amendments introduced by Law No. 30835, along with any related regulations and/or those that may replace them, thereby ensuring full compliance with the applicable legislative framework.

AUSTRAL strictly prohibits any conduct that could result in administrative liability under Legislative Decree No. 1352 or corruption-related sanctions under Legislative Decree No. 1385, for acts committed by members of its workforce and/or any stakeholders with a contractual or commercial relationship with the company. Individuals under the direct supervision and oversight of any of the aforementioned parties are also subject to this policy.

In addition, with respect to anti-bribery measures, ISO 37001, the provisions of the U.S. Foreign



Corrupt Practices Act (FCPA), and the ethical guidelines of Austevoll Seafood ASA (AUSS)—AUSTRAL's parent company—are also applicable and observed.

Any act of corruption may result not only in criminal penalties for the individuals involved but also in administrative, legal, or criminal sanctions for AUSTRAL, severely damaging the company's reputation and the trust of its customers and stakeholders.

II. SCOPE

This policy is mandatory for all directors, executives, employees and workers, agents, legal representatives, suppliers, customers, and any other business partners who are authorized to act on behalf of AUSTRAL and who, in the course of their dealings with domestic or foreign public officials or third parties, may engage in conducts related to the aforementioned offenses in violation of this policy.

III. AUSTRAL'S CULTURE OF ETHICS AND PREVENTION

AUSTRAL promotes a culture of transparency and integrity in all its activities. Accordingly, the following actions are strictly prohibited:

- Granting, promising, offering, paying, or authorizing the disbursement—directly or indirectly—of anything of value, gifts, favors, or advantages to any individual or legal entity, or public official, for the purpose of obtaining undue benefits for AUSTRAL.
- Influencing the objectivity of third parties outside AUSTRAL to obtain any benefit or advantage through unethical and/or unlawful practices in breach of applicable legislation.
- Making any facilitation payment to an individual, legal entity, or public official to secure any advantage for AUSTRAL.
- Financing or providing any form of support, whether economic or otherwise, either directly or indirectly, to any political party, its representatives, or candidates.
- Making improper payments, either directly or indirectly, including commissions, fees, or benefits from third parties in connection with AUSTRAL's investment, financing, or expenditure operations.
- Intentionally altering AUSTRAL's accounting records or financial transactions.
- Carrying out any type of transaction that lacks proper supporting documentation and/or the required level of authorization.
- Receiving funds, cash payments, assets, or goods known or reasonably suspected to originate from illicit or criminal activities.



AUSTRAL prohibits acts of bribery and any other form of corruption, regardless of their nature, intended to retain or secure business or obtain undue advantages for its operations.

All members of AUSTRAL's workforce acknowledge and accept that any such action will be their sole and exclusive responsibility and will constitute grounds for termination of the employment contract.

IV. INTEGRITY CHANNEL

Our workforce plays a vital role in upholding and maintaining our Culture of Ethics. Therefore, we encourage our employees and workers to promptly report any situation that constitutes—or is suspected to constitute—an act of corruption, money laundering, or terrorism financing through the Integrity Channel: www.australcanaldeintegridad.com

The Whistleblower Management and Protection Protocol ensures that all reported cases will be investigated confidentially, safeguarding the employee or worker who made the report in good faith.

V. ETHICS COMMITTEE

The Ethics Committee is responsible for implementing and overseeing this policy, as well as ensuring its compliance. It is composed of the General Manager, the Compliance Officer, and an independent Board Member with no ties to the Company's interests. This Committee is in charge of evaluating the findings of the investigations conducted.

VI. DISCIPLINARY AND SANCTIONING PROCEDURES

If an employee or worker is found to be responsible for misconduct, the Ethics Committee will report the results of the investigation to the Human Resources Management, which will determine the applicable disciplinary actions, sanctions, and other consequences in accordance with AUSTRAL's Code of Ethics and Internal Work Regulations. These disciplinary measures will be applied regardless of any potential criminal or civil liability resulting from the misconduct, and legal proceedings may be initiated if the conduct qualifies as a criminal offense.

In the case of suppliers, customers, or any other business partners of AUSTRAL who fail to comply with this policy, applicable sanctions may range from disciplinary measures and contractual penalties to termination of the commercial relationship. This is without prejudice to any administrative, civil, or criminal liability that may arise from the non-compliant conduct.

VII. TRAINING AND COMMUNICATION

To promote a culture of transparency, ethics, and values, AUSTRAL provides both online and in-person training sessions for all members of its workforce to educate them on the scope of its internal anti-corruption and anti-money laundering and counter-terrorism financing policies. These training sessions

are mandatory.

Additionally, suppliers and other business partners acting on behalf of AUSTRAL must implement procedures that include anti-bribery awareness and training throughout the duration of their commercial relationship with the company.

VIII. ANTI-MONEY LAUNDERING & TERRORISM FINANCING SYSTEM

AUSTRAL carries out due diligence procedures prior to contracting third parties to ensure they meet the ethical standards and values outlined in this Policy. AUSTRAL will define the due diligence process for evaluating third parties based on their risk profile. Contracts with third parties must include an anti-corruption clause allowing for audits or requests for information regarding the services provided, and must also include provisions for direct communication with third parties in case of suspected corruption, as well as the right to terminate the contractual relationship in the event of non-compliance.

REPORTABLE CONDUCT

The following 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 benefit or the benefit of a third party.
- Obtaining money from AUSTRAL through false statements or fictitious expense claims.
- Misusing petty cash funds.
- Forging or altering documents, signatures, or records to obtain a personal benefit or to benefit a third party.
- Purchasing goods or services for personal use or for a third party using AUSTRAL's resources.
- Stealing or misappropriating tangible or intangible assets from AUSTRAL for personal or third-party gain.

2. Accounting fraud

- Improperly altering or manipulating income and/or expense accounts to present inaccurate performance results.
- Recording accounting entries in incorrect periods to reflect a financial situation inconsistent with reality.
- Inappropriately valuing AUSTRAL's assets to present a misleading financial position.
- Improperly disclosing information in the financial statements that could lead to misguided decisions by potential investors, lenders, or any other users of these financial statements.
- Making or omitting accounting adjustments for personal or third-party benefit.
- Intentionally concealing accounting errors.



3. Corruption and Bribery

- Promising, offering, or granting gifts, whether directly or indirectly, to a public or private official in order to influence them to act or refrain from acting within the scope of their duties.
- Requesting or receiving gifts from a third party in exchange for influencing or omitting an action within the scope of their duties.
- Making contributions, of any nature, on behalf of AUSTRAL, to a political party or movement.

4. Money Laundering and Terrorism Financing

- Carrying out any type of transaction that lacks proper supporting documentation and/or the required level of authorization.
- Receiving funds or assets originating from illicit activities.

GLOSSARY OF TERMS

1. Graft or bribery

This offense is defined in Article 397 of the Peruvian Criminal Code and consists of offering, giving, or promising any type of benefit, advantage, or donation to a public official in exchange for a favor (to perform or refrain from performing acts within their official duties). In this regard, the mere act of offering may constitute the commission of this offense.

2. Conflicts of interest

A situation in which a person's personal activities, relationships, or interests are incompatible with the interests of AUSTRAL or with the proper performance of their duties.

3. Corruption

Any act involving offering, making, promising or authorizing, either directly or indirectly through third parties, any payment, benefit, donation or gift in favor of: (a) any public official of any governmental authority, state entity or body, or any State-controlled entity, at any level or jurisdiction, or (b) any political candidate, party or organization, for the purpose of unduly or unlawfully obtaining or retaining any business, advantage, authorization, license, permit, decision or any other benefit. Any act that, under the current Criminal Code, constitutes the offense of bribery in any of its forms will also be considered an act of corruption.



Likewise, even if not expressly prohibited under national legislation, any payment, gift, or donation—whether offered, made, or promised, directly or indirectly through third parties—in favor of a private individual (e.g., supplier or customer) for the purpose of obtaining an undue benefit or advantage, will also be deemed an act of corruption.

4. Due diligence

It is the process of identifying, verifying, and monitoring Stakeholders to mitigate corruption risks.

5. Fraud

A dishonest or deceptive act or practice carried out with the intention of obtaining undue financial gain to the detriment of AUSTRAL or a third party.

6. Public officials

For the purposes of this policy, the term “Public Officials” will include officials of government agencies, regulatory and supervisory entities, public offices, state-owned enterprises, international organizations, and members of the judicial, executive, and legislative branches.

This prohibition also extends to individuals within the family or close personal circle of Public Officials, such as spouses, partners, girlfriends or boyfriends, relatives, and similar (“close persons”), as well as any others who may receive a promise, offer, or benefit intended to influence the decision of a Public Official.

This definition also includes representatives of political parties, political supporters, and candidates for public office.

7. Intermediary

Consultants, agents, advisors, external attorneys, representatives, lobbyists, or any other type of intermediary acting on behalf of or at the request of AUSTRAL—whether in the public or private sector—in matters involving interactions with public officials, government entities, customers, suppliers, and third parties, are also covered by this policy.

8. Money laundering and terrorism financing

Money laundering is the set of operations carried out to conceal or disguise the nature, origin, location, ownership, or control of money and/or assets obtained illegally, while terrorism financing refers to any form of economic action, assistance, or mediation that provides financial support to the activities of terrorist individuals or groups.



9. Facilitation payments

Payments made to public officials, usually of lower rank, intended to expedite or secure the performance of a non-discretionary, routine governmental action or one required by law.

10. Stakeholders

It refers to any organization, group, or individual that may affect or be affected by the activities of AUSTRAL (such as stakeholders, interest groups and target audience).

11. Third party

A third party refers to any individual or legal entity, whether domestic or foreign, public or private, with whom AUSTRAL has entered into any kind of agreement, whether for economic or non-economic purposes.