

2025

Supplier Code of Conduct

Wikborg Rein is an international law firm with offices in Oslo, Bergen, Stavanger, London, Singapore and Shanghai. Providing clients with first-class legal assistance is the firm's most important priority, and as lawyers our ability to create value depends on promoting and maintaining the highest ethical standards. In all our activities, we must comply with applicable laws and regulations, act in an ethical, sustainable and socially responsible manner, and respect internationally recognized human rights.

Wikborg Rein's suppliers are expected to adhere to the same or similar standards as Wikborg Rein. Therefore, Wikborg Rein outlines in this Supplier Code of Conduct ("**Supplier COC**") the minimum standard of conduct that we expect our suppliers to adhere to. In addition to the expectations set out in the Supplier COC, the Supplier shall always adhere to all applicable laws and regulations.

This Supplier COC covers Wikborg Rein's entire supply chain, including suppliers, sub-contractors, vendors, consultants or agents ("**Suppliers**"). Wikborg Rein expects its Suppliers to raise similar expectations towards its supply chain, Wikborg Rein's sub-suppliers, as in this Supplier COC.

1 KEY PRINCIPLES AND VALUES

1.1 Anti-corruption and anti-bribery

Wikborg Rein does not tolerate bribery or corruption in any form in the private or the public sector. Corruption generally refers to someone in a position of power or authority abusing their position for personal benefit. Corruption includes bribery, facilitation payments and trading in influence, and the prohibition applies irrespective of whether such activity takes place directly or through third parties.

Suppliers shall not offer, promise or give any improper benefit, favour or incentive to any person acting on behalf of Wikborg Rein, any public official, international organisation or other third party. Similarly, Suppliers shall not request, receive or solicit any improper benefit, favour or incentive from any third party in contravention of relevant anti-bribery and anti-corruption laws.

Suppliers shall not, directly or indirectly, offer gifts or hospitality for or on behalf of Wikborg Rein, without the express prior written approval of Wikborg Rein's Risk & Quality Partner.

1.2 Anti-money laundering and other economic crimes

Suppliers shall not engage in, assist or facilitate any form of money laundering, terrorist financing or other economic crimes. Supplier shall take all reasonable steps to ensure that transactions in which they are involved are not used for money laundering or terrorist financing purposes.

1.3 Sanctions and export controls

Suppliers shall comply with any applicable sanctions and export controls. This means, amongst others, that Suppliers shall not, in contravention of applicable sanctions or export controls, source or supply any item, services or technology to or from (i) any country or territory subject to comprehensive or country-wide sanctions by Norway, EU, UK, US or the UN; (ii) any third party located in such countries or territories; (iii) any country or territory where there are import/export prohibitions relating to such item, service or technology; (iii) any person, entity or organisation subject to, or owned/controlled by a person, entity or organisation subject to, blocking, asset freeze or other restrictive measures issued Norway, EU, UK, US or the UN or other applicable sanctions regimes.

Where Suppliers become aware of any potential violation of sanctions or export controls of relevance to Wikborg Rein, Suppliers shall immediately notify their Wikborg Rein contact or Wikborg Rein 's Risk & Quality Partner to discuss the appropriate action.

1.4 Conflicts of interests

Suppliers shall supply goods or services to Wikborg Rein in a lawful, open and transparent manner. Suppliers shall anticipate and use all reasonable efforts to identify potential conflicts of interest in their supply of goods and services to Wikborg Rein, and report any such conflict to Wikborg Rein in writing as soon and possible.

1.5 Human rights and working conditions

Wikborg Rein expects that our Suppliers respect fundamental human rights and decent working conditions¹, and that they abide by the OECD Guidelines for Multinational Enterprises and United Nations Guiding Principles on Human Rights including carrying out human rights due diligence.

This includes that Suppliers shall not tolerate child labour, modern slavery, or any form of forced or compulsory labour in their operations or supply chains.

This further includes that Suppliers shall recognize and respect equality and diversity in their operations, and ensure everyone has the right to a fair treatment. Suppliers shall also prohibit unjustified discrimination on account of gender, race, religion, age, disability, sexual orientation, nationality, political opinion, union affiliation and social or ethnic origin. For

equivalent and comparable jobs, equal pay shall always be paid.

Suppliers should also grant their employees the right to freedom of association and collective bargaining, to the extent provided for by applicable law. Suppliers should recognize and respect relevant collective labour agreements and at least pay the minimum total compensation required by local law, including living wages, all mandated wages, allowances and benefits.

1.6 Health, Safety and Employee Security

Suppliers shall provide their employees with a fully satisfactory working environment and aim to prevent accidents and occupational illnesses, both with respect to physical and mental health, and in compliance with all applicable international standards and local law requirements..

As a minimum, Suppliers shall ensure their premises and operations adhere to prescribed safety requirements and that staff have an opportunity to raise and react to any concerns that may represent a potential threat or a risk to health and safety or other forms of censurable conditions.

1.7 Environment, Climate and Sustainability

Wikborg Rein aims to contribute to the achievement of the objectives of the Paris Agreement and the UN framework for nature, and works to ensure a sustainable practice and business development. We expect the same of our Suppliers.

¹ Fundamental Human Rights includes the internationally recognised human rights that are enshrined, among other places, in the International Covenant on Economic, Social and Cultural Rights of 1966, the International Covenant on Civil and Political Rights of 1966 and the International Labour Organisation's core

conventions on fundamental principles and rights at work. Decent Working Conditions means work that safeguards human rights, health, safety and environment in the workplace, and that provides a living wage

Suppliers shall consider the climate impact of their operations and work to reduce the greenhouse gas emissions of their activities, products, and services.

Suppliers shall take measures to reduce their negative environmental impact and to promote environmentally friendly operations and sustainability.

We also expect our Suppliers to take measures to reduce adverse impact related to climate and the environment in their value chain.

We expect our Suppliers to assess sustainability related risks and opportunities regularly, and to report material information in this regard according to well-known reporting standards and procedures.

Wikborg Rein's Suppliers must at all times comply with relevant local environmental legislation and other requirements.

1.8 Competition

Suppliers shall not enter into any type of agreement or engage in any form of arrangement or activity, including concerted practices, which would be contrary to applicable competition laws and regulations.

1.9 Confidentiality and data protection

Suppliers shall keep confidential and not misuse any information about Wikborg Rein of a confidential nature, as may be further specified in the contract between Wikborg Rein and the Supplier. Where the Supplier processes personal data for Wikborg Rein, it will enter into such data processing agreement as required by Wikborg Rein.

2 COMPLIANCE AND REPORTING

2.1 Monitoring and Compliance

Suppliers shall periodically evaluate their compliance with this Supplier COC. Where necessary, Suppliers are expected to proactively implement improvement measures.

In order to evaluate compliance with this Supplier COC and in order to comply with its obligations under the Working Environment Act, Wikborg Rein reserves the right to conduct on-site audits of Suppliers' premises/operations and/or request information and documentation necessary for Wikborg Rein to satisfy itself that Suppliers are acting in compliance with this Supplier COC. Suppliers shall maintain appropriate records to demonstrate compliance, and shall be able to provide reasonable information when requested by Wikborg Rein.

2.2 Reporting concerns or breaches

To the extent required by applicable law, Suppliers shall have internal mechanisms for reporting and handling concerns arising in their operations, including but not limited to instances of non-compliance with this Supplier COC.

2.3 Non-Compliance

Any Suppliers found or suspected to have breached this Supplier COC or applicable laws, or to have otherwise failed to act with the level of integrity Wikborg Rein expects of its Suppliers, may be subject to appropriate remedial action.

In the first instance, such remedial action will entail the parties discussing potential corrective actions through an open dialogue. If it is established that a Supplier is unwilling or unable to carry out corrective actions which Wikborg Rein finds necessary in order to

comply with this Supplier COC, or the Supplier has committed a substantial breach or repeated breaches of the requirements herein,

Wikborg Rein is entitled to terminate the engagement with the Supplier.