ANTI-BRIBERY & CORRUPTION POLICY (ABC POLICY)

Anti-Bribery and Corruption Policy

Company Statement

All TOS companies are committed to maintaining integrity and transparency in all business dealings. We strictly prohibit bribery and corruption, as these practices damage international commerce and are contrary to our principles of fair and lawful business conduct. This policy is aligned with our company's Code of Conduct for all our entities and is intended to ensure compliance with applicable anti-bribery and anti-corruption laws.

Policy Scope

This policy applies to all TOS personnel worldwide, including full-time, part-time, temporary, and contract employees, regardless of location.

Bribery

Bribery is defined as offering, promising, giving, or accepting any form of inducement or reward to gain undue commercial, contractual, or personal advantage. TOS prohibits all forms of bribery, whether directly or indirectly. Engaging in bribery is illegal and will not be tolerated.

Inducements and Rewards

An inducement or reward is anything of value that could influence business decisions, including cash, gift cards, benefits, services, gifts, employment opportunities, contracts, charitable donations, meals, or investment options. TOS employees are not allowed to solicit, offer, or accept inducements or rewards that could compromise fair business practices.

Gifts

The acceptance or giving of nominal gifts, such as business-related seasonal gifts, is permitted under the following conditions:

- The gift's value does not exceed €100.
- The gift is lawful in the jurisdiction where it is given or received.
- It is appropriate, transparent, and not given or accepted in exchange for a favor.
- It does not include cash.
- If employees are unsure about the appropriateness of a gift, they should consult their supervisor before accepting.

Charitable Donations

While TOS supports charitable donations, all contributions must comply with local laws and ethical standards. Charitable donations must not be used to conceal bribery or other forms of corruption.

Employee Responsibilities

All employees are responsible for understanding and adhering to this policy. Any suspected or actual bribery must be reported to the legal department immediately.

If an employee faces any form of pressure or threat to provide a bribe, they are required to decline and inform their supervisor immediately.

Rotterdam, The Netherlands, November 2024

The Board of Directors
Transport & Offshore Services