



CODE OF CONDUCT

For Business, Ethics and
Corporate Social Responsibility



Our People



Our Integrity



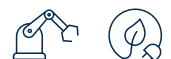
Our Environment



Our Responsibility

Approved by the Board of Directors in EQVA, 17.06.2026

Adopted by the Boards of Directors in EQVA,
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The Code of Conduct should be fully integrated into our business operations, at every level of our organization.

All of us are committed to carry out our business ethically and in compliance with the applicable laws and regulations in the markets we operate.

1. CORPORATE VALUES

Eqva ASA (“Eqva” or the “Company”) shall enjoy an invaluable reputation for corporate trustworthiness around the world, based on consistently conducting business with integrity and in compliance with the laws and regulations governing its activities.

Directors and employees must therefore practice fair dealing, honesty, and integrity in every aspect in dealing with colleagues, business relations and customers, the public, the business community, shareholders, suppliers, competitors, and public authorities.

1.1 Our Core Values

The core values shall characterize the company every day.

The values must be guiding both in relation to how we should behave towards each other as employees and how we want customers, suppliers, partners, and owners to perceive us.



WE ARE PROFESSIONALS

- We act with integrity, accountability and high ethical standards.



WE ARE RELIABLE

- We keep our promises and deliver with consistency and trust.



WE ARE INNOVATIVE

- We embrace new ideas and drive continuous improvement.



WE THINK LONG-TERM

- We make sustainable decisions with future generations in mind.

2. SCOPE OF APPLICATION

The Company's Code of Conduct for Business, Ethics and Corporate Social Responsibility ("the CoC") has been adopted to underscore the principles, by which the Company conducts its relations with employees, business partners and other stakeholders.

The CoC applies to all members of the Board of Directors, and all staff employed by the Company.

The Company encourages suppliers, consultants, and other business partners within its sphere of influence to adopt these principles.

The principles described in this document shall be applied in the assessment of potential and current suppliers.

3. OUR GUIDE TO RELIABLE AND TRUSTWORTHY BUSINESS CONDUCT

Eqva's business shall be conducted in a way that supports our ambition to be recognised as a reliable and trustworthy business partner and market player.

3.1. Legal Compliance

In every country, in which it operates, the Company shall abide by the laws, governmental rules, and regulations of that country. It is the personal responsibility of each employee and officer to adhere to the standards and restrictions imposed by those laws, rules, and regulations.

In situations where the law does not give guidance, the Company applies its own standards based on its corporate values and culture.

In cases of conflict between mandatory law and the principles described in this code, the law shall prevail.

3.1.1 Accounting and Reporting

All financial transactions by the Company must be reported in accordance with generally accepted accounting practices, and accounting records must show the nature of all transactions in a correct and non-misleading manner. The Company will provide disclosure that is open, truthful, relevant, comprehensible, and timely.

Payments to Business Partners shall only be made against invoices that are issued based on written agreements and only by bank transfer.

The recorded accountability for assets will be compared with the existing assets at reasonable intervals and appropriate action will be taken with respect to any difference.

3.2. Business Partners and other stakeholders

EQVAs business partners and other stakeholders should be treated fairly and with respect and integrity. When acting on behalf of the Company, directors and employees shall not take unfair advantage through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or other unfair dealing practices.

The Company shall not offer customers, potential customers, governments, agencies of governments, or any representatives of such entities, any rewards, or benefits in violation of either applicable laws or reasonable and generally accepted business practices. Company employees must not accept payments, gifts, or other kinds of reimbursement from a third party that could affect or appear to affect their objectivity in their business decisions.

3.3. Personal integrity

Individually and collectively, our personal integrity supports the honest use of time, funds, and property in ethical dealing with employees and others. Business needs take priority in the allocation of our time at work. Use of company time and property is for business purposes only, unless otherwise authorized by management. We consciously set high standards of courtesy, professionalism, respectfulness, and honesty in our interactions with our customers, suppliers, employees and the community.

3.4. Data Privacy

The collection and use of personal data is regulated. Personal data as names, residency, contact information etc, both for employees, consumers and company representatives in business-to-business transactions are subject to more stringent regulation than before, and the Company will abide by all applicable legal requirements protecting the privacy of a customer's or an employee's personal information. We must all ensure that appropriate processes and systems are in place to safeguard access to this type of information.

We respect customer and employee related information and protect its security, confidentiality, and integrity in accordance with the General Data Protection Regulation (GDPR) and other applicable data protection laws.

All customer and employee personal information is confidential and may not be disclosed except as permitted by law and applicable regulations.

Access to customer and employee personal information is strictly controlled on a "need to know" basis and is used for legitimate business purposes only.

Eqva is committed to maintaining appropriate cybersecurity measures to protect information, systems and operations from unauthorized access, cyberattacks and other security threats.

3.5. Professional secrecy

All employees shall maintain professional secrecy in respect of all business matters and other situations that could give outsiders access to confidential information. Obligations of confidentiality related to information received from the Company or a business partner must be respected. Confidential information must not be disclosed unless specifically authorized by the Chief Executive Officer (“CEO”) or the party that has granted the information.

3.6 Insider information

The shares of the Company are listed on a regulated marketplace the Company is subject to insider trading rules. Insider information is confidential and share price sensitive information and shall not be shared to any unauthorised individuals or companies. Please, refer to “Instructions for all employees of Eqva ASA regarding inside information concerning financial instruments issued by Eqva ASA and related financial instruments”.

3.7 Use of Artificial Intelligence

Employees shall use artificial intelligence tools responsibly and in compliance with applicable laws, company policies and confidentiality requirements. Confidential, personal or commercially sensitive information shall not be entered into public AI systems unless specifically approved.

3.8 Use of social media

The use of social media may involve security issues, and it is important that use of social media occurs in a safe and proper manner. When posting about the company and/or its products/services/technologies, always remember:

- Be transparent: Disclose that you work for the company. Never misuse or disclose confidential information.
- Be compliant: Follow the law – and the code of conduct.
- Be responsible: Engage but use common sense.
- Be truthful: If you have a personal, vested interest in something you are discussing, be the first to point it out and be specific about what it is.
- Be yourself: Stick to your area of expertise; only write what you know. If you publish to a website outside the company, please use a disclaimer like: “The postings on this site are my own and don’t necessarily represent the company’s positions, strategies, or opinions.”
- Be up to date: If you are leaving the company, please remember to update your employment information on social media site.

3.9 Fair competition / Antitrust

Antitrust law protects free enterprise and prohibits behaviour that limits trade or that restricts fair competition and applies to every level of business.

The company is committed to contribute to combating illegal practices like price fixing, market-sharing or bid-rigging conspiracies, or behaviours that aim to achieve or maintain monopoly.

Company has zero tolerance for violation of any antitrust laws and regulation and is committed to fair and open competition and to not engaging in any activities that involve unlawfully obtaining, receiving, using, or sharing non-public competitively or commercially sensitive information.

Such information can include current or future prices, existing contracts, competitive bids, commercial strategies, costs, or other types of non-public competitively or commercially sensitive information.

3.10. Money-laundering prevention

The Company will take the necessary steps to prevent its financial transactions from being used by others to launder money.

3.11. Conflicts of Interest

Eqva shall respect individual employees' and board members right to privacy and personal interests, at the same time as all employees and board members are expected to be loyal to the Company's interests.

Employees and members of the Board of Directors of the Company shall conduct their private- and other external activities and financial interests in a manner that does not conflict or appear to conflict with the interests of the Company. Should such a conflict of interest arise it must be reported to the CEO immediately by the person subject to the conflict.

No employee should serve as an officer, director or as a member of management of another business enterprise without prior approval of the CEO. This restriction does not apply to positions in non-profit, religious, charitable, civic organizations, or similar associations.

All employees shall immediately notify the CEO in writing if they have any material direct or indirect interest in any transaction entered into, or to be entered into, by the Company.

All employees have a general duty to avoid even the appearance of any conflict of interest. Employees, members of their immediate family and their associates should not accept gifts having a value more than NOK 5000 a year or its equivalent in other currencies, payments, extravagant entertainment, and loans from competitors, customers, vendors, or any person seeking to do or doing business with the Company, except in a bona fide third-party transaction, however always subject to section 3.2.

All employees have a general duty to comply with the Company's policies and procedures related to anti-corruption and bribery. Please see the Company's Anticorruption Program for further guidance.

Employees shall not use an opportunity, which was obtained because of their employment with the Company, to acquire another business enterprise, to acquire property, to market any products or to engage in any activity for personal gain.

All employees of the Company and its subsidiaries have a special duty and obligation to cooperate in disclosing activities which may constitute, or appear to constitute, a breach of the above duties together with such other information as may assist the Company in determining whether a conflict of interest may exist.

3.12. Political Involvement

The Company observes neutrality regarding political parties and candidates. Neither the name nor the assets of the Company shall be used to promote the interests of political parties or candidates.

3.13. Due Diligence and Transparency

Eqva monitors developments related to the EU Corporate Sustainability Due Diligence Directive (CSDDD) and will adapt its due diligence processes as regulatory requirements become applicable.

Eqva is committed to carrying out human rights and environmental due diligence across its operations and supply chains. We assess actual and potential adverse impacts, take steps to prevent or mitigate them, and report on how these risks are addressed.

Suppliers and business partners are expected to adhere to similar standards, and our due diligence processes are updated regularly to reflect legal obligations and stakeholder expectations.

4. ENVIRONMENTAL PRINCIPLES

4.1. Resource Efficiency

The Company assets and services are designed in such a way that energy and raw materials are used efficiently, and waste and residual products are minimized over the life cycles.

4.2. Precautionary Principle

The Company supports the precautionary principle by avoiding materials and methods posing environmental and health risks as far as reasonably practicable.

4.3. Environmental Performance

The Company reports regularly on its environmental performance through its Sustainability Report. Eqva is committed to reducing its environmental impact and continuously improving environmental performance through measurable sustainability initiatives.

For more information, see: [Sustainability Governance - Eqva](#)

5. HUMAN RIGHTS AND WORKPLACE PRACTICES

The safety of our employees and other individuals performing work on our behalf has first priority. Risks and threats that could cause harm to personnel on duty, on and off-site, shall be identified, analysed, and controlled. Emergency plans should be always updated, and exercises should be performed in accordance with these plans. Eqva shall work continuously to be a safe place to work. We do not accept discrimination of any kind, and we expect every employee to show respect for colleagues and others.

5.1. Human Rights

Eqva ASA supports and respects the UN Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights (UNGPs). Violations of fundamental human rights are not accepted.

5.2. Non-Discrimination

The Company's policy prohibits unlawful discrimination against employees, shareholders, directors, customers, and suppliers on account of gender, race, religion, age, disability, sexual orientation, nationality, political opinion, union affiliation, social or ethnic origin. Workplace diversity at all levels is encouraged. All persons shall be treated with dignity and respect, and they shall not be unreasonably interfered with in the conduct of their duties and responsibilities.

All managers and employees shall assist to create a work environment free from any discrimination due to gender, race, religion, age, disability, sexual orientation, nationality, political opinion, union affiliation, social or ethnic origin.

5.3. Labour

No form of forced, compulsory or child labour is tolerated within the Company. The minimum employment age is the age of completion of compulsory school. Freedom of association and the right to collective bargaining and agreements shall be respected in all operations of the Company.

5.4. Work Environment

The necessary conditions for a safe and healthy work environment shall be provided for all employees of the Company.

5.5. Whistleblowing

Reports of violations of this Code of Conduct and/or the Anti-Corruption Program may be submitted confidentially or anonymously through the Company's whistleblowing channels. All employees and external stakeholders have the right to raise concerns regarding actual or suspected misconduct, breaches of law, or violations of this Code.

Eqva will ensure that all reports are handled appropriately and in accordance with applicable legislation. Individuals who report concerns in good faith shall be protected against retaliation, discrimination, or any adverse consequences resulting from such reporting.

Reporting of concerns: [Sustainability Governance - Eqva](#)

6. SOCIETY

We must avoid the use for raw materials from countries that are in armed conflict, exercise oppression or use violence against their citizens.

We must avoid the purchase of products and services where child labour is suspected.

We do not accept any form of discrimination of against employees of others involved in our activities.

We will work for a better gender balance in our companies.

Employees are free to be organized in a trade union.

We are aware that we live in local communities, and that our choices can affect the immediate environment for both the company and the employees. Therefore, we shall:

- If possible, use local suppliers of products and services.
- Sponsorships must go to local cultural and sports initiatives.

7. RESPONSIBILITY OF MANAGERS AND EMPLOYEES

It is the responsibility of the Company's managers to communicate and demonstrate the content as well as the spirit of this document within their organizations and to encourage employees to disclose behaviour that may be non-compliant with these principles. This includes adherence to updated legal requirements concerning transparency, human rights due diligence, and environmental performance.

This Code of Conduct for Business, Ethics and Corporate Social Responsibility will be promptly and consistently enforced. Failure to comply with its provisions can result in disciplinary action.