ANTI-FRAUD, ANTI-BRIBERY, AND ANTI-CORRUPTION POLICY



CLdN

Document:	Anti-Fraud, Anti-Bribery, and Anti-Corruption Policy
Effective date:	23.09.2026
Owner:	Group CEO
Scope:	All group entities, subsidiaries, branches, and offices across Europe & UK
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Approved by:	TopCo Board of Directors

Purpose

CLdN conducts its business based on clearly communicated principles, in alignment with its mission statement *"to excel as an integrated provider of maritime links"*. This Anti-Fraud, Anti-Bribery, and Anti-Corruption Policy complements CLdN's "Code of Conduct" and "Supplier Code of Conduct", which serve as the primary guides for ensuring accountability and ethical conduct within the organisation and its value chain respectively.

This policy aims to provide a clear and active approach to Anti-Fraud, Anti-Bribery, and Anti-Corruption through a framework of core requirements and a set of minimum standards. Any failure to comply with this policy will be treated seriously and may result in disciplinary legal action.

This policy may be updated periodically, considering elements such as risk assessments and/or regulatory updates.

Commitment

CLdN is committed to supporting and complying with applicable international, national, and regional laws and regulations. In addition, we take the following international frameworks into consideration with regards to the subject matter:

- The OECD Guidelines for Multinational Enterprises
- The United Nations Convention Against Corruption (UNCAC)

Scope

CLdN employees are expected to be aware of and act in accordance with this Anti-Fraud, Anti-Bribery, and Anti-Corruption Policy. Temporary and self-employed workers are also expected to act in accordance with this Anti-fraud, Anti-Bribery, and Anti-Corruption Policy when working for CLdN.

CLdN's suppliers are expected to operate in a manner consistent with this and other policies, as further indicated in CLdN's "Supplier Code of Conduct".

The Anti-Fraud, Anti-Bribery, and Anti-Corruption Policy is in some cases supplemented by specific company policies and procedures providing more detail. It is the responsibility of each employee to ensure they are aware of the policies and procedures that apply to their specific area of work.

Content

Prohibited conduct

We do not offer or promise a benefit or anything of value with the intent to or the effect of improperly influencing a person to act in CLdN's favour.

We do not request any person to make payments, promises or offers on our behalf and we never accept or receive bribes from government officials or private individuals. Most such actions would be illegal.

International trade controls, regulations and sanctions

CLdN is committed to ensuring full compliance with applicable local, regional and international trade control laws, restrictions and sanctions that apply to our activities. We do not proceed with a transaction if there is any doubt about compliance with trade control laws.

Third-Party Management

CLdN expects all third parties with whom it is working or who perform business on its behalf, to take into consideration the values and ethical standards of CLdN. It also expects them to comply with local and international laws and regulations, including Anti-Fraud, Anti-Bribery, and Anti-Corruption laws. Please refer to the dedicated "Supplier Code of Conduct" for more information regarding expectations on this matter.

Transparency and monitoring

CLdN ensures transparency through appropriate internal controls and accurate record keeping in accordance with applicable laws and internal policies. The effectiveness of the Anti-Fraud, Anti-Bribery, and Anti-Corruption framework is monitored through periodic reviews, management oversight, and -where appropriate- through audits.

Identified deficiencies are addressed through timely corrective actions to strengthen controls and support continuous improvement.

Risk based due diligence

Due diligence activities may be required when reports are submitted through designated channels, when periodic risk assessments identify concerns, or when information emerges indicating conduct that may go against the provisions of this policy.

CLdN has implemented a structured framework for identifying, assessing, and managing risks, including environmental, social, and governance (ESG) risks. This periodic risk assessment enables CLdN to systematically identify any vulnerable areas of its business activities.

This Anti-Fraud, Anti-Bribery, and Anti-Corruption Policy is overseen by the Corporate Social Responsibility (CSR) department and the CSR steerco. All employees are expected to operate in a manner consistent with this policy. Regarding suppliers, our expectations are outlined in CLdN's "Supplier Code of Conduct" and affirmed through contractual requirements.

Grievance mechanism

CLdN provides a whistleblowing system, as detailed in CLdN's "Whistleblower Policy and Procedure". This system can be used to report issues or concerns related to bribery and corruption matters. The mechanism is available for all employees, suppliers, customers, other third parties and external stakeholders to confidentially report any serious concerns at the dedicated e-mail address whistleblower@cldn.com.

Responsibility for the implementation

The responsibility on preventing, detecting, and responding to fraud, bribery, and corruption within CLdN sits with CLdN's management. However, the entire organization shares the responsibility to maintain a culture of integrity and adhere to policies, participate actively in training and report suspicious behaviour. The coordination of governance efforts relating to group-level policies at CLdN is entrusted to the CSR department.

Violations and disciplinary measures

As an employee at CLdN you agree to act in accordance with the provisions set out in this policy. Engaging in behaviour that is not aligned with this Anti-Fraud, Anti-Bribery, and Anti-Corruption Policy may result in CLdN commencing an investigation and, if the facts substantiate the misconduct or breach, CLdN will take corrective action. Violations of the Code of Conduct can lead to disciplinary actions consistent with applicable laws and regulations, as well as CLdN's disciplinary procedures, including right to appeal.

Training and communication

Employees and functions with higher exposure to relevant risks can receive dedicated training on the risks and obligations related to this policy.

CLdN communicates this Anti-Fraud, Anti-Bribery, and Anti-Corruption Policy to all employees. All external communications are disseminated through our website www.cldn.com.



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