ADASTRA

# Adastra Global Anti-Financial Crime Policy

Version: 1.0

Effective Date: 1. 11. 2026



## 1. Purpose

At Adastra, we are committed to conducting business with integrity, transparency, and accountability. We do not tolerate money laundering, terrorist financing, corruption, bribery, sanctions violations, fraud, or any other form of financial crime.

This Policy establishes Adastra's global principles for preventing, identifying, and responding to financial crime risks across our business operations. It supports compliance with applicable anti-money laundering (AML), counter-terrorist financing (CTF), sanctions, anti-bribery, and other relevant laws and regulations in the jurisdictions where we operate.

As part of Adastra's broader governance and compliance framework, this Policy helps protect our people, customers, business partners, shareholders, and reputation while reinforcing our commitment to ethical and responsible business conduct.

## 2. Scope

This Policy applies globally to all Adastra entities, subsidiaries, and controlled affiliates, subject to applicable local legal and regulatory requirements.

It applies to individuals acting for or on behalf of Adastra, as relevant to their activities, including:

- Employees, regardless of position or employment type.
- Members of management and governing bodies.
- Temporary workers, interns, volunteers, and agency personnel.
- Subcontractors, consultants, and other third parties acting on behalf of Adastra.
- Business partners and other third parties are expected to comply with applicable legal requirements and relevant contractual obligations when conducting business with or on behalf of Adastra.

All individuals covered by this Policy are expected to understand and comply with its principles and with applicable legal and regulatory requirements. Where stricter local requirements apply, those requirements shall prevail.

## 3. Relationship to Other Policies

This Policy forms part of Adastra's global governance and compliance framework and should be read together with applicable policies, procedures, and guidelines relating to:

- Ethical business conduct and anti-bribery and anti-corruption.
- Anti-money laundering, counter-terrorist financing, and sanctions compliance.
- Fraud prevention and financial controls.
- Third-party due diligence and business relationships.
- Reporting concerns, investigations, and non-retaliation.

Local requirements and supporting procedures may differ across Adastra entities. This Policy establishes global principles and does not replace applicable local procedures or legal obligations.

## 4. Definitions

For the purposes of this Policy:

**Money laundering** means the process of concealing or disguising the origin of funds or assets obtained through criminal activity to make them appear legitimate.

**Terrorist financing** means providing, collecting, or making funds or other assets available, directly or indirectly, to support terrorist activities or organizations.

**Financial crime** includes money laundering, terrorist financing, bribery, corruption, fraud, sanctions violations, tax evasion facilitation, and other unlawful financial activities.

**Beneficial owner** means the natural person who ultimately owns, controls, or benefits from a legal entity or transaction.

**Sanctions** are restrictive measures imposed by governments or international organizations that prohibit or limit dealings with certain countries, entities, organizations, or individuals.

## 5. Guiding Principles

Adastra is committed to maintaining the highest standards of integrity in every market in which we operate.

We expect everyone acting on behalf of Adastra to:

- conduct business honestly, fairly, and transparently;
- remain alert to potential financial crime risks;
- apply appropriate risk-based due diligence where required;
- comply with applicable sanctions and legal restrictions;
- maintain accurate and complete business records;
- promptly report suspected misconduct or suspicious activity;
- complete mandatory compliance training.

No commercial objective or business opportunity justifies compromising these principles or violating applicable laws and regulations.

## 6. Roles and Responsibilities

Preventing financial crime is a shared responsibility across Adastra. Every individual covered by this Policy is expected to act with integrity and contribute to maintaining an ethical business environment.

### 6.1 Executive Leadership and Management

Leadership and management are responsible for promoting a culture of integrity and compliance, supporting adherence to applicable requirements, and ensuring that financial crime risks are appropriately addressed within their areas of responsibility.

Managers should encourage individuals to raise concerns in good faith and ensure that significant compliance risks are escalated through appropriate channels.

## 6.2 Individuals Covered by This Policy

Individuals covered by this Policy are expected to:

- comply with this Policy and applicable laws and regulations relevant to their activities;
- complete mandatory training where required;
- remain alert to potential financial crime risks;
- exercise reasonable judgment in business activities;
- promptly report suspected misconduct, suspicious transactions, or other concerns;
- cooperate with internal investigations where required.

Individuals are not expected to investigate suspected financial crime themselves. Concerns should be reported through appropriate channels.

## 6.3 Legal and Compliance

Legal and Compliance is responsible for maintaining and periodically reviewing this Policy, providing guidance on financial crime matters, supporting due diligence activities where appropriate, and coordinating investigations into suspected financial crime, as appropriate to its remit.

## 6.4 Human Resources

Human Resources may support matters involving employees or other people-related aspects of a case, in collaboration with Legal and Compliance and in accordance with applicable laws and internal procedures.

## 7. Risk-Based Approach

Adastra applies a risk-based approach to preventing financial crime.

The level of due diligence, monitoring, and oversight should be proportionate to the nature of the business relationship, the services provided, the jurisdictions involved, and any identified financial crime risks.

Higher-risk situations may require enhanced due diligence or additional internal approvals before a business relationship or transaction proceeds.

Where risks cannot be appropriately mitigated, Adastra reserves the right to decline or terminate the business relationship, subject to applicable legal and contractual requirements.

## 8. Third-Party Due Diligence

Adastra is committed to working only with business partners who share our commitment to ethical and lawful business conduct.

Appropriate due diligence should be performed before entering into business relationships where financial crime risks may reasonably exist. Depending on the level of risk, due diligence may include verification of:

- legal identity;
- ownership and beneficial ownership;
- business activities;
- reputation and integrity;
- applicable sanctions or watch lists;
- other relevant compliance information.

Business relationships should be monitored throughout their lifecycle where appropriate, particularly if circumstances change or new risks emerge.

Detailed due diligence requirements and procedures may be established through applicable local or functional processes.

## 9. Prohibited Conduct

Adastra prohibits activities that facilitate or support financial crime or violate applicable laws and regulations.

Individuals covered by this Policy must not:

- participate in or knowingly facilitate money laundering or terrorist financing;
- engage in bribery or corruption in any form;
- conduct business with sanctioned individuals, entities, or jurisdictions where prohibited by applicable law;
- knowingly assist in concealing the origin of criminal proceeds;
- falsify business records or financial documentation;
- structure transactions to evade legal or regulatory requirements;
- ignore or deliberately overlook suspicious circumstances.

No individual acting on behalf of Adastra is expected to pursue a business opportunity that conflicts with this Policy or applicable legal requirements.

## 10. Gifts, Hospitality and Facilitation Payments

Reasonable business gifts and hospitality may support legitimate business relationships when they are transparent, proportionate, infrequent, and consistent with applicable laws and internal requirements.

However, gifts, hospitality, or other benefits must never be offered, promised, requested, or accepted where they could improperly influence, or appear to influence, a business decision.

Cash or cash equivalents must never be offered or accepted as gifts.

Adastra prohibits facilitation payments, unofficial payments intended to secure or expedite routine governmental or administrative actions. Where a payment is necessary to protect an individual's life, health, or personal safety, the circumstances should be reported as soon as reasonably possible through appropriate channels and addressed in accordance with applicable laws and internal procedures.

When in doubt about the appropriateness of a gift, hospitality, or payment, employees should seek guidance from Legal or Human Resources before proceeding.

## 11. Recognising Financial Crime Risks

Financial crime risks are not always obvious. Individuals covered by this Policy are expected to remain alert to circumstances that appear unusual, inconsistent with normal business practices, or difficult to explain.

Examples of situations that may require additional attention include:

- reluctance to provide ownership or identity information;
- unusual or unnecessarily complex payment arrangements;
- requests to make or receive payments through unrelated third parties;
- transactions involving jurisdictions subject to sanctions or presenting elevated financial crime risks;
- unusually complex ownership or corporate structures without a clear business rationale;
- requests to bypass established approval, procurement, or financial controls;
- inconsistencies in invoices, contracts, or supporting documentation;
- concerns regarding the integrity or reputation of a customer, supplier, or other business partner.

The presence of one or more indicators does not necessarily mean that financial crime has occurred. However, such circumstances should be carefully considered and, where appropriate, reported through the channels described in this Policy.

## 12. Accurate Books and Records

Adastra is committed to maintaining complete, accurate, and transparent business records.

All financial transactions must be accurately recorded, supported by appropriate documentation, and reflect their true nature and purpose.

Individuals covered by this Policy must not create false, misleading, incomplete, or off-the-record accounts, documents, or financial records, or otherwise conceal the true nature of any transaction.

Accurate record keeping supports compliance with applicable laws, facilitates effective oversight, and helps prevent fraud and other forms of financial crime.

## 13. Speaking Up and Reporting Concerns

Individuals covered by this Policy are encouraged and expected to promptly report suspected financial crime, unethical conduct, or any activity that may violate this Policy or applicable laws.

Concerns may be reported through the available reporting channels, including a manager, Legal, Compliance, Human Resources, or Adastra's Speak Up reporting mechanism, as appropriate.

Reports made in good faith will be treated seriously, handled confidentially to the extent possible, and reviewed in accordance with applicable laws and internal procedures.

Individuals covered by this Policy are not expected to determine whether misconduct has actually occurred before raising a concern. Reporting suspicions in good faith is encouraged whenever something does not appear consistent with this Policy or Adastra's values.

## 14. Investigations and Non-Retaliation

Adastra reviews and investigates reported concerns fairly, objectively, and, where appropriate, confidentially, in accordance with applicable laws and internal procedures.

Individuals covered by this Policy are expected to cooperate with internal investigations and provide accurate and complete information.

Adastra does not tolerate retaliation against anyone who, in good faith, reports a concern, participates in an investigation, provides relevant information, acts as a witness, or seeks guidance regarding potential financial crime risks.

Knowingly making a false report or intentionally providing misleading information may be addressed in accordance with applicable laws and internal procedures. A report that is not substantiated does not, by itself, mean that it was made in bad faith.

## 15. Training and Awareness

Adastra is committed to fostering a culture of integrity, compliance, and ethical business conduct through continuous education and awareness.

Individuals covered by this Policy must complete mandatory anti-money laundering (AML) and other relevant compliance training where required by their role, applicable law, or internal requirements.

Additional training or refresher courses may be assigned periodically or whenever significant legal, regulatory, or business changes occur.

Managers are expected to promote compliance awareness within their teams and ensure that individuals understand their responsibilities under this Policy.

## 16. Governance and Continuous Improvement

Adastra is committed to maintaining this Policy as part of its global governance and compliance framework.

Legal and Compliance is responsible for the content of this Policy and ensuring that it remains aligned with applicable legal and regulatory requirements. Human Resources coordinates the periodic review and updating of the Policy in collaboration with Legal and Compliance and other relevant stakeholders, where appropriate.

This Policy shall be reviewed periodically and updated when necessary to reflect significant changes in applicable laws, regulatory requirements, financial crime risks, or Adastra's business operations.

Local entities remain responsible for implementing applicable local requirements and procedures within their jurisdictions.

## 17. Violations of this Policy

Failure to comply with this Policy may result in disciplinary action, up to and including termination of employment or contractual relationships, in accordance with applicable laws and internal procedures.

Where appropriate, Adastra may also report suspected unlawful conduct to the relevant regulatory or law enforcement authorities.

## 18. Final Statement

Preventing financial crime is an essential part of Adastra's commitment to integrity, accountability, and responsible business conduct.

By acting ethically, remaining alert to potential risks, maintaining accurate records, and raising concerns appropriately, we help protect Adastra, our people, our customers, and our business partners.

Adastra is committed to conducting business responsibly and to preventing financial crime across its operations, in accordance with this Policy and applicable laws and regulations.