

# Finance Policy

Objective

***We drive value creation to enable Aker Solutions to meet its financial and strategic objectives***

Commitment

- We ensure efficient, predictable and compliant financial reporting throughout the group
- We provide high quality and relevant management information to support decision making processes and contribute to strategy implementation in all Segments and Functions
- We deliver proactive controller services to drive business improvements and value creation
- We drive internal process efficiency and digitalization to deliver CFO services at expected quality and cost level and contribute to cost efficiency
- We drive capital discipline and appropriate allocation of available funds
- We assure that investments and assets are properly safeguarded and that internal control routines are established to avoid fraud and misappropriation
- We shall manage our statutory, tax responsibility and compliance in line with all applicable laws and regulations. We will strive to consider the interests of all stakeholders, including shareholders, customers, partners, employees and countries where we operate
- We shall provide the right quality of resources to ensure that this policy is implemented

Behavior

- We act with integrity and in accordance with relevant Aker Solutions authorization matrix, seeking necessary approvals in case of deviations
- We focus on the critical priorities; we review and analyze financial performance with a view to continuously optimizing cost and cash flow and securing capital discipline
- We familiarize ourselves with all types of financial and fraud risks that may occur, and mitigate as required
- We handle confidential and proprietary financial information with due care and proper consideration, but share financial information with relevant stakeholders to meet external market- and statutory requirements in line with procedures and local regulations

Owned by



Idar Eikrem  
Chief Financial Officer

Approved by



Kjetel Digre  
Chief Executive Officer

We solve global energy challenges for **future** generations



Safeguards



Solutioneers



Changemakers



Co-creators