



## Whistleblower Policy

### A. Overview / Responsibilities

1. The Board of Directors of Vitesse Energy, Inc. (together with its subsidiaries, the “**Company**”) has established the following procedures to receive, retain, investigate and act on complaints and concerns of employees, stockholders and others regarding accounting, internal accounting controls and auditing matters, including complaints regarding attempted or actual circumvention of internal accounting controls or complaints regarding violations of the Company’s accounting policies (“**Accounting Complaints**”), compliance with any legal or regulatory requirements, the Company’s Code of Business Conduct and Ethics or any of the Company’s other compliance policies or procedures, including harassment, or any other matter that could cause serious damage to the Company’s reputation (together with any Accounting Complaints, “**Complaints**”).
2. The Board of Directors has delegated to the Audit Committee the responsibilities created by these procedures. In the discretion of the Audit Committee, the responsibilities of the Audit Committee created by these procedures may be delegated to the Chair of the Audit Committee.
3. Additionally, the Board of Directors has retained the authority to oversee the operation and enforcement of this Policy.

### B. Procedures for Receiving and Investigating Complaints

The Chair of the Audit Committee is authorized to receive and investigate Complaints.

The General Counsel or Corporate Secretary (or designee) is also authorized to receive and investigate Complaints, including Accounting Complaints. In this capacity, the General Counsel or Corporate Secretary provides advice to, and acts under the authority of, the Audit Committee.

All persons receiving Complaints should contact the General Counsel or Corporate Secretary so that an appropriate investigation can be conducted.

You may raise Complaints through any of the following channels that you feel most comfortable.

1. To your supervisor, who in turn would forward the Complaint to the appropriate channels.

2. To the hotline as follows:

- by calling the external, toll-free, independent, third-party hotline at: (800) 916-7037 with the company identifier 8483773; or
- by using the online submission platform at:  
[https://irdirect.net/vitesse/whistleblower\\_iframe](https://irdirect.net/vitesse/whistleblower_iframe).

The hotline is a special telephone line and online system that is available 24 hours a day and is monitored by a third party. Callers will have the ability to have their identity and the confidentiality of their communications protected, to the extent reasonable or practicable.

Information about each Complaint will be provided, on a confidential basis if required by this Policy, to the General Counsel or Corporate Secretary, as applicable, for evaluation (see paragraphs 5 and 6 below).

All Complaints received by the third-party hotline monitoring service are reported to the Company's Audit Committee.

**Complaints made using the hotline or other written or oral Complaints may be made anonymously if the complainant prefers.**

3. To the Chair of the Audit Committee in writing as follows:

- to the attention of the Chair of the Audit Committee, Vitesse Energy, Inc, 5619 DTC Parkway, Suite 700, Greenwood Village, Colorado 80111.

Any correspondence to the Chair of the Audit Committee should be clearly marked as an urgent matter for consideration by the Audit Committee of the Company. The Audit Committee Chair may, in the Audit Committee Chair's discretion, refer the matter to the General Counsel or Corporate Secretary for investigation in accordance with paragraphs 5 and 6 below or retain the matter for investigation by the Audit Committee in accordance with paragraph 8 below. Ordinarily, the practice of the Audit Committee Chair will be to direct that the investigation be conducted by the General Counsel or Corporate Secretary.

**A written Complaint made to the Chair of the Audit Committee may be made anonymously if the complainant prefers.**

4. The General Counsel or Corporate Secretary will maintain a written or electronic docket (the "**Docket**") containing information and background related to all Complaints and summarizing in reasonable detail for each Complaint: the nature of the Complaint (including any specific allegations made and the persons involved); the date of receipt of the Complaint; the current status of any investigation into the Complaint; and any final resolution of the Complaint. The General Counsel or Corporate Secretary will also prepare and distribute a summary of the information contained in the Docket, including highlights of recent

developments relating to all Complaints (the “**Summary Docket**”) in reasonable detail, to the Chair of the Audit Committee (and, if the Chair so directs, to the full Audit Committee) in advance of each regularly scheduled meeting thereof.

5. Promptly upon the receipt of any Complaint, the General Counsel or Corporate Secretary will evaluate whether the Complaint constitutes an Accounting Complaint. If the General Counsel or Corporate Secretary determines that the Complaint is an Accounting Complaint, the General Counsel or Corporate Secretary will promptly forward such Complaint to the Audit Committee and, when possible, acknowledge receipt of the Accounting Complaint to the sender. For Complaints other than Accounting Complaints, the General Counsel or Corporate Secretary is responsible for assessing each Complaint on a preliminary basis to determine to what extent an investigation into the Complaint is required, and for directing all aspects of the investigation of any Complaint.
6. If an investigation is required of any Accounting Complaint or other Complaint, the General Counsel or Corporate Secretary will promptly investigate the Complaint and report the results of such investigation, orally or in writing, to the Audit Committee (an “**investigation report**”). Investigation reports will be prepared in reasonable detail and shall be in addition to the information provided to the Audit Committee on the Summary Docket. Such reports will describe the Complaint, the steps taken in the investigation, any factual findings, and the recommendations for corrective action, if any. The General Counsel or Corporate Secretary will be free in the General Counsel’s or Corporate Secretary’s discretion to recommend to the Audit Committee Chair that outside auditors, outside counsel or other experts should be engaged to assist in the investigation and in the analysis of results. All investigations initiated by employees will be conducted in a confidential manner, so that information will be disclosed only as needed to facilitate review of the investigation materials or otherwise as required by law. The General Counsel or Corporate Secretary may, if the General Counsel or Corporate Secretary deems it reasonably necessary, require the assistance of the Chief Financial Officer, any of the Chief Financial Officer’s staff, or any other employees of the Company in investigating and resolving any Complaint. The parameters of any investigation will be determined by the General Counsel or Corporate Secretary in consultation with the Chair of the Audit Committee or its designee in its discretion and the Company and its employees will cooperate as necessary in connection with any such investigation.
7. The Audit Committee will review the Summary Docket and any investigation reports submitted by the General Counsel or Corporate Secretary. The Audit Committee will have the authority to direct that the appropriate corrective action be taken by the Company in response to any particular Complaint. The Audit Committee may, in its discretion, consult with any member of the Company’s management who may have appropriate expertise to assist in the evaluation of the Complaint. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the evaluation of any results of any investigation into a Complaint, and the Company will pay all fees of such auditors, counsel and experts.
8. At any time, the Audit Committee may, in its discretion, determine that it, and not the General Counsel or Corporate Secretary, should initiate and/or assume the investigation of any

Complaint. In this case, the Audit Committee will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation of any Complaint and in the analysis of results, and the Company will pay all fees of such auditors, counsel and experts. In determining that it, and not the General Counsel or Corporate Secretary, should, as an initial matter, investigate any Complaint, the Audit Committee may consider such matters as the identity of the alleged wrongdoer, the severity and scope of the alleged wrongdoing, the credibility of the allegations made, whether the allegations are mirrored in press or analyst Complaints, and any other factors that are appropriate under the circumstances. Nothing in this section shall require the General Counsel or Corporate Secretary to delay the commencement of an investigation into a Complaint until the next scheduled meeting of the Audit Committee.

### **C. Protection of Whistleblowers**

Consistent with the policies of the Company, any employee, officer or director may submit a good faith Complaint without fear of dismissal or retaliation of any kind. The Board of Directors, the Audit Committee and the Company's management will not retaliate or attempt to retaliate, and will not tolerate any retaliation or attempted retaliation by any other person or group, directly or indirectly, against anyone who, in good faith, makes a Complaint, reports violations of this Policy or provides assistance to the Audit Committee or the Company's management or any other person or group, including any governmental, regulatory or law enforcement body, investigating or otherwise helping to resolve any Complaint. Nothing contained in the Company's policies limits an employee's ability to communicate with government agencies regarding possible violations of the law, or to participate in any investigation or proceeding that may be conducted by any governmental agency, including providing documents or other information.

### **D. Confidential and Anonymous Reports by Employees**

Employees of the Company are expressly authorized to make Complaints using the procedures described in Section B on a confidential or anonymous basis. If requested, any Complaint received from employees will be treated confidentially or anonymously, as applicable, to the extent reasonable and practicable under the circumstances. Notwithstanding the foregoing, the General Counsel or Corporate Secretary, Audit Committee Chair or other designee conducting an investigation, may communicate with the complainant.

### **E. Records**

The Company will retain on a strictly confidential basis, to the extent possible, for the period required under the Company's record retention policies in effect from time to time all records relating to any Complaint and to the investigation and resolution thereof.

### **F. Communication**

The Company will cause this policy to be communicated to all employees.