

CANSO SELECT OPPORTUNITIES CORPORATION

WHISTLEBLOWER POLICY

Last updated and approved by the Board of Directors on March 24, 2026

CANSO SELECT OPPORTUNITIES CORPORATION
WHISTLEBLOWER POLICY

1. PURPOSE

Canso Select Opportunities Corporation (the “**Company**”) is committed to the highest standards of integrity, ethical conduct and compliance with applicable securities laws. This policy provides a safe, confidential and accessible way for individuals to report suspected wrongdoing regarding the Company’s governance, financial reporting, accounting practices, securities compliance, established Company policy and other potential wrongdoing (collectively, “**Corporate Irregularities**”).

2. REPORTING CHANNELS

It is the responsibility of all directors, officers and personnel to report all suspected Corporate Irregularities in accordance with this Policy. Concerns regarding suspected Corporate Irregularities should be directed to a member of the Audit Committee, who is responsible for ensuring that all such matters are received, documented and reviewed in accordance with the Company’s established procedures. Individuals may also report their concerns to any director or officer of the Company.

In addition to these reporting avenues, individuals may also submit concerns electronically by emailing whistleblower@selectopportunitiescorporation.com, which is a dedicated and confidential reporting channel monitored for the purpose of receiving whistleblower complaints.

The Company will ensure that any report submitted through these channels is handled promptly, discreetly and with the level of confidentiality required to protect the integrity of the review process and the individual raising the concern.

3. INVESTIGATIONS OF COMPLAINTS

The Company’s Audit Committee is primarily responsible for investigating and resolving reported complaints and allegations concerning Corporate Irregularities.

The Audit Committee may retain independent legal counsel, accountants or others to assist in its investigation.

4. NO RETALIATION

No individual who reports a Corporate Irregularity in good faith will face retaliation, harassment or termination. Anyone who retaliates may face disciplinary action.