

## Anti-Corruption Policy – Eurosko Gruppen AS

### 1. Purpose

This anti-corruption policy aims to ensure that the business is conducted in an ethical, lawful, and responsible manner, and that all forms of corruption, bribery, and improper influence are prevented and rejected.

The company has a **zero-tolerance policy towards corruption**.

### 2. Scope

This policy applies to:

- All employees
- The company's various board forums and their members
- Business partners within the value chain

The policy applies in all countries and markets where the company operates.

### 3. What Constitutes Corruption?

Corruption includes, but is not limited to:

- Offering, giving, requesting, or receiving improper advantages
- Bribery in the form of money, gifts, discounts, services, or other benefits
- Influencing decisions for personal or business gain
- Favoring suppliers, customers, or partners on improper grounds

This applies both **directly and indirectly** (via third parties).

#### 4. Gifts, Hospitality, and Benefits

Gifts and hospitality must be:

- Of moderate value
- Open and transparent
- In line with normal business practice

Cash or cash-equivalent benefits are **never permitted**.

Gifts or benefits must never:

- Influence, or be perceived to influence, decisions
- Be given or received in connection with negotiations, procurement, or contracts

#### 5. Relations with Suppliers and Business Partners

Suppliers must be selected based on:

- Quality
- Price
- Reliability
- Ethical and sustainable standards

It is not permitted to receive personal benefits from suppliers.

The company requires that business partners adhere to equivalent ethical principles throughout the value chain.

## 6. Whistleblowing – Employees and Value Chain

All employees and business partners have the right to report:

- Suspected corruption
- Breaches of this policy

Reporting can be made:

- To HR / management
- Via the established whistleblowing channel on the web

Whistleblowers shall **not be subject to retaliation.**

## 7. Breach of Policy

Violations of this policy may result in:

- Disciplinary actions
- Termination of supplier relationships

## 8. Approval and Review

This policy is approved by management and shall:

- Be reviewed annually
- Be updated in case of changes in legislation or the company's risk exposure
- Be available on the web