

# Catella Group Anti-Bribery and -Corruption Policy

## I. Introduction

This Catella Group Anti-Bribery and -Corruption Policy (the “**Policy**”) applies to all subsidiaries and affiliated companies of Catella AB (the “**Catella Group**”). This Policy is prepared by the Group Management and approved by the board of directors of Catella AB. Deviations from this Policy may only be made if prescribed by local laws and regulations. Wherever local regulations or applicable regulatory requirements are stricter than the requirements set out in this Policy, the stricter standard shall be applied. Any deviation shall be reported to the Head of Group Legal.

### I.1. Objective

The objective of the Policy is to describe more in detail what corruption is and to provide further guidance to all employees and Intermediaries on how to act when faced with questions related to actual or potential bribery and/or corruption.

At Catella, we comply with applicable laws and regulations, and we do not tolerate any form of bribery or corruption, including facilitation payments and any form of fraud and money-laundering.

The ABC Policy applies to all employees and Intermediaries of Catella AB, its subsidiaries and entities in which Catella AB, directly or indirectly, exercises decisive control.

Failure to comply with laws and regulations may have serious consequences for both Catella and the individuals concerned, as bribery and corruption are criminal offences in most countries. All Catella employees and Intermediaries must therefore take great care to exercise good judgement at all times. Never compromise ethics when doing business, and if in doubt consult this policy and the Code of Conduct.

If in doubt whether a payment or action is permitted under this ABC Policy and/or local laws and regulations, please contact your local manager, legal counsel or the Head of Group Legal for guidance.

## 2. Definitions

### **Bribery**

Bribery means the offering, providing, authorizing, requesting, accepting or receiving of an advantage to improperly influence a transaction or a decision.

<b>Conflict of Interest</b>	A conflict of interest exists when financial or other personal incentives influence or risk to influence an employee's professional performance or decision making.
<b>Corruption</b>	Corruption means abuse of entrusted power for private gain.
<b>Financing of corruption and/or terrorism</b>	Financing of corruption and/or terrorism means payments that are, directly or indirectly, used for corrupt or terrorist activities.
<b>Facilitation Payments</b>	Facilitation Payment means payments which are made to expedite or to secure the performance of a governmental action performed by a public official and to which the payer is legally entitled without making such payment. Even limited amounts may be considered Facilitation Payments. Lawful payments to government agencies are not to be considered Facilitation Payments.
<b>Public Officials</b>	A public official or a person with political ties is a member or employee of a governmental institution, department or agency. Anyone acting in an official capacity or on behalf of a government, such as a political party official, a candidate or appointee to a political or governmental office or an employee of a state or government-owned business.
<b>Intermediaries</b>	Any person appointed to represent Catella in a particular matter and to whom Catella supplies money or other assets. The decisive aspect is not the title, but the intermediary's actual function. Intermediaries may include agents, representatives, brokers or business intermediaries.

### 3. What not to do - prohibited payments & actions

Catella *strictly* prohibits bribery and corruption, including facilitation payments and any form of fraud and money-laundering. No employee or Intermediary of Catella shall offer, provide, authorize, request, accept or receive a bribe, either directly or indirectly, regardless of whether it is within the public or private sector. No employee or Intermediary of Catella shall perform his/her functions improperly in anticipation of, or as a consequence of a bribe.

The following payments & actions are never acceptable:

- Receiving, giving or making gifts in form of cash payments (including cash equivalents such as vouchers and gift certificates)
- Giving or receiving expensive or luxury items (such as iPads, iPhones, jewelry and watches)
- Dependence creating gifts (such as loans or personal services)
- Entertainment of sexual or other inappropriate nature

All gifts (giving and receiving) with a market value over EUR 100 must be reported to the local Managing Director and may be returned after consultation. When doing business in countries were

giving and receiving gifts are custom, only entertain this custom once they no longer could be perceived to influence business decisions. Gifts should always be moderate and proportionate.

#### Public Officials & Facilitation Payments

Catella does not allow payments, gifts and/or hospitality to Public Officials. However, company branded products of limited value (such as pens and note pads), coffee, tea and lighter snacks at business-related meetings or events may be offered to Public Officials if it is permitted under local laws and regulations and the recipient's code of conduct.

#### Hospitality, entertainment & travel

At Catella, we always pay our own business accommodation and travel expenses. Hospitality and entertainment should be within reasonable and customary limits. Extra care should be observed when conducting business in jurisdictions where illegitimate activities are known to occur more frequently.

#### Conflict of interest

A conflict of interest exists when financial or other personal incentives influence an employee's professional performance or decision making. Refrain from situations where conflicts of interest could arise. However, should a situation of conflict of interest occur, promptly inform your manager, and distance yourself from the matter at hand.

### 4. What is allowed - Permissible actions

Limited and reasonable corporate gifts, entertainment and hospitality may in some cases be permissible as a way of building business relationships provided that they are *transparent, proportionate, reasonable* and have a *clear and legitimate business objective*.

It may be difficult to determine whether an action constitutes a bribe, fraud, corruption or a facilitation payment. Therefore, an assessment must be made in each individual case. If in doubt, contact your manager.

Always follow and check the below minimum requirements list to assess if a payment or action is allowed.

Is/Does the payment or action:

- offered, provided, authorized, requested, accepted or received transparently and therefore be appropriately documented and saved (e.g. receipts and correspondence)?
- appropriate, proportionate, reasonable and of limited value?
- have a clear and legitimate business purpose?
- an act of appreciation or hospitality between companies (not between individuals)?
- not prohibited under Section 3 of this policy?
- compliant with laws and regulations?
- in line with business practice and ethical standards?
- compliant with the rules of the receiving party?

If No to any questions above, please contact your manager before proceeding.

Gifts of company branded products (such as pencils and note pads) as well as coffee, tea and lighter snacks are as a general rule permitted (provided that the above criteria are met).

### 5. Sponsorship, charitable or political donations

Catella is politically neutral and does not make political donations. Furthermore, Catella does not make charitable donations or sponsorships that could be interpreted as a substitute for political payments or used as a substitute for bribery.

Always assess options against a reputation and corruption profile. Support or donations must be disconnected from ongoing business deals and be in line with our ethical outlook.

The use of the Catella brand requires approval of the board of directors and Catella Group Communications.

### 6. Due Diligence and Know Your Customer (KYC)

Before engaging in business with third parties, a risk-based due diligence exercise shall be undertaken in order to identify, assess and mitigate risks related to bribery and corruption. On-going relationships must be monitored on a continuous basis. Catella never deals with or takes part in transactions that involve unconnected parties, unusual payment methods or abnormal terms and conditions.

Catella companies must have documented adequate KYC processes in place to ensure legitimacy before engaging in a business transaction.

### 7. Reporting breaches or concerns

Suspicious of potential or actual bribery, fraud, corruption and/or facilitation payments shall be reported in accordance with Catella Group’s Whistleblowing Policy. A report filed in accordance with the Whistleblowing Policy or applicable law, will be handled effectively and the reporting person will not suffer retaliation. Catella Group will always take all reasonable measures to assure confidentiality and to safeguard the reporting individual. A report can be filed anonymously.

You can find relevant information in the Whistleblower Policy or directly file a report through 2secure via the homepage ([www.catella.com](http://www.catella.com)) or the intranet.

**Contact person(s):**  
 Head of Group Legal                      Head of ESG

## Revisions

DATE:	VERSION, CHANGES MADE AND NAME OF PERSON WHO MADE THEM
2022-04-04	Version 1.0, Created policy, Head of Group Legal, Johanna Bjärnemyr
2023-05-10	Version 1.1, New policy template, Head of Group Legal, Johanna Bjärnemyr