

Catella Group Anti-Bribery and Anti-Corruption Policy

1. Introduction

This Catella Group Anti-Bribery and Anti-Corruption Policy (the “**Policy**”) applies to all subsidiaries and affiliated companies of Catella AB where Catella AB, directly or indirectly, exercises decisive control (the “**Catella Group**”). This Policy is prepared by the Executive Management Group and approved by the Board. 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 CLO.

1.1. Objective

This Policy sets forth the Catella Group’s commitment to preventing and detecting Bribery and Corruption wherever it may arise. The objective of this Policy is to ensure that the Catella Group complies with applicable law, regulations and the Catella Group Code of Conduct regarding Corruption and Bribery. Furthermore, the Policy provides guidance to all employees and Intermediaries on how to act when faced with situations involving actual or potential Bribery and/or Corruption.

The Catella Group complies with applicable laws and regulations and does not tolerate any form of Bribery or Corruption, including Facilitation Payments, fraud or money laundering.

Failure to comply with laws and regulations may have serious consequences for both the Catella Group and the individuals concerned, as Bribery and Corruption are criminal offences in most countries. All Catella Group 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 Policy and/or local laws and regulations, please contact your local MD, local compliance officer or the Group Compliance Officer 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.

Conflict of Interest	A conflict of interest exists when financial or other personal incentives influence, or risk influencing, an employee's professional performance or decision-making.
Corruption	Corruption means abuse of entrusted power for private gain.
Facilitation Payments	Facilitation payments mean payments which are made to expedite or 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.
Public Officials	A public official or a person with political ties is a member or employee of a governmental institution, department or agency. This includes 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.
Intermediaries	Any person appointed to represent Catella Group in a particular matter and to whom the Catella Group 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 and actions

Catella Group *strictly* prohibits Bribery and Corruption, including Facilitation Payments and any form of fraud and money laundering. No employee or Intermediary of the Catella Group shall offer, provide, authorise, 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 the Catella Group shall perform their functions improperly in anticipation of, or as a consequence of, a bribe.

The following payments & actions are never acceptable:

- Receiving or giving gifts in the form of cash payments (including cash equivalents such as vouchers and gift certificates)
- Giving or receiving expensive or luxury items (such as iPads, iPhones, jewellery 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 MD and may be returned after consultation. When doing business in countries where giving and receiving gifts are customary, only follow this custom where it could not reasonably be perceived to influence business decisions. Gifts should always be moderate and proportionate.

Public Officials & Facilitation Payments

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

Hospitality, entertainment & travel

Business accommodation and travel expenses shall be borne by the relevant Catella Group entity and must not be paid by a counterparty or other third party. Hospitality and entertainment must be reasonable, proportionate and consistent with customary business practice. Enhanced caution shall be exercised 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, authorised, requested, accepted or received transparently, and therefore 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 the answer is no to any of the questions above, please contact your manager before proceeding.

Gifts of company-branded products (such as pens and notepads), as well as coffee, tea and light snacks, are as a general rule permitted (provided that the above criteria are met).

5. Sponsorship, charitable or political donations

Catella Group is politically neutral and does not make political donations. Furthermore, Catella Group 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 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. Ongoing relationships must be monitored on a continuous basis. Catella Group never deals with, or takes part in, transactions that involve unconnected parties, unusual payment methods or abnormal terms and conditions.

Catella Group Entities 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 Whistleblowing Policy, or directly file a report through 2Secure via the homepage (www.catella.com) or the intranet.

Contact person(s):

CLO

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 Björnemyr
2023-05-10	Version 1.1, New policy template, Head of Group Legal, Johanna Björnemyr
2024-05-22	Version 1.2, Clarification regarding meals with public official, alignment with Code of Conduct, Head of Group Legal sole contact person, Head of Group Legal, Johanna Björnemyr
2025-05-20	Version 1.2, No changes made, CLO, Johanna Björnemyr
2026-05-12	Version 1.3, minor updates, CLO, Johanna Björnemyr