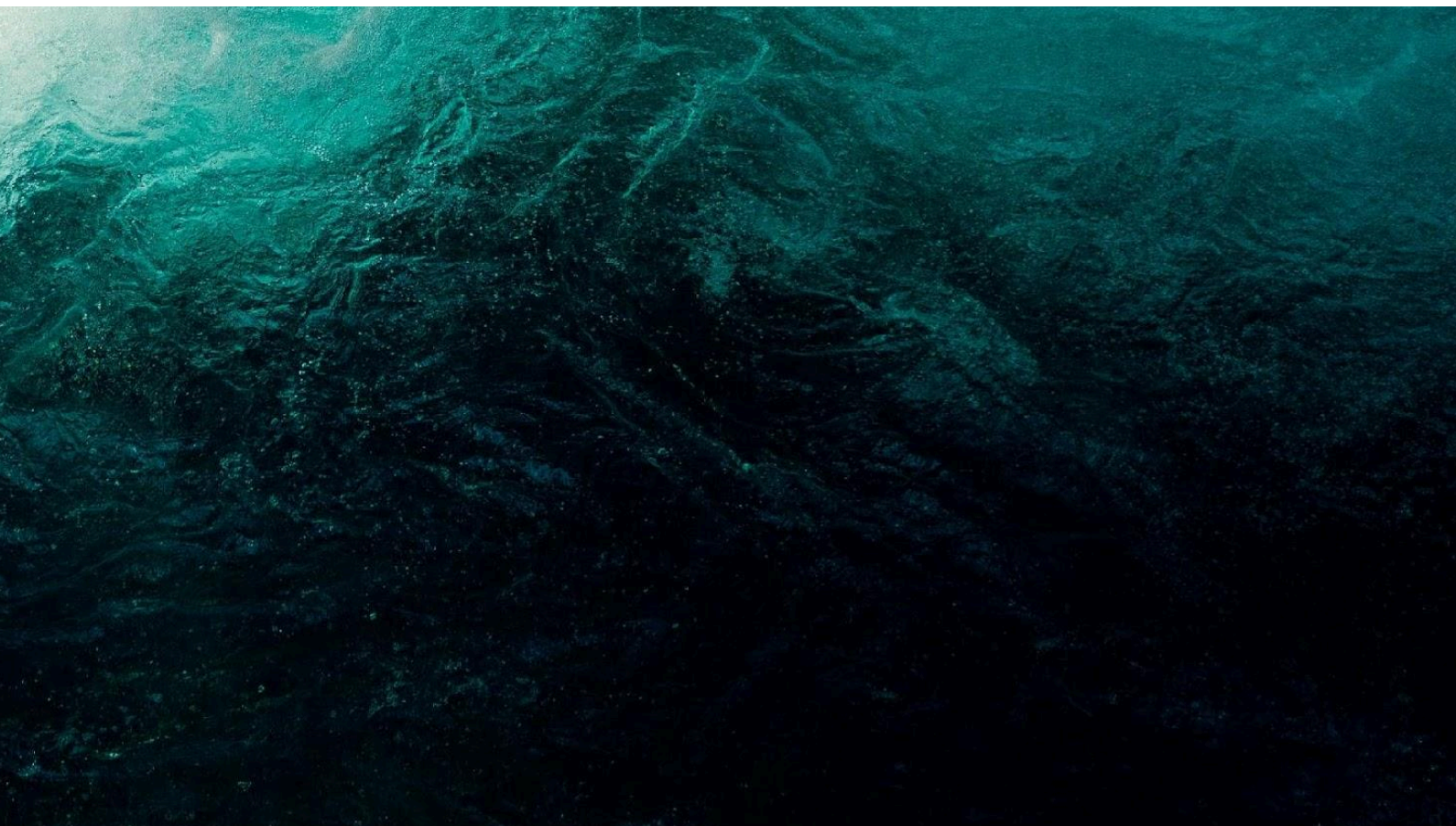


# Anti Corruption Policy Position Green Group | 2024



## Anti-corruption policy

The Position Green Group is committed to conduct business in compliance with all applicable laws and regulations and upholding the highest standard of integrity and ethics in all our work. The Code of Conduct applies to all staff within the group, partners, sub-contractors and anyone acting on our behalf. It includes both mandatory legal requirements and voluntary standards, which we seek to uphold.

Corruption is unacceptable business conduct, constitutes a threat to fair competition and undermines legitimate business activities. We strive to be transparent and to uphold the highest standard of professional integrity and quality in all our work and delivery of services.

This policy is developed with the purpose of describing our standards and expectations to conduct with respect to anti-corruption. The policy aims at providing practical guidance to create a common ground in the Position Green Group, with respect to compliant behavior.

I encourage you to get familiar with the guidelines and speak up if you are in doubt about what is the right thing to do.

Daniel  
Group CEO

## 1. Introduction

### 1.1 Scope and purpose

The Position Green Group (“**the Company**”) opposes corruption in all forms – direct and indirect, in the public sector and the private sector.

This Anti-Corruption Policy (the “**Policy**”) is prepared to provide practical guidance and instructions on how to best deal with situations that may constitute corruption. Corruption often occurs in connection with other types of crime, such as money laundering, which is also covered in this Policy.

The Policy applies to all employees (including hired personnel) and directors of the Company.

It is required that everyone working for or on behalf of our Company familiarize and act in accordance with this Policy. This means that you must understand what types of payments, transactions and business activities that may expose yourself and the Company to corruption and money-laundering risk.

### 1.2 Important information and instructions

Any questions you may have regarding this Policy should be directed to your immediate superior or the CEO of the Company.

Any inquiry or clarification within the scope of this Policy shall be properly documented. It is the responsibility of the person(s) receiving the inquiry/report to properly document the matter.

### 1.3 Reporting misconduct

We strongly encourage you to speak up if you ever come across possible violations of the Policy.

All potential/actual corruption and money laundering discovered shall be reported immediately according to the Company’s [Whistleblowing Policy](#) or directly to the CEO. Such reports, the handling thereof and conclusions made shall be properly documented.

### 1.4 Consequences of breach

Any breach of this Policy may put the Company and individuals at severe risk, and we take appropriate actions to mitigate such violation. The Company may take remedial actions that could have adverse consequences for the employee’s employment or a business partner’s relationship with the Company.

## 2. Legal context

The Company is subject to Swedish and Norwegian law. Norwegian, under Section 27 of the Norwegian Penal Code Companies may be held criminally liable when a penal provision (e.g. the corruption or money laundering provision) is contravened by a person who has acted on behalf of the company.

The Company is also subject to Swedish law under which companies as such cannot be held criminally liable. However, under Chapter 36 of the Swedish Penal Code companies can become subject to corporate fines and forfeiture if corrupt actions has taken place within the company or by a person who has acted on behalf of the Company.

Further, our Company’s foreign subsidiaries and affiliates may be subject to local anti-corruption laws. The Company’s policy is to comply with all applicable anti-corruption and anti-money laundering legislation in the countries of our operations.

### 3. Anti-Corruption

#### What is corruption?

Corruption means offering, promising or giving any person (directly or indirectly), or requesting, receiving, accepting or soliciting for oneself or others, an improper advantage in connection with the person's performance of a position, office or assignment.<sup>1</sup>

An advantage may constitute anything that the recipient finds in his/her interest or can derive benefits from. For example, cash, loans, gifts, favours, entertainment, education, job positions within the Company and travels.

More information and examples of corruption regarding the following areas are handled in our onboarding process for new and existing colleagues:

- Prohibited conduct and characteristics of corrupt payments
- Gifts and hospitality
- Facilitation/grease payments
- Conflict of interest
- Trading in influence
- Anti-money laundering and terrorist financing

### 4. Accurate books and record keeping

Any transactions must be recorded accurately and in reasonable detail in the Company's books and records. A failure to do so may constitute a criminal offence under applicable laws.

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<sup>1</sup> The Norwegian Penal Code Section 387