

Anti-money Laundering and Export Control Policy

2023



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Guidelines and measures to prevent money laundering

This policy defines the guidelines and measures of Egiss related to Money Laundering and Export Control.

Measures to prevent money laundering

The purpose is to prohibit and actively prevent money laundering and any activity that facilitates money laundering or the funding of terrorist or criminal activities by complying with all applicable requirements under the Anti-Money Laundering Laws, including Danish and EU sanctions regulations and the U.S Department of Treasury Office of Foreign Assets Control sanctions regulations.

Definitions

Money laundering is generally defined as engaging in actions designed to conceal or hide the true origin of criminally derived proceeds, so that revenue is apparently derived from legitimate origin or constitute legal assets.

Our Policy

It is the policy of Egiss to prohibit and prevent money laundering and any activity that facilitates money laundering or the funding of terrorist or criminal activities by complying with all applicable requirements under the Anti-Money laundering Act (AML) and its implementing regulations.

Enhanced Due Diligence - for new accounts



Know Your Customer (KYC)

We properly identify new customers when their account is opened. Accordingly, the minimum identification requirements for opening a new account are listed below. If a customer refuses or is unable to provide the requested information, the account will not be created in our financial system and will therefore not be able to buy our products.

Minimum identification requirements

A minimum of four data items is required for all new accounts. These are:

- Name and complete invoicing address (Street name and number, postcode)

- Complete delivery address if different from invoicing address
- Telephone number, contact person, email
- Tax Identification Number (VAT)
- Ultimate beneficial owner which is defined as the person(s) or company having the controlling interest (which is defined as more than 20% of the capital or the votes)

Customer cash payments

Egiss does not accept cash payments.

Guidelines concerning export control

We do not sell goods to customers if we suspect that the customer intends to distribute the goods to countries subject to export control.

When in doubt, we consult the Danish Business Authority (or a similar national authority) to make sure that our products may not be used as weapons or parts of weapons (dual use).

All transactions to high-risk countries and to entities unknown to us must be cleared with our Bank in order to secure compliance with current regulations.

Agreements with other contracting parties

The agreements entered into with our business partners (new agreements or upon revision of long-term agreements) must include provisions on:

- Actions or omissions contrary to the standards stated in this program constituting material breach of the agreement.
- The business partner being obliged to inform Egiss of incidents which may potentially constitute violation of the standards.

In the event of material breach, Egiss will terminate the business relationship with the relevant business partner.

Screening of external parties

The CFO/Compliance Officer must, on an annual basis, make a risk assessment of our business partners in order to assess whether these guidelines must be imposed in particular on one or more undertakings or whether such undertakings must be subjected to an inspection to the extent allowed by the agreements entered into.

Special risk areas in relevant divisions

The CFO/Compliance Officer will on an annual basis – or upon changes to current circumstances make a risk assessment of the trade with suppliers/distributors in specific countries or areas.

The most recent risk assessment will be shared with relevant key employees at Egiss

Approved and adopted by the Board of Directors
René von Staffeldt Beck, Chairman of the Board



Anti-bribery and Corruption Policy

2023



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Introduction

This Anti-Bribery and Corruption Policy defines the responsibilities of employees within Egiss to ensure guidance regarding bribery and conflicts of interests. The purpose is to give directions to all staff in order to protect Egiss from the consequences of malpractice.

General Principles

Egiss respects and complies to UN Global Compact Article 10: Businesses should work against corruption in all its forms, including extortion and bribery.

The definition of corruption and bribery includes but is not limited to:

- Transfer of personal or financial benefits (e.g., loan, fee, remuneration, gifts)
- Delivery of products or services
- Kickbacks
- Payment of travel and accommodation expenses, disproportionate entertainment expenses
- Charitable/political donations
- Facilitation payments

Definitions

Bribery

The promising, offering or giving, directly or indirectly, of any undue advantage to a business partner or Public Official for the purpose of obtaining or retaining business, gaining an undue or improper advantage benefit, or influencing an act or decision by the business partner or Public Official when acting in his or her position or official capacity.

Facilitation payments

Minor payments made to a Public Official for the purpose of expediting or facilitating the performance by the Public Official of a Routine Governmental Action.

Gifts

The promising, offering or giving, directly or indirectly, of any undue advantage to a business partner or Public Official for the purpose of obtaining or retaining business, gaining an undue or improper advantage benefit, or influencing an act or decision by the business partner or Public Official when acting in his or her position or official capacity.

Introduction



Public Official

Any officer or employee or person acting in an official capacity for or on behalf of a government, including any Government controlled entity thereof. Employees in public funded institutions should be treated as public officials.

Routine Governmental Action

An action which is ordinarily or commonly performed by a Public Official in the ordinary course of his or her official duties. Examples include: Obtaining permits,

licenses or other official documents to qualify a person to do business in a specific territory, processing government papers (e.g. Visas); providing police protection, mail pick-up and delivery, or phone services; and actions of a similar nature.

Undue

Something that is not earned or warranted in the ordinary course of one's duties, or that is excessively lavish under the circumstances.

Applicable rules

We will uphold all laws relevant to countering bribery and corruption in all the countries in which we operate.

We will act according to the provisions provided in the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act 2010 even in jurisdictions where these laws do not apply.

This means that higher standards apply in connection to business partners than stated in the Danish Penal Code, section 299 (2). These standards are:

Bribery or normal business procedure

- It is customary and accepted practice in many business relationships to offer and receive gifts and entertain business partners. However, it is illegal to bribe a business partner or Public Official.
- A bribe can take many forms: The giving of anything of value – whether it is honoraria, a substantial gift, lavish entertainment, cash, or in-kind services – may constitute a bribe if given knowingly for the purpose of influencing the recipient's behaviour in order to gain a business advantage.
- The giving of something of value becomes wrong and illegal when the gift, money, etc. attempts to persuade the business partner or public official

to act or refrain from acting in accordance to his or her job function – or in a way which provides improper benefits to the person or company which offers the bribe.

- Valuable gifts offered in order to promote or create a relation to a business partner or public official are considered a bribe - even if they are offered in good faith.
- A bribe is wrong and illegal whether given directly, or indirectly. Indirect bribes include payments that are made through third parties, working on behalf of the Egiss.
- Always report to your nearest superior if you suspect that an employee, agent, or distributor has engaged in bribery, whether directly or indirectly.

Gifts and Entertainments

- Relationships with suppliers and customers must be based entirely on sound business decisions and fair dealing. Offering and receiving modest gift and inviting business partners to restaurants and equally accepting such invitations may support the good relationship and thereby business, but Gifts and Entertainment can create Conflict of Interest.

Applicable rules

Offering

- An Egiss employee may never offer or provide a gift, entertainment or anything of value if it is:
 - Illegal.
 - Known to be in violation of the rules of the recipient's organization.
 - Cash, or cash equivalent.
 - Unsavoury, sexually oriented, or otherwise violates Egiss corporate values.
 - Provided in return for something the recipients has promised, gives or does, or as part of an agreement to do anything in return for the Gift or Entertainment.
- A gift may be acceptable, provided;
 - it is given in Egiss' name, not in your name;
 - it is appropriate in the circumstances;
 - it is of an appropriate type and value and given at an appropriate time;
 - it is given openly, not secretly; and
 - gifts should not be offered to government officials or representatives, or politicians or political parties, without the prior approval of the CFO/ Compliance Officer.

The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered:

Receiving

- It is not allowed to accept Gifts and Entertainment of a considerable size or extravagant entertainment from suppliers as this may be or may be seen as an attempt to influence the Egiss employees' business decisions. Such gifts should be politely returned, and invitations respectfully declined.
- Certain types of Gifts and Entertainment should never be received, because they are either wrong in fact or in appearance. An Egiss employee may never:
 - Accept any gift or entertainment that would be illegal or result in any violation of law.
 - Accept any gift of cash or cash equivalent (such as gift certificates, loans, stock, stock options), or
 - Accept or request anything if the Egiss employee receives it in return for something the employee has promised, gives or does, or as a part of an agreement to do anything in return

Applicable rules

- for the Gift or Entertainment.
- It is not acceptable for you (or someone on your behalf) to:
 - accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
 - accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return; threaten or retaliate against another worker who has

refused to commit a bribery offence or who has raised concerns under this policy;

- engage in any activity that might lead to a breach of this policy.

Books and records

- Whenever a gift or entertainment is provided to a business partner, this must always be recorded in the books. The recorded entry must expressly state the nature and purpose of the expenditure, and records must be preserved.



General points of attention

Duty to Report Gifts

Gifts of a value in excess of EUR 100 must always be disclosed to the CFO. Gifts from suppliers should always be disclosed to the CFO/Compliance Officer.

Sales Incentives and “Kick-backs” - Marketing Contributions, “Street money” and Bonuses

It is customary to support sales by various initiatives where a manufacturer or distributor rewards or promises a bonus when certain criteria are met.

Bonus-agreements or the like are as a starting point legal - but may be considered a bribe (“kickback”) if the agreement is meant to disqualify a competitor or meant to manipulate specs or conditions in your favour.

Bonus agreements should always be offered or accepted in the open and only after written consent from the company CFO.

Conflict of Interest

A Conflict of Interest may arise for any employee. It is important to protect both Egiss and all employees against the appearance or suspicion that any action has been influenced by irrelevant personal considerati-

ons.

A Conflict of Interest always disqualifies the employee from acting on behalf of Egiss. If an employee is in such a situation – whether actual or apparent – it should be reported to the nearest superior, who is responsible for handling the matter without involving the person who has a Conflict of Interest.

The list of potential Conflict of Interests includes, but is not limited to, issues such as:

- Contracts with a company controlled by the employee.
- Decisions that will affect the employee’s financial circumstances or those of a close relative, e.g.
- regarding business with a company, in which the employee has a financial stake.
- Decisions that will otherwise affect the interests of an employee’s close relatives.
- Loans or other benefits to the employee.
- Employment of the employee’s close relatives.

In general, a close relative of an employee should not have any business dealings with that employee, with anyone working in the employee’s department, or with anyone who reports to the employee. Exceptions to this must be approved by the CFO/Compliance Officer.

General points of attention

Facilitation Payments are prohibited

In some countries Facilitation Payments may be permissible according to local law and tradition. However, such payments are not allowed according to this policy.

Potential Risk Scenarios – “Red Flags”

The following is a list of possible red flags that may arise during the course of you working for Egiss and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly the CFO/Compliance Officer:

- You become aware that a third party engages in, or has been accused of engaging in, improper business practices;
- You learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a “special relationship” with foreign government officials;
- A third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function

or process for us;

- A third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- A third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- A third party requests an unexpected additional fee or commission to “facilitate” a service;
- A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- A third party requests that a payment is made to “overlook” potential legal violations;
- A third party requests that you provide employment or some other advantage to a friend or relative;
- You receive an invoice from a third party that appears to be non-standard or customized;
- A third party insists on the use of side letters or refuses to put terms agreed in writing;

General points of attention

- You notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us;
- You are offered an unusually generous gift or offered lavish hospitality by a third party.
- Do not hesitate to contact the CFO/Compliance Officer in these or similar situations.

Approved and adopted by the Board of Directors
René von Staffeldt Beck, Chairman of the Board



Code of Conduct

2023



Statement from the board of directors and the Group CEO

The purpose of this Compliance Programme is to clearly communicate Egiss Group's (Egiss') policies in relation to the internationally recognized standards on human and labour right, the environment and anti-corruption. The programme consists of;

- Code of Conduct
- Anti-Bribery and Corruption Policy
- Anti-Money Laundering and Export Control Policy
- Policy on Conflict Minerals
- Policy on Waste Electrical and Electronic Equipment
- Whistleblower Policy

The programme is also to be read as an addition to our commitment to UN Global Compact, and it complements the 5 Egiss values on which we base our business:

- Customer Centric
- Innovative/Developing
- Cooperation/Teamwork
- Personal Accountability
- Learn with a Smile

Egiss adheres to the content of this programme and expects the same of our employees, suppliers, and business partners. Operating internationally, we acknowledge national differences, and where there are differences between the terms of this programme and national laws or other applicable standards, you shall adhere to the higher requirements.

Egiss will routinely assess that employees, suppliers, and business partners conduct business in accordance with the programme. If non-compliance is to be identified, Egiss will assess the implications of the breach and take the necessary precautions and actions which ultimately can bring an end to the contract in question.

In addition, Egiss shall periodically review the adequacy and continuing effectiveness of the programme and adjust it when needed.

We thank you for taking your time to read the documents.

On behalf of Egiss:

René von Staffeldt Beck
Chairman of the Board

Jesper Ravn
Group CEO



Egiss Management, including René von Staffeldt Beck, Chairman of the Board, second to the left, and Jesper Ravn, Group CEO, in the middle.

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Introduction

Our Promise

Egiss carries on business respecting the applicable laws and regulations of the countries in which we operate.

We wish to contribute to and promote good business practices, ethical responsibility, a healthy environment, and respect for human and labour rights.

7 Questions to our employees

We seek to ensure that Egiss, its employees, suppliers, and all business partners comply and operate in accordance with the requirements in this Compliance Programme and all relevant national and international laws.

Should there still be any doubt, we encourage you to ask yourself the following questions:

- Is it legal?
- Is it in compliance with the programme? Is it ethical?
- Do I lead by example?
- Will it reflect positively on the Egiss Group?
- Would I be comfortable to read about it in the news?
- Would my relatives and close friends approve of it?

If the answer is “no” to any of the above, avoid doing it – and if still in doubt, ask for help and guidance.



Introduction

Object of the programme

This compliance programme has several objects:

- The programme must urge and encourage our employees to act upon suspicion of unlawful acts or conduct which is inconsistent with our values.
- The programme describes methods for investigating any suspicion of unlawful acts or bad conduct.
- The programme introduces methods to prevent misconduct by our employees.
- The programme will minimise the risk of any employees violating the law, or any standards rightly imposed on us by society.
- The programme imposes a duty on our closest, external business partners to comply with rules and standards and enable us to terminate contracts concluded with external parties whose conduct does not comply with standards.



Decent and honest conduct

Employees in Egiss must act in a decent and honest manner. This translates into treating customers with integrity, such as follows:

- We do our utmost to protect confidential information. We never disclose any trade secrets or other matters which may potentially harm a customer.
- We document all the services received or delivered.
- All services and payment must be booked correctly.
- No employee may provide incorrect documentation to be used for invoicing.
- If any third parties have delivered the services, we will check whether the services were properly delivered.
- We do not participate in money laundering activities and contribute to transactions that are not transparent.
- No amendments may be made to any final documents without this explicitly showing.

If you are in doubt about the accuracy of any actions, please seek advice from the company's CFO/Compliance Officer or consult with your immediate superior.

Policies & guidelines for executives, managers and employees

Anti-corruption policy

We do not engage in bribery, and we do not accept any bribes from customers.

No executives or managers may exploit their positions to demand unfair or unlawful conduct on the part of their subordinates – not even if such conduct will result in earnings for the company.

We never offer bribes – not even small amounts and not even if this may be to the advantage of the company or settle a dispute.

We do our utmost to avoid conflicts of interests, and we make our business partners aware of any risks if relevant.

The Anti-bribery and Corruption Policy is available as addendum to the Employee Handbook.

Discrimination – Employees' rights

Egiss supports and recognizes human and labour rights, and we actively seek to work against discrimination, different treatment, and harassment be it based on gender, race, ethnicity, nationality, disability, political belief, or religion.

We will not tolerate any form of physical, mental, sexual, or verbal abuse or intimidation.

Egiss complies with current national and international laws and agreed terms for employee working hours and environment. Remuneration should always meet or exceed statutory or agreed national industry minimum wages.

All Egiss employees must receive a contract confirming their employment. All employees have the right to join a union.

Egiss ensures a healthy and safe working environment for all employees. We believe in open and constructive dialogues between employer and employees, and we strongly encourage all employees to speak up and be part of the continuous development of a strong and positive psychological and mental working environment.

Egiss will actively work against child labour, human trafficking, and conditions resembling forced labour.

Applicable guidelines on Employee Rights are available in the Employee Handbook.

Policies & guidelines for executives, managers and employees

Measures to prevent money laundering

Egiss does not accept cash payments.

We do not accept payment by way of unusual means of payment, such as bitcoins, jewellery or precious metal.

We do not accept pro forma invoices that does not reflect the actual transaction.

Special rules to prevent money laundering may apply in the countries in which we operate. You must contact the company's CFO if you become involved in a transaction which is not transparent or which may constitute an attempt of money laundering.

Export Control

We comply with all applicable rules on export control.

We do not sell goods to customers if we suspect that the customer intends to distribute the goods to countries subject to export control.

When in doubt, we consult the Danish Business Authority (or a similar national authority) to make sure that our products may not be used as weapons or parts of weapons (dual use).

All transactions to high-risk countries and to entities unknown to us must be cleared with our Bank in order to secure compliance with current regulations.

The rules applying to export control are frequently amended, and they may vary from country to country.

The current Danish rules are available on the website of the Danish Business Authority at www.erhvervsstyrelsen.dk or via the guide at www.eksportkontrol.dk.

The Anti-Money Laundering and Export Control Policy is available as addendum to the Employee Handbook.

Whistleblower Policy

Operating in many countries and across many borders it is imperative to Egiss that we safeguard our integrity as a law-abiding company with high ethical standards. A whistleblower system is used to report incidents that we would not know of otherwise. It can be suspicion or knowledge of any illegal, unethical, or irregular conduct, and whistleblowers may report both on matters that have occurred or matters that will take place in Egiss.

We encourage all Egiss employees to use the whistleblower system if they suspect or have knowledge of

Policies & guidelines for executives, managers and employees



any misconduct, irregularities or criminal behavior, and you can choose to raise a concern anonymously, or provide your name and contact details in confidentiality.

Each specific concern will be screened and handled by the Egiss Whistleblower panel. The panel consists of a group of people who can relate objectively and factually to reports, and they determinate an eventual further process.

Personal data obtained when reporting a concern using the whistleblower system is handled according to Danish and EU-legislation. The whistleblower system is based on a 3rd party platform and all legal procedures and formalities regarding the system are prote-

cted according to the highest standards. Egiss is the data controller of the personal data processed in the whistleblower system, and all personal data collected through the system will be treated as confidential to the maximum extent possible.

All data is handled securely and in accordance with the European and Danish Data protection legislation (GDPR).

The Whistleblower Policy is available as addendum to the Employee Handbook. On www.egiss.net you can find the link to the Whistleblower System if you want to raise a concern.

Policies & guidelines concerning customers, suppliers and business

Demands on contracting parties

Our customers, suppliers, and business partners must meet the standards laid down in this programme. The programme must be included as an appendix when extending existing agreements or when entering into future agreements.

We expect our customers, suppliers, and business partners to adhere to the UN Principles regarding Human and Labour Rights.

Customers, suppliers, and business partners must guarantee that they do not engage in child or forced labour as part of their production, and that production is otherwise in accordance with legislation in the country in which the supplier is domiciled and with ILO's conventions no. 182 and no. 138 on child labour.

Egiss is committed towards sourcing from vendors and suppliers using only conflict-free minerals, and to the extent possible only source from smelters that have been audited and verified by RMAP or equivalent programs.

Suppliers are to guarantee that they only use conflict-free minerals and comply with all international and

national environmental laws and material content restrictions related to conflict minerals.

The Conflict Minerals Policy is available on www.egiss.net.

Finally, we expect our Suppliers and business partners to adhere to the EU Directive "Waste Electrical and Electronic Equipment" (2012/19/EU or later).

Egiss does not manufacture any electrical equipment, and as such Egiss does not produce waste electrical and electronic equipment. Even so Egiss supports all legislation regarding sustainable production, consumption, and disposal of waste electrical and electronic equipment to promote resource efficiency and the re-use/recycling of the rare minerals used in the manufacture of IT-hardware.

The Waste Electrical and Electronic Equipment (WEEE) Policy is available on www.egiss.net.

Policies & guidelines concerning customers, suppliers and business

Agreements with contracting parties

The agreements entered with our suppliers and business partners (new agreements or upon revision of long-term agreements) must include provisions on:

- Egiss being entitled to inspect the supplier's/business partner's company/business premises.
- Actions or omissions contrary to the standards stated in this programme constituting material breach of the agreement.
- The supplier/business partner being obliged to inform Egiss of incidents which may potentially constitute violation of the standards.

In the event of material breach, Egiss will terminate the business relationship with the relevant business partner.

Screening of external parties

The Executive Management Group must, on an annual basis, make a risk assessment of our customers, suppliers and business partners in order to determine whether these guidelines must be imposed in particular on one or more undertakings or whether such undertakings must be subjected to an inspection to the extent allowed by the agreements entered into.

Special risk areas in relevant divisions

The Executive Management Group will on an annual basis – or upon changes to current circumstances – make a risk assessment of the trade with customers, suppliers/distributors in specific countries or areas.

Whistleblower Policy

Egiss also encourages customers, suppliers and business partners to use our whistleblower system to report incidents that we would not know of otherwise. It can be suspicion or knowledge of any illegal, unethical, or irregular conduct, and whistleblowers may report both on matters that have occurred or matters that will take place in Egiss. The concerns and reports can be made anonymously, or you can provide your name and contact details in confidentiality.

You can read about the Whistleblower Policy at www.egiss.net where you can also find the link to the whistleblower system.

All data is handled securely and in accordance with the European and Danish Data protection legislation (GDPR).

Implementing and maintaining the compliance programme

Responsibility for implementing and maintaining this programme

The company's CFO is responsible for implementing and maintaining the programme. The CFO may delegate responsibility for the day-to-day follow-up actions and maintenance.

Compliance Officer

A special Compliance Officer may be appointed who is responsible for communicating this programme to new employees, for any follow-up actions as to compliance with the programme and for revising the programme and the underlying policies.

All employees, irrespective of function, may contact the CFO/Compliance Officer directly on issues described in this programme.

Currently the Group Chief People & Culture Officer is the appointed Compliance Officer.

Executives in the relevant divisions

All executives and managers are responsible for disseminating the policies, guidelines and values of this programme. They are also responsible for com-

municating the rules (and any amendments) which are particularly relevant for their employees directly to such employees.

The executives/managers are obliged to inform the CFO/Compliance Officer if they receive reports or otherwise suspect actions violating the programme.

Employees' duties

As an employee of Egiss, you are under an obligation to read and understand the guidelines relevant for your area of practice.

You are under an obligation to notify the company if you receive information showing that one or more of your colleagues act against the guidelines laid down. You can either do this using the Whistleblower system or by contacting the CFO/Compliance Officer or your immediate superior.

Examples of violations which you must report:

- Acceptance or offering of bribery
- Abuse of public funds
- Discriminatory behaviour by management or colleagues

Implementing and maintaining the compliance programme

- Provision of defective services, attempts being made to hide the defects
- Incorrect reporting on time spent or costs of goods sold
- Other "disloyalty" towards customers or business partners
- Requests by superior for unfair conduct – even if such request was refused

Our reporting policy

Every individual is responsible for performing his or her job in an honest manner. Everybody has a duty to seek advice from his or her immediate superior if there is any doubt as to correct conduct.

All employees who do not comply with the rules of the policy or fail to report any misconduct may anticipate being subject to disciplinary sanctions. Any employees reporting incidents in good faith will enjoy protection and this applies to those who act as requested by Egiss.

All reports submitted in good faith will be taken seriously and investigated. The CFO/Compliance Officer and the appointed Whistleblower panel must observe secrecy towards anyone else but the top management.

Requests for anonymity will be complied with to the extent permitted by law.

The Whistleblower Policy is available as addendum to the Employee Handbook. On www.egiss.net you can find the link to the Whistleblower System if you want to raise a concern.

Procedures for introducing or making amendments to this programme

This programme will be communicated at relevant staff meetings and at hiring and introduction of new employees.

The programme will be available via Egiss Guide and www.egiss.net, and any updated versions will be sent electronically to all employees.

A special course in the policy content will be offered to employees performing key functions. This course will be held regularly. The employees attending the course are selected on the basis of a risk assessment.

The policies and guidelines that have an impact on suppliers, distributors and agents must be reviewed together with the relevant parties when entering into or extending relevant agreements.

Follow-up action, revision and inspections

Through revision, scheduled follow-up and regular inspections, we will review whether the policies, guidelines and standards of this programme have the desired effect. We will also make sure that the programme and related policies and procedures are compliant with existing laws and regulations.

It is the responsibility of the Executive Management Group to assess whether the programme has the desired effect and to report to the board of directors in such a way as the board of directors determines on the outcome of such assessment.

The entering into new contracts or the establishment of new business procedures is subject to a risk assessment, and any guidelines must be revised accordingly.

New risk assessments must be carried out whenever incidents are reported.

Campaigns must be initiated regularly and at least every second year to enhance the awareness of the programme and encourage employees to submit their reports, if required.

Procedures upon suspected non-compliance with programme

If knowledge of suspected or proven non-compliance is reported through the Whistleblower system, the appointed Whistleblower panel will assess whether or not the concern raised falls within the law regulating the non-compliant act. For the description of the process please refer to the Whistleblower Policy.

If suspicion or knowledge of non-compliance is reported directly to the CFO/Compliance Office a notification will be made to the Executive Management Group and/or to an external auditor, if required.

The Executive Management Group will, within 48 hours of receipt of notification, set up an investigation team to follow up on the notification. Depending on the case in hand, the Executive Management Group must also resolve on its practical approach, including:

- Interviews etc., their form and content
- The assistance of an external consultant
- The protection of whistle-blowers
- Showing respect for and providing protection of the "suspect"
- Preventive measures: Stopping the unfair or unde-

Follow-up action, revision and inspections

- sired activity
- Completing the investigation
- Reporting

The Executive Management Group must notify the board of directors of any material incidents or reporting of incidents which may be of relevance to the company's reputation.

Follow-up action on incidents

Concerns based on suspicion or knowledge raised through the Whistleblower system will be handled according to the Whistleblower Policy. If the concern has been reported directly to the CFO/Compliance Officer a recommendation must be made to the Executive Management Group. If needed the report will also state if the programme or the standards/guidelines must be amended.

The CFO/Compliance Officer must, according to the

circumstances, initiate or perform training of the key staff in order to prevent repetition.

Documentation of control measures

The CFO/Compliance Officer is responsible for documenting our compliance efforts and level by storing any relevant documentation, such as:

- Reports and statistics based on concerns raised through the Whistleblower system
- Written reporting
- Description of measures taken

Procedure for adoption and amendments

The policy and any amendments to the policy must be adopted by the board of directors of Egiss.

Approved and adopted by the Board of Directors
René von Staffeldt Beck, Chairman of the Board



Conflict Minerals Policy 2023



Introduction



Egiss Group (Egiss) does not source minerals or metals directly. We do, however, source products from our suppliers that can contain small amounts of minerals and metals that fall under international regulations on conflict minerals. The present policy on

conflict minerals shall govern all products being handled by Egiss Group, as any connection between the materials used in products sold by Egiss and armed violence or human rights abuses is unacceptable.

General Principles

The focus is on mineral precursors of the metals tantalum, tin, tungsten, and gold (3TG) which have been linked to conflict financing and human rights abuses in certain regions and specific countries such as Democratic Republic of the Congo and adjoining countries.

To ensure that the products sold by Egiss are made responsibly, we expect our suppliers to adopt industry-leading policies and monitoring practices that are broadening vigilance beyond conflict minerals to a wider range of minerals and geographies.

More specifically, Egiss expects our suppliers to have:

Conflict-Free Sourcing:

Minerals should be sourced exclusively from conflict-free regions, avoiding areas associated with armed conflict, corruption, and human rights violations.

Transparency and Traceability:

Suppliers to Egiss must, to the extent possible, support transparent supply chains, enabling the tracking of minerals' origins and their journey throughout the supply chain to ensure accountability.

Restrictions and due diligence:

We expect Suppliers to comply with all environmental laws and material content restrictions and encourage to exercise due diligence on the source and custody of conflict minerals.

By adhering to these principles, and engaging through strategic suppliers and vendors, Egiss believes that the industry as a united collective can work towards sustainable sourcing of conflict minerals. This initiative also supports ethical business practices and the well-being of communities in mineral-rich regions.

Egiss is committed towards sourcing from vendors and suppliers using only conflict-free minerals, and to the extent possible only source from smelters that have been audited and verified by RMAP or equivalent programs.

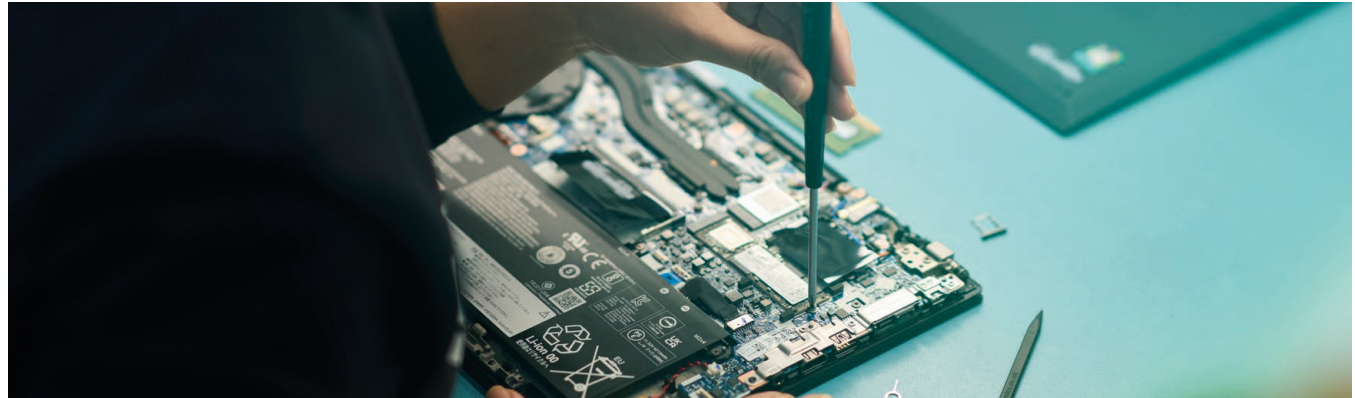
Approved and adopted by the Board of Directors
René von Staffeldt Beck, Chairman of the Board



Policy on Waste Electrical and Electronic Equipment 2023



General Principle



Egiss Group (Egiss) does not manufacture any electrical equipment, and as such Egiss does not produce waste electrical and electronic equipment.

Even so Egiss supports all legislation regarding sustainable production, consumption, and disposal of waste electrical and electronic equipment to promote resource efficiency and the re-use/recycling of the rare minerals used in the manufacture of IT-hardware.

Egiss expects that all our suppliers of waste electrical and electronic equipment adhere to the EU directive (2012/19/EU or later) regarding this.

Egiss also expects that the suppliers take the full responsibility to ensure that all registrations and any fees or other payments connected to said directive about Waste Electrical and Electronic Equipment are handled before products are provided to Egiss or to Egiss customers, and that this is compliant with EPR, ECO-design and REACH directives.

Approved and adopted by the Board of Directors
René von Staffeldt Beck, Chairman of the Board



Whistleblower Policy

2023



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Introduction

Purpose

Operating in many countries and across many borders it is imperative to Egiss Group that we safeguard our integrity as a law-abiding company with high ethical standards. Egiss' Whistleblower Policy outlines how to raise concerns about all matters regarding our business conduct and organization in a confidential and secure way using our whistleblower system.

The objective of the system is to bring light to matters that we would not know of otherwise. It can be

suspicion or knowledge of any illegal, unethical, or irregular conduct, and whistleblowers may report both on matters that have occurred or matters that will take place in Egiss.

A concern can be raised anonymously, or you can decide to provide your name and contact details in confidentiality. In the following you can read more about the policy including guidelines on how to use the whistleblower system and how personal data will be protected.



Policy

At Egiss we want to promote trust in all the manners our business and organization is run. This policy is, in addition to following Danish and EU-legislation, also a way to ensure that concerns about Egiss Code of Conduct and serious breach of policies can be raised in a secure manner and handled without any personal consequences for the whistleblower.

How to raise a concern

All Egiss employees, customers, suppliers, and other business partners and associates can and are encouraged to use the whistleblower system. At the bottom of this policy, you will find a link to the whistleblower system. The link is also accessible at www.egiss.net. The system will inform and guide the whistleblower on how to report a concern and on the principles guiding the assessment of the concern. This link also allows you to follow up on status, development or add further information to your existing report.

Concerns that can be raised

You can only use the whistleblower system to raise serious concerns within the scope of the current regulation regarding protection of whistleblowers. Dissatisfaction with your employment such as salary, management style and other contractual terms and

conditions are not to be reported to the whistleblower system. Instead, such matters should be addressed through the usual channels for example to your line manager or People & Culture.

Examples of matters that are within the scope of the system are:

- Suspicion or knowledge of any illegal, unethical, or irregular conduct, including matters regarding bribery and corruption, fraud and crime
- Gross personal data security violation
- Serious environmental damage
- Sexual harassment, or other gross harassment
- Gross or repeated breaches of law

These are just examples, so we recommend you raise a concern, should you be in doubt. Each concern will be assessed to check whether it is within the scope of current regulation regarding protection of whistleblowers.

Concerns must be raised in good faith. It should not be used to deliberately share information you know is wrong, and please note that in such a case you will not be protected by the whistleblower system.



How concerns are handled

Each specific concern will be screened and handled by the Egiss Whistleblower panel. The panel consists of a group of people who can relate objectively and factually to reports, and they determinate an eventual further process. Names of panel members are shown when you raise a case on the portal, and you have the option of excluding one or more of the panel members should you have concerns regarding impartiality.

You will receive a confirmation of the receipt of the concern as soon as possible and no later than 7 days after having submitted it.

If the case is found to be within the scope of the system, it will be further investigated. Firstly, by one or more members of the panel. The panel will then inform

Group management or Board members with suggestions for further actions. Should the concern be regarding one or more members of either Group Management or the Board, the specific person will not be informed nor be part of the group handling the case.

Please note that:

- If there is a violation of criminal law, it will be reported to the proper authorities.
- If the case concern serious malpractice by employees at Egiss, it may lead to negative employment law reactions, including disciplinary sanctions, such as warning or dismissal.

As a whistleblower you will receive feedback to the extent possible on the status of the concern within 3 months.

Policy

Anonymity and protection of the whistleblower

A whistleblower reporting a concern within the scope of the whistleblower system is by law protected and will not face retaliation of any kind because of the concern raised.

The Egiss whistleblower panel works under strict pledge of secrecy. And if you decide to give any personal information, they are prohibited to share that with anyone unless you explicitly consent to having it disclosed. Your identity can, however, in some cases, be disclosed to public authorities, such as the police or public prosecutor, if deemed necessary to respond to reported matters, or for the purpose of ensuring the right to defend affected people.

If you decide to raise the concern anonymously, neither Egiss nor a third party will process your personal information. You must, however, be aware that if you provide data that makes you identifiable or use Egiss owned IT systems or equipment that will disclose your identity, Egiss will be entitled to process the given information even if you have raised the concern anonymously.

You have the option to decide to make yourself available for any further investigation by setting up a secure and anonymous mailbox, that allows Egiss to contact you anonymously. We recommend that you set up such a mailbox, as in some cases further information could be needed for the investigation.



Egiss whistleblower system & protection of personal data

General principles

Personal data obtained when reporting a concern using the whistleblower system is handled according to Danish and EU-legislation. The whistleblower system is based on a 3rd party platform and all legal procedures and formalities regarding the system are protected according to the highest standards. Egiss is the data controller of the personal data processed in the whistleblower system, and all personal data collected through the system will be treated as confidential to the maximum extent possible.

All data is handled securely and in accordance with the European and Danish Data protection legislation (GDPR).

Rights

If the concern raised affects one or several named persons, the person(s) in question will generally be notified about:

- The subject-matter of the concern raised and the outcome of the concern raised, including whether the concern is rejected as unfounded or made subject to further investigation.
- The contemplated period when the personal data

will be kept or alternatively the criteria used to determine such period of time.

- How the relevant person may exercise his/her right of objection and right of correction to receive data about and respond to the concern raised.

The notification will be made as quickly as possible and no later than 14 days after the above data has been obtained.

As a data subject (whistleblower, affected person or third party mentioned in the report), you have several rights, unless the report is assessed not to fall within Egiss' whistleblower system or is exempted from the data protection legislation.

As the data subject you have a right to object to the processing of data and to request that data be corrected, restricted or erased in compliance with the data protection legislation. The rights can be exercised by contacting Hanne Bak, People & Culture, Egiss.

Hanne Bak
Mail: hba@egiss.net
Phone: +45 20 852 390

Egiss whistleblower system & protection of personal data



Storing and erasing personal data

All data is erased immediately if a concern raised is not covered by the whistleblower system.

Storage of personal data is not extended beyond what is necessary to ensure requirements pursuant to the Whistleblower Act, including in particular the whistleblower's and affected persons' possible need for preservation of evidence as well as Egiss' duty to follow up on reports received, including by linking such reports to previously received reports.

A concrete assessment will be made on an ongoing basis of how long continued storage of previously received reports is necessary. The specific assessment will include whether it is likely that persons entitled to

protection under the Whistleblower Act may need to document the report in question. It will also argue in favor of continued storage if there is reason to believe that the report could be followed by subsequent reports on the same matter. Continued storage may also be necessary to fulfil a legal obligation under another legislation.

If a disciplinary action is taken against a reported employee, or if there are other reasons why it is factual and necessary to continue storing information, the information may be stored on the employee's personnel file. In this case, the information will be deleted no later than 5 years after the employee's resignation, unless in the specific case it is still factual and necessary to store the information, e.g., because of a pending court case.

Egiss whistleblower system & protection of personal data

Making available and disclosing personal data

Personal data related to a reported concern will be made available to the Whistleblower panel. Being the data processor the panel is responsible for the initial screening of the received concern.

Egiss does not generally disclose personal data collected through the whistleblower system to third parties. However, the following types of disclosure could take place on a case-by-case basis:

- Disclosure to an external advisor, for example an attorney or auditor for the purpose of a detailed investigation of the concern raised.
- Transfer to relevant authorities, including the police and the prosecution service, in contemplation of any legal proceedings.
- Other disclosure required by law.

Personal data collected and stored in the whistleblower system will not be transferred to a third country outside the EU/EEA.

Compliant

If involved in a whistleblower case you have the right to complain to the Danish Data Protection Agency if

you are dissatisfied with the way Egiss is handling personal data. The Danish Data Protection Agency's contact information can be found on their website <https://www.datatilsynet.dk/english>

External whistleblower scheme

If you do not feel comfortable using EGISS' whistleblower system, or for other reasons would rather use an external whistleblower scheme, you have the opportunity to use the Danish Data Protection Agency's external whistleblower scheme, where it is possible to make written and oral reports. You can find more information here at the National Whistleblower Scheme: <https://whistleblower.dk/english>

Link to whistleblower system

[CLICK HERE TO RAISE A CONCERN](#)

