

# Anti-fraud Policy



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For the purposes of this policy, 'Egiss' and 'Egiss Group' refers to Egiss A/S and its global affiliates.



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# Introduction

Egiss operates across multiple countries and serves customers, suppliers, and partners from a wide range of industries. Maintaining trust is fundamental to our business, and any form of fraud constitutes a serious breach of this trust. Fraud is strictly unacceptable and will result in severe consequences.

This policy establishes Egiss' framework for preventing, detecting, and addressing fraudulent activities, reinforcing our commitment to integrity, transparency, and accountability in all business operations.

This policy applies to all Egiss employees, contractors, consultants, business partners, and stakeholders. It covers all forms of fraud, including but not limited to:

- Financial fraud

- Corruption
- Misrepresentation
- Asset misappropriation

Egiss is dedicated to upholding the highest ethical standards in every aspect of its operations. Fraud not only undermines trust but also poses a significant risk to our reputation, employees, and stakeholders. We actively promote a culture of transparency and accountability to prevent fraudulent activities.

This Anti-fraud Policy is an integral part of Egiss' Code of Conduct and should be read alongside our Anti-bribery and Anti-corruption Policy, and Whistleblower Policy. Together, these policies define our ethical expectations and reinforce our commitment to responsible business practices.



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## Procedure - prevention and detection measures

Below measures are carried out to prevent and detect fraud:

- Internal controls and financial oversight
- Regular audits and risk assessments
- Employee training on fraud awareness and ethical conduct as part of the anti-bribery/anti-corruption awareness training
- Confidential reporting mechanisms (Whistleblower system)

## Definition

Fraud includes any intentional act of deception for personal or financial gain, and includes but is not limited to:

- Any dishonest or fraudulent act, including forgery, falsification of documents and instruments, misrepresentation, impersonation and other activities
- Misappropriation of funds, securities, supplies or other assets
- Impropriety in handling or reporting of money or financial transactions
- Profiteering because of insider knowledge of company activities

- Disclosing confidential and proprietary information to outside parties
- Disclosing to other persons the security activities engaged in or contemplated by the company
- Accepting or seeking anything of material value from contractors, vendors or persons providing services / materials to the Company
- Destruction, removal or inappropriate use of records, furniture, fixtures and equipment and/or
- Any similar or related irregularity

## Targets and goals

- 100% employee knowledge with our Code of Conduct
- 100% employee training in Fraud, Anti-bribery and Anti-corruption Policy
- 100% employee knowledge on Whistleblowing Policies and routines
- 100% compliance with Purchase Policy

## Monitoring and compliance

Employees and stakeholders are encouraged to report suspicious activities via Egiss' designated whistleblower system. You can choose to make the report anonymously and rest assured that will be handled in strict

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confidence, in accordance with the Danish Whistleblower Act and the EU Whistleblower Directive.

## Accountability and consequences

In case a suspicion of fraud is raised, Egiss will:

- Investigate the reported case promptly and fairly;
- Cooperate with all relevant authorities;
- Decide on the appropriate disciplinary action which may include termination, legal proceedings, and financial penalties, depending on the severity of the fraud.

## Responsibilities

Group Management of Egiss is responsible for ensuring compliance with this policy and foster a culture of integrity and will make sure that regular risk assessments and fraud prevention are reviewed.

The Whistleblower Committee will oversee the investigation of suspected fraudulent actions and make recommendations with regards to disciplinary actions and needed changes in procedures.

Employees are expected to report suspected fraud and adhere to ethical business practices. Beside raising a case within the whistleblower system, employees are also encouraged to work with their representatives in the Occupational safety and health organisation (OSH) and/or the union representative.

## Procedure for adoption and amendments



This policy, and any amendments to it, must be adopted by the Board of Directors of Egiss Group.

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Approved and adopted by the Board of Directors,

*René von Staffeldt Beck, Chairman of the Board*

