



Anti-Corruption (Gift) Policy

April 2024

Anti-Corruption Policy

Introduction

emagine Consulting A/S, Reg-no. 26 24 96 27, and its subsidiaries and associated companies (collectively the "Group") and employees are required to comply with this Anti-Corruption policy.

Policy Objective and purpose

The objective of this Anti-Corruption policy (the "Policy") is to ensure that all business activities of the Group comply with our company standards. emagine Group has zero tolerance towards bribery and corruption and condemns it in all its forms. It is our objective to counter and avoid bribery and corruption, both actively and passively. If employees are involved in bribery and/or corruption, they will be subjected to disciplinary actions and potentially criminal liability within the applicable laws. No abuse of power, nepotism or bribery including improper offers of payments to or from employees or organizations are tolerated.

On those grounds, emagine Group has set forth fundamental principles to prevent bribery and corruption as well as to ensure compliance with national and international laws, standards, and principles concerning anti-corruption in connection with emagine Group's business operations.

General prohibition against bribery and corruption

In general terms, corruption can be described as the abuse of entrusted power for private gain. Bribery is part of corruption and is characterized as the offering, promising, giving, authorizing or accepting of any undue pecuniary or other advantage to, by or for a person to obtain or retain a business or other improper advantage.

Bribery of public officials and persons working in the private sector is illegal. A public official is a person who holds a legislative, executive, administrative or judicial position of any kind in a country or territory, whether elected or appointed; any person who performs public functions or public services.

Facilitation payment is characterized as unofficial, improper, small payments made to a low-level official to secure or expedite the performance of a routine or necessary action to which the payer of facilitation payment is legally entitled. emagine Group also considers facilitation payment as bribery.

Gifts and hospitality

Gifts and hospitality are limited to expenditure, which is reasonable, proportionate and business related and should be limited to a maximum of 150 Euros to and from the same recipient per year. If a maximum of 150 Euros is exceeded, it must be registered in emagine Gift Log on the intranet and formally approved by the Group CPO.

Accordingly, gifts of low value can both be offered or received in reasonable quantities. Hospitality of low value (e.g. drinks, lunch or dinner), which is extended as a matter of courtesy, is in principle allowed. Gifts and hospitality towards public officials must be treated with caution and limited to modest hospitality only, while gifts should be avoided.

The acceptance of gifts and hospitality within the limitations set out in this policy shall be transparent and shall not improperly affect or influence the recipient's performance of his/her duties. Gifts and hospitality can neither be offered nor received too frequently nor at an inappropriate time in a tender phase, contract negotiation, pending legal proceeding, authorization process etc.

The term "gift" is understood very broadly and includes e.g. payment, gratuity, gratification, present, advantage, pecuniary or not, offered, promised, given or received, without any direct or indirect material or immaterial compensation, while hospitality means all forms of social amenity, entertainment, travel or lodging, or an invitation to a sporting or cultural event.

Giving or receiving money as a gift, whether in cash or through electronic means is strictly prohibited.

In addition, it is prohibited to give economic contributions or donations to political parties.

Commitments

This policy is based on the following commitments:

- emagine Group is committed to actively and passively countering and avoiding corruption in all its forms, including bribery and extortion.
- emagine Group complies with all relevant legislation and other applicable requirements in the countries we operate in.
- emagine Group is always committed to having a Whistleblower mechanism in place to ensure that there is a trusted mechanism for hearing, processing and settling internal and external bribery and corruption concerns.
- emagine Group is committed to having frequent and adequate training of all employees – especially those that have frequent interactions with external stakeholders and customers.
- emagine Group is committed to investing in security measures to counter and avoid all kinds of corruption and bribery throughout society.
- emagine Group is committed to having relevant controls in place to ensure adherence with this policy.
- emagine Group commits to deliver communication and training in Anti-corruption annually.

Reporting

emagine Group reports on the Anti-corruption incidents annually and in accordance with applicable laws and regulations. The policy is part of our ESG program set in the Management Review in our Annual Report and our communication on progress to the United Nations Global

Compact. KPI's, objectives and targets shall be evaluated annually, and new shall be established when relevant and in alignment with other Emagine Group targets and strategies.

International commitments

emagine Group is a signatory to UN Global Compact and is continuously working to incorporate its ten principles into our business strategies and daily operations.

Policy Review

This policy will be reviewed at least every year and, if necessary, revised. The policy may be amended at any time with the approval of the emagine management. Responsibility for the policy revision lies with the Group CPO. This policy is available on our website. This version of emagine's Anti-Corruption Policy was approved by Management in April 2024.

Miscellaneous

If no officer holds the official position of Group CPO, the role of the Group CPO under this policy shall be presided by the highest-ranking officer in the Group.

Annexes

- Annex 1: Document Classification Overview
- Annex 2: Actions and KPI's

Annex 1

Document Classification: Internal
 Version: 1.2
 Dated: 04/2024
 Document Author: KWE
 Document Owner: JDI

Revision history

Version	Date	Revision author	Summary of Changes
1.1	01.12.2023	JDI	Original
1.2	22.04.2024	JDI	Update

Distribution

Title
CXO, Managing Directors, Compliance and ESG Team and Employees

Approval

Name	Position	Presenter	Date
emagine Management	emagine Management	JDI	22.04.2024

Annex 2

Engaging our employees in Anti-Corruption

At a basic level we ensure our employees understand the company's stand on Anti-Corruption.

Capability Building

In 2023 we built and communicated our Anti-Corruption Policy.

In 2024 we have planned to implement:

- Anti-Corruption Policy training for all employees.

Our target is to have min. 50% of our employees through the training before August 2024. And 100% of all new employees before 1 January 2025.

Assessment

emagine will on a regular basis assess the risk of being involved in fraud and corruption and take reasonable steps to reduce identified risks.

We will make sure to Integrate the principles in relevant internal procedures

We a written procedure (and a policy) for how to handle potential complaints from employees and external stakeholders through normal manager channels. On top of this we have built a Whistleblower solution (anonymous by choice) both for internal and external stakeholders.

Targets

emagine will:

- monitor compliance with the requirements through internal sustainability reporting and in/external reporting channels.
- monitor our internal Gift Log
- review the status of the company' anti-corruption activities as part of the business reviews. Both targets and results will be part of the annual ESG reporting.
- Number of Whistleblower incidents at 0.