

Emporium Partners Anti Bribery and Corruption Policy

Principle

The company is committed to maintaining the highest level of ethical standards in the conduct of its business affairs. The actions and conduct of the company's staff as well as others acting on the company's behalf is key to maintaining these standards. The company will not accept any form of bribery or corruption.

This policy applies strictly to all directors, employees, agents, consultants, contractors and to any other persons associated with the company within all countries, regions and functions.

Definition

Bribery defined as offering, promising or giving a financial or other advantage to another person with the intention of inducing or rewarding that person to act or for having acted in a way which a reasonable person would consider improper in the circumstances. Corruption is any form of abuse of entrusted power for private gain and may include, but is not limited to bribery.

Control

The company prohibits the offering, giving, solicitation or the acceptance of any bribe or corrupt inducement, whether in cash or in any other form. In particular as follows:

To or from any person or company, wherever located. Any actions taken by an individual director, employee, agent, consultant, contractor or other person or body acting on behalf of the company.

Any actions made in order to gain any commercial, contractual or regulatory advantage for the company in any way which is unethical or to gain any personal advantage, monetary or otherwise, for the individual or anyone connected with the individual.

The company will investigate thoroughly any actual or suspected breach of this policy, or spirit of this policy. Employees found to be in breach will be subject to disciplinary action.

Monitoring

It may not always be a simple matter to determine if a potential course of action is within the law. If there is any doubt as to whether this is the case the matter should be referred to an appropriate manager/director for further guidance.

Key risk areas include excessive gifts, entertainment and hospitality, facilitation payments, reciprocal agreements or actions by third parties for which the company may be held responsible. Record keeping can also be used to conceal bribes or corrupt practices. All company recording of legal transactions, such as normal hospitality, must be accurate and transparent.

The prevention, detection and reporting of bribery or corruption is the responsibility of all company employees. All employees have a duty to report any activity or conduct which is proposed or has taken place if they are aware or suspect that it is a bribe or corrupt.

Emporium Partners ApS Hørskætten 18 2630 Taastrup Denmark +45 7020 6110 www.emporiumpartners.com

Revision A Issue Date: 25 Sep 2024