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Policy Anti-Corruption

1. Introduction

As a fundamental principle, all Group companies and employees must comply with the relevant laws, regulations and good business practices in the countries in which they operate, as set out in the Alligo Code of Conduct. Compliance with the legislation and acting with a high level of business ethics contribute to sustainable relations and a sustainable business.

Alligo strives for an open corporate culture with a high level of business ethics and secure information management. We do not tolerate unethical business methods or violations of human rights in our company or the value chains where we operate.

2. Purpose, goals and scope

The purpose of this policy is to ensure that Alligo's business is run in a trustworthy manner, with high business ethics and in accordance with applicable legislation and good practice for a listed company. The anti-corruption policy is an underlying policy of Alligo's Code of Conduct.

The policy covers all kinds of gifts, rewards and other benefits that aim to influence a behaviour or action. Benefits without financial value are also covered. For example, it could be membership of an exclusive club, a prestigious award or a benefit that has no monetary value but is of sentimental value to the recipient.

2.1 Target group

The anti-corruption policy covers all Alligo's employees and companies owned by Alligo. It also applies to temporary employees (for example independent contractors, consultants, etc.), intermediaries, agents and others acting on behalf of Alligo.

All employees must undergo basic digital training in anti-corruption. The digital training is also part of the onboarding process of new employees.

The greatest risk of corruption can arise in relation to customers and suppliers. The roles of sales, purchasing and procurement managers, as well as members of senior management, are therefore vulnerable and require in-depth training.

Each employee is responsible for reading, understanding and following the anti-corruption policy.

2.2 Guiding principles

Alligo does not accept any form of corruption neither directly or indirectly, for example through an intermediary, such as an agent or consultant, even if this means that we lose a deal.

Fundamental to all relations with suppliers including consultants, is that procurements take place correctly. Within Alligo, we usually carry out procurement with several equal actors to find the supplier that best meets our requirements, especially when there is significant financial value to the company. The choice of supplier is always made based on what is best for the company

Alligo follows [“the Code to prevent corruption in business”](#) that The Swedish Anti-Corruption Institute (IMM) has developed. Alligo is also a member of the UN's Global Compact and thus supports its ten principles the areas human rights, labour, environment and anti-corruption, .

2.3 Reporting of violations and consequences

Employees must report questionable behaviour that may violate this policy. If you believe that the rules of this policy are not being followed, if you see or suspect that something illegal or unethical is taking place, you must immediately report this by contacting your immediate manager. It is also possible to report anonymously via Alligo's whistleblowing function

<https://report.whistleb.com/en/alligo>.

If a violation of the anti-corruption policy or a crime occurs, disciplinary action may be taken. It can lead to labour law consequences for the individual such as a warning, reporting to the relevant authorities, or in serious cases dismissal. Violations deemed to be of a criminal nature are reported to the police.

3. Definitions

While anti-corruption law may vary in different parts of the world, most anti-corruption laws share a common definition of what is meant by "corruption".

Corruption is referred to as the abuse of entrusted power for private gain.

This includes, for example, bribery, money laundering, conflicts of interest, embezzlement, graft, extortion, fraud, nepotism or favouritism. In other words, it is not only the economic value that determines whether it is corruption.

It is not permitted to give or receive improper benefits or otherwise influence or allow oneself to be influenced by an external party to benefit oneself, the business or someone else.

It is also not permitted to request any benefit that may be perceived as improper. Benefits and representation must be open and moderate and should always be work-related. The risk of a gift being considered improper increases with the financial or sentimental value of the gift and with the frequency of gifts to the same recipient. For example, inviting a public official to lunch on several occasions could be considered a bribery offence.

If there is any doubt as to whether a gift or other benefit is inappropriate, it should always be discussed with your manager. When in doubt, it's always best to abstain.

Examples of corruption and bribery: Bribing a person to get a contract is corruption. Corruption can also include illegally paying for travel/representation expenses for a person or their family members.

Improper advantage or benefit: Whether an advantage or a benefit is improper depends on several different factors, such as the characteristics of the benefit, the position of the recipient, the relationship between the parties and the specific context in which the benefit is provided. Any benefit provided in exchange for the recipient's misuse of his or her position, function or assignment is generally considered to be an improper advantage.

Facilitation payments: Facilitation payments are small, unofficial payments made to public officials to speed up or secure routine governmental actions, for example, processing permits, issuing visas, immigration control providing services or customs clearance.

Abuse of influence: Abuse of influence means that an improper benefit is offered to a person, or that an offer is accepted by someone who can influence the outcome of the person's position, assignment or duty. Abuse of influence is deemed to be corruption.

Payments to the public and private sectors are forbidden: Many national laws prohibit corruption in the form of payments to any person in both the public and private sectors. Alligo's anti-corruption policy prohibits corruption in all forms, regardless of whether the acts are related to a position, assignment or duty in the public or private sector.

Liability for corruption of related companies or representatives: Corruption can also include payments made by subsidiaries, related companies, or by agents or others who act on behalf of the group or are part of the group.

Accurate accounting: All entities in the group must accurately report income and expenditures and must ensure that false payments are not recorded in the company's accounting.

4. Relations with customers, suppliers and public officials

Alligo's employees must act openly, ethically and in accordance with the law towards all potential and existing customers in the private and public sectors, suppliers and public officials.

In addition to following the Group's anti-corruption policy in their contacts with customers, suppliers and public officials, employees must also ensure that they take additional measures to comply with the anti-corruption policies of customers, suppliers, and government officials, where applicable.

Alligo shall always perform its contractual obligations in accordance with the terms of relevant agreements, unless deviations are approved by managers, and this is documented. Payments in cash or the like, or payments to unconfirmed recipients or account numbers, are not acceptable.

4.1 Customers in the public sector and public officials as well as auditors and control bodies

4.1.1 Gifts and representation

It is forbidden to provide, promise or offer a benefit or gift to customers in the public sector, state-owned customers or public officials, i.e. a person who is an employee or consultant at an authority or who decides on public procurement. The above also applies to auditors and other roles that are control bodies.

The benefit or gift does not need to be given to the person who is to decide on the exercise of authority or the public procurement for it to be impermissible.

It is also not permitted to invite state-owned business customers, persons from the public sector or persons from control bodies to representation, such as lunch or dinner, regardless of whether the sum is reasonable.

4.2 Customers and suppliers in the private sector

4.2.1 Gifts and similar benefits

Exchanging gifts with customers, suppliers and business partners can be both legitimate and valuable to a company. But the benefit or gift must never constitute an improper advantage for the employment or assignment, i.e. influence a behaviour or action.

Alligo's employees may **under no circumstances offer or accept gifts in the form of cash**. However, gifts other than cash may be permitted, provided they are made openly and given without the requirement to receive another benefit in return, for example:

- Occasional meals of an everyday nature, for example the day's lunch or equivalent dinner to a value of:
 - Lunch - maximum SEK 200 per person
 - Dinner - no more than SEK 550
 - For higher amounts, approval by a manager is required.
 - Alcohol should be limited to a maximum of two glasses of wine or beer and is only permitted when consumed with meals. Hard liquor is not allowed.
- Moderate gestures on milestone birthdays, other anniversaries or in case of illness, for example flowers, fruit baskets or chocolates. The upper threshold for gifts associated with the above is SEK 500. The gift must not be an alcoholic beverage.
- Ornaments and product samples that lack significant market value and comparable modest souvenirs for guests, for example at company anniversaries and the like.

The following gifts and benefits are **always prohibited**:

- Cash, gift cards, vouchers or similar benefits that can be converted into cash.
- Access to vehicles, boats, holiday homes and the like for private use.
- Fully or partially paid pleasure or holiday trips.

- Gifts or benefits to relatives.

4.2.2 Representation

Alligo has a large network of contacts and meeting customers is part of our everyday life. **Normal representation with a clear business purpose with suppliers and customers in the private sector at reasonable costs for meals in connection with business meetings is permitted.**

On these occasions, we shall not deviate from what is normal social behaviour. However, representation must be characterised by restraint and judgement. Alligo takes a cautious approach when it comes to alcoholic beverages. Alcohol should be limited to a maximum of two glasses of wine or beer and is only permitted with meals. Hard liquor is not allowed.

Representation must never involve relatives. It is not permitted to pay for travel, meals, accommodation or representation for family members or friends of customers and suppliers, in either the private sector or public sector.

Alligo takes no part in the purchase of sexual services and other activities that may involve supporting human trafficking, whether it occurs during or after working hours or in connection with a business trip. Representation must never occur in places that can be perceived as unethical, such as strip clubs.

4.2.3 Business-oriented activities – seminars, conferences and events

In cases where Alligo invites customers to activities that involve travel and overnight stays, the main rule is that those items are paid for by the customer themselves.

The same principles also apply when an Alligo employee is invited to a business-oriented activity organised by a supplier, customer or other business partner, i.e. Alligo pays for travel and accommodation.

4.2.4 Visits to suppliers

Travel and accommodation are paid for by Alligo. For representation such as dinner, the same guidelines as described in 4.2.2 *Representation* apply.

4.2.5 Visit to supplier

When Alligo visits suppliers to carry out audits and meals are required during the work, the supplier may offer a simple working lunch if this is most practical. If dinner is to be taken together with the supplier, in most cases Alligo should cover the entire cost. In cases where there are cultural reasons, it is permitted for the supplier to offer a simple dinner. Ask your manager if you are unsure.

4.3 Product samples

A product sample is defined as a product that is under negotiation in Alligo's range and that is submitted by a representative, manufacturer or other supplier. The intention is that affected personnel will have the opportunity to try the product at the workplace to be able to decide whether it should be included in the assortment, and to be able to provide good product information to Alligo's customers. Product samples are not to be considered personal regardless of what the representative

says. Product samples are the employer's property. A product that does not meet these basic conditions is considered a gift (see section 4.2.1 *Gifts and representation*).

4.4 Facilitation payments

Alligo does not allow facilitation payments, even in countries where it is allowed.

5. Political influence, lobbying activities, donations and sponsorships

Alligo never makes donations to political parties. A donation or sponsorship could constitute corruption if it is, or is perceived to be, a substitute for a political party contribution or a bribe. A donation is a charitable donation without any expectation of direct profit or corporate profit.

Alligo's sponsorship collaborations should always contribute to creating business and customer benefit. All donations and sponsorship must take place openly and in compliance with this policy, the Group's Code of Conduct and applicable legislation.

No manager or employee with a direct or indirect connection to a collaborative activity may participate in or influence a decision about the collaboration. Approval of sponsorship should always be a two-step process, i.e. no entity may sign on its own, but must have the manager's approval and certification. For example, a store needs to get approval from a manager above for a sponsorship.

5.1 Sales-promoting measures

Sales-promoting measures such as discounts, specific offers, targeted campaigns and sales competitions must comply with applicable marketing rules, the International Chamber of Commerce's rules for advertising and marketing communications and Alligo's Code of Conduct. Sales-promoting measures must always be regulated in writing and must never prevent salespersons from offering correct advice to customers.

5.1.1 Sales competitions with suppliers

Sales competitions for employees in collaboration with a supplier can help to increase sales if carried out correctly. However, they must be carried out in line with current legislation, this policy and Alligo's Supplier Code of Conduct.

A sales competition may be conducted if it meets the following requirements:

- Approved by sales or category manager.
- The prize must go to the entire team and include an activity at a moderate value of a maximum of SEK 750. For example, it could be:
 - Cake or coffee for the winning sales team
 - Bowling evening with pizza
 - Afterwork at a restaurant with a simple meal and a maximum of 2 glasses of wine or beer. No hard liquor.
- The prize must not be individual or a gift such as a product to be used for private use.
- Carried out with a partner supplier with whom Alligo has a written and valid agreement.

- The management for the relevant category must be informed.

The local management team must be informed, and the implementation must take place under the review of the Sustainability team to ensure that the supplier does not give any product as a gift to employees.

6. Relations with agents and other representatives

Alligo does not tolerate corruption among agents or other persons that represent the company.

Agents and other persons who act on behalf of Alligo must comply with the anti-corruption rules in the same way as Alligo employees.

- A risk assessment must be carried out when choosing agents, sellers or other intermediaries.
- No improper payments may be made through or by agents, sellers or other intermediaries.

Payments to agents, sellers or other intermediaries may not exceed what may be considered reasonable compensation for legitimate services rendered by such person or entity. All payments must be properly documented and made in the country where the services were performed.

All agents, sellers and other intermediaries must contractually agree to comply with applicable bribery laws and this policy or equivalent standards.

The risk of corruption is generally greater in countries where there is less transparency in authorities as well as in private operations and in cases where an agent is Alligo's only presence in a certain area.

The risk also depends on the services performed by the agent (for example, advisers who interact with local authorities as well as lobbying and carrying out deals involving large sums, which could entail particularly high risks).

7. Relations with minority-owned companies, joint ventures and in mergers and acquisitions

Before any merger with or acquisition of another company, Alligo must carry out a thorough company inspection (due diligence) to carefully investigate that corruption does not occur.

Similarly, Alligo must also always exercise caution and take appropriate measures to ensure that Alligo's parties maintain, and that the contemplated partnership will maintain, the same standards as Alligo in terms of anti-corruption.

The requirements for caution vary depending on the circumstances, but always include:

- Performing a documented due diligence review of the potential partner before entering a partnership.

- Formalising the partnership with a written agreement with provisions prohibiting corruption and including appropriate means of monitoring it.

Alligo must also exercise special care when the company enters joint ventures or other partnerships with local entities governed by local law. Such partnerships may involve payments from the local company to individuals or businesses with close ties to authorities. Entities within Alligo considering entering such partnerships must first protect themselves against improper payments and any suspected improper benefits that may arise because of the contemplated partnership.

Alligo shall, when applicable, use its influence in minority-owned subsidiaries and joint ventures to prevent and counter corruption in accordance with this policy.

It is important that financial information in Alligo's bookkeeping and accounting is reviewed and certified as accurate. Before an employee relies on or includes information about related companies in a report or in a statement from Alligo, the person must take all reasonable steps to confirm that the information is accurate and complete.

8. Fraud, extortion and money laundering

Alligo follows all national and international guidelines aimed at preventing, detecting and remedying financial crime. This applies to fraud, extortion and money laundering. Alligo's employees must refrain from any act related to this type of crime. Employees must also actively cooperate with any internal or external investigation of this type of crime.

9. Conflicts of interest and side jobs

Transparency is important to avoid conflicts of interest. All relations with business partners must be carried out in an impartial and professional manner. A conflict of interest arises when personal relationships, participation in outside activities or interests influence or may be perceived to influence business decisions.

Private or other external activities, financial interests or side jobs must not conflict with, or be perceived to conflict with, the company's interests. This means, for example, that it is not permitted to handle business, matters or issues that include relatives or other close relationships.

Alligo's employees must be transparent with potential conflicts of interest and always inform their manager if there is a risk of a conflict. The employee must also be prepared to waive responsibility for decision-making that creates or could be perceived as a conflict of interest.

10. Fair competition

Alligo believes in promoting fair competition and an open market. We believe that fair competition is the basis for sound business development and are convinced that fair competition is to our advantage a prerequisite for conducting stable and reliable business operations.

Price fixing, market division and bid rigging are examples of impermissible restrictions on competition and may also include elements of corruption. Alligo and all our employees must comply with relevant competition law legislation and apply sound business ethics in all countries in which the group operates.

11. Risk assessment

Alligo works to identify, evaluate and reduce risks related to bribery and other types of corruption within Alligo's businesses and operations, and in the markets where Alligo operates. The group conducts regular analyses to assess the risks of corruption and need for remedial measures.

It is mainly in the relationship with customers, product suppliers and general suppliers that corruption can occur. Sales, assortment & purchasing, logistics and IT are therefore the functions where the greatest risk exists.

Risks are managed and controlled by the group function and business units in accordance with established guidelines and processes. Risks are managed as part of daily operations, where significant risks are reported to the management team and risk-reducing measures are taken.

Risk assessments for corruption and unethical business are also part of Alligo's supplier audits.

12. Publication

The anti-corruption policy is reviewed annually or more often if necessary and determined by the board, as a sub-policy to the Code of Conduct. The CFO is the owner of this policy and the operational responsibility for implementation lies with the respective management team members within their respective areas of responsibility.

The date and version of the policy's edition are shown on the first page of the document.

The latest updated version of the policy must always be available on Alligo's intranet and website. All employees are responsible for keeping themselves updated on the latest revised policy.