

 <small>A KROPP TRAV GROUP ENTERPRISE</small>	Document name Anti-Bribery Anti-Corruption Policy	Document ID POL ABAC	Version 02
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# Anti-Bribery Anti-Corruption Policy

## Contents

- 1. Background and purpose ..... 2
  - 1.1 Definitions ..... 2
- 2. Audience ..... 4
- 3. Policy statement ..... 4
  - 3.1 Gifts ..... 4
  - 3.2 Hospitality events ..... 5
  - 3.3 Facilitation payments ..... 5
  - 3.4 Business relations and third parties ..... 5
  - 3.5 Tenders, bids and projects ..... 5
  - 3.6 Political, community and charitable contributions ..... 6
  - 3.7 Improper payments ..... 6
  - 3.8 Conflicts of interest ..... 6
- 4. Roles and responsibilities ..... 6
  - 4.1 Integrity team ..... 6
  - 4.2 Reporting of violations ..... 7
- 5. Exceptions ..... 7
  - 5.1 Non-compliance and sanctions ..... 7
- 6. Monitoring of compliance ..... 7
- 7. References ..... 8
- Change log ..... 8

# 1. Background and purpose

To ensure that Linjemontage i Grästorps AB ("the Company") and its subsidiaries ("Linjemontage", "the Group") are complying with applicable laws and regulations and that the Group's values and desired ways of conducting business are communicated and followed throughout the entire organization, Linjemontage has developed several governing documents, including this policy.

The Company and all its subsidiaries are committed to the prevention, deterrence and detection of bribery, fraud and any other corrupt practice. It is Linjemontage's policy to conduct all of its business activities with honesty, integrity and the highest ethical standards, including striving to avoid conflict of interest at all times. If local laws or regulations stipulates more stringent requirements, these shall be complied with.

As part of Linjemontage's commitment to maintaining high standards of business conduct, direct or indirect participation in the giving or taking of bribes or the use of company funds or assets for any other illegal, improper or unethical purpose is unacceptable and prohibited. This commitment must be reflected in all aspects of the business. Therefore, there is an obligation to prevent corruption and bribery by adhering to this policy.

## 1.1 Definitions

Bribery and corruption violate public trust, threaten national and international economic and social development and hinder fair trade. Bribery is committed when an offer is made or received with the intention of influencing the outcome of a transaction. Bribery may involve public officials, private or commercial individuals and may be direct or indirect through third parties or joint venture partners. The Company and all its subsidiaries prohibit any kind of facilitation payments and consider it bribery.

The following terms used in this document shall have the meaning as follows:

- **"Benefit"** shall mean a gift, reward or equivalent of a tangible or intangible nature.
- **"Something of value"** shall mean almost any form of Benefit, which includes, but is not limited to:
  - Cash, loans, gifts or prizes;
  - Offers of employment or promises of future employment (to an individual or any of their relatives);
  - Favorable terms for a product or service or product discounts;
  - Entertainment/hospitality (payment of travel, hotel or restaurant bills, living expenses or costs of travel or holidays);
  - Use of a vehicle or holiday home;
  - Discounted or free tickets to events;
  - Services, personal services or home improvements;

- Sponsorship;
- Political or charitable donations;
- Opportunity to buy direct shares ("friends and family shares") in a company related to Linjemontage.
- **"Bribery" or "Bribe"** shall mean to directly or indirectly offer, promise, give, accept or demand "Something of value" (which may be financial or non-financial), regardless of location(s), in violation of applicable law, to an individual, a government agency or an employee of a commercial enterprise in order to obtain or retain business, to gain a business advantage or to influence a decision. This also includes obtaining licenses or governmental approval, preventing adverse governmental action, obtaining tax reductions, avoiding duties or fees, or blocking a competitor from bidding on business.
- **"Corrupt practice" or "Corruption"** shall mean any offer, giving or taking of, or demanding (directly or indirectly) "Something of value" in order to gain an improper advantage. Corrupt practices also include any attempt to form a cartel or other collaboration with competing companies in order to influence competition in the market. Corrupt practices also include money laundering.
- **"Improper payment"** shall mean any payment that constitutes the receipt or payment of a bribe or the giving, offering, authorizing, or promising to give money or anything else of value to any person in order to improperly influence any act or decision of any person, or to otherwise obtain an improper advantage for Linjemontage.
- **"Stakeholder"** shall mean and include (i) internal stakeholders such as Linjemontage employees, executives, project interns, temporary contractual staff, board members, etc.; and (ii) external stakeholders such as consultants, vendors, third parties, government officials or others who work or act for Linjemontage and includes each of their employees, partners, directors, trustees and owners.
- **"Facilitation payment"** shall mean a type of payment made to a public official to expedite a routine matter, such as obtaining a permit or government approval. Facilitation payments are not allowed under the local laws and hence are completely prohibited.
- **"Third party"** shall mean and include any individual or company acting as a supplier to Linjemontage or acting on behalf of or under the direction of or in conjunction with Linjemontage. This may include, for example, agents, consultants, advisors, or subcontractors.
- **"Politically Exposed Person"/"PEP"** shall mean someone who is or has been entrusted with a prominent public function, including spouses, family members and close associates of such individuals.
- **"Public authority"** shall mean any public authority (state or municipal authority), state owned company (in whole or in part), regulatory authority or state-controlled

enterprise. Even if an enterprise is not wholly owned by the state, it may be considered a state-owned company if the state exercises significant control over it.

- **"Public official"** shall mean:
  - A person employed by or otherwise performing work for a public authority;
  - A political candidate or a political party or any officer or employee of a political party;
  - An officer or employee of a public (quasi–governmental) international organization (such as the United Nations, World Bank, International Monetary Fund, International Olympic Committee, or African Union);

## 2. Audience

The policy applies to everyone in the Group, from the Board of Directors and group management team, to individual employees. The policy also applies to all external stakeholders such as suppliers, consultants, vendors, third parties or others working or acting on behalf of Linjemontage, as indicated in the Code of Conduct for Suppliers.

No stakeholder may waive compliance with this policy.

## 3. Policy statement

The Group is committed to doing business with high integrity and complying with applicable laws and regulations, internal policies and procedures and the Code of Conduct. If a topic is covered by both the applicable law and this policy, the stricter regulation shall apply.

The Group conducts business ethically and transparently and prohibits anyone acting on its behalf from, directly or indirectly, giving or receiving improper benefits.

Linjemontage considers fraud, anti-competitive activities like cartels, collusion, coercion, and money laundering as corrupt practices. These actions are strictly prohibited in all areas of our business. Both internal and external stakeholders must avoid such misconduct. If anyone becomes aware of these practices, they should report them immediately to the Integrity team.

Furthermore, the Group prohibits all forms of bribery, corruption and other behavior that could cause or appear to cause improper influence. Examples where bribery and corruption may occur and how these areas shall be treated are stated below. Further guidance on these areas is found in the Anti-Bribery Anti-Corruption Procedure.

### 3.1 Gifts

Accepting and giving gifts or providing entertainment shall be avoided unless they are moderate, proportionate, and legitimate and comply with applicable laws and company policies. Each employee must be careful not to violate the law by offering or accepting gifts and/or entertainment that could be construed as a bribe, whether on behalf of the Company or for their own.

### **3.2 Hospitality events**

Customer events may be offered or received when deemed legal and proper. These should be reasonable and comply with the accepted customary standards and practices as well as legislation of the applicable country including meals, accommodation and transportation and customer specific hospitality events.

### **3.3 Facilitation payments**

Facilitation payments are prohibited and shall not exist within Linjemontage's operations.

### **3.4 Business relations and third parties**

Linjemontage's business activities require maintaining business relationships with customers and third parties. When dealing with such business relationships, Linjemontage expects all stakeholders to comply with this policy.

Linjemontage shall demonstrate the highest standards of integrity and transparency. This policy prohibits corrupt offers, requests, demands, promises and payments made or received through third parties. The Third Party Due Diligence policy shall be applicable in relation to all Linjemontage business relations.

All contracts with third parties should contain appropriate provisions to protect Linjemontage from exposure to corrupt activities, including, among other things, requirements for compliance with this policy and the Third Party Due Diligence policy.

When entering into an agreement with an individual or company where there is deemed to be a higher risk of bribery or corruption, Linjemontage shall, where possible, reserve the right to review such party's financial statements and other relevant documentation.

Background controls and/or security checks shall be performed prior to employment of relevant roles. This is further described in the HR Policy.

Politically Exposed Persons (PEPs), their relatives and third party(ies) owned or controlled by a public authority (including PEPs or their relatives) shall be categorized as high risk third parties. Before engaging such third party, all risk mitigating procedures as described in the Third Party Due Diligence Policy shall be followed. These shall also be followed on a continuous basis.

When employing or engaging a former public official in areas related to their previous duties or influence it shall be verified that the individual is legally allowed to accept the role. Also, a due diligence through public sources, within the bounds of applicable laws, shall be conducted to check for any history of integrity violation.

### **3.5 Tenders, bids and projects**

All tender documentation must include full disclosure of all required information, details, and declarations, without suppression or misrepresentation. The Head of the applicable Tendering team or Business Unit is responsible for ensuring this compliance.

Bid submissions must include names and details of any third parties involved, in accordance with relevant procurement guidelines and laws.

### **3.6 Political, community and charitable contributions**

Moderate sponsorship of sports events, corporate events or activities which are unrelated to Linjemontage activities may occur. In such situations, Linjemontage shall comply with applicable tax rules on sponsorship.

### **3.7 Improper payments**

This policy prohibits any and all forms of improper payments, including:

- Payments to gain an undue advantage for Linjemontage.
- Payments to influence an act or decision by any public official or employee in the private sector.

All remuneration to business partners shall be appropriate and justifiable.

### **3.8 Conflicts of interest**

Linjemontage shall strive to avoid conflict of interest at all times. If a conflict of interest situation occurs, and an individual's personal interests or relationships may interfere with their ability to make impartial decisions, the situation shall be treated with transparency and handled in accordance with internal guidance, including reporting to immediate manager. The Integrity team shall also be informed and provide support as necessary.

## **4. Roles and responsibilities**

The CEO is the owner of this policy.

The Board of Directors is the approver of this policy.

All internal stakeholders are obliged to participate in the Anti-Bribery and Anti-Corruption training in accordance with Linjemontage instructions.

### **4.1 Integrity team**

Linjemontage has an Integrity team in place, headed by the Integrity Compliance Officer (ICO) along with CEO, CFO, Chief Supply Chain Officer (CSCO) and Chief Human Resources Officer (CHRO). Any kind of misconduct or conflict of interest shall immediately be reported to the Integrity team, who are responsible to follow-up on all reported misconduct. In case of the need for registering any complaint or for any questions about this policy, please contact the Integrity team at [Integrity-team@linjemontage.se](mailto:Integrity-team@linjemontage.se).

The Integrity team is responsible to ensure that periodic Anti-Bribery and Anti-Corruption related declarations ("ABAC Declarations") are obtained as applicable. All declaration-related documentation shall be retained by the Integrity team. In addition, periodic risk assessments of risks of Bribery and Corruption shall be conducted by the Integrity Team and reported to the CEO.

## 4.2 Reporting of violations

Linjemontage requires its stakeholders to, as soon as possible, report any suspected, attempted, or actual bribery, as well as any violations of this policy. Reports should be made in good faith or based on a reasonable belief.

All employees who report such suspicions are protected from retaliation in accordance with Linjemontage's Whistleblower Procedure. This policy should be read in conjunction with the Whistleblower Procedure.

## 5. Exceptions

There are no exceptions to this policy. Any need of exceptions to this policy must be clearly defined and documented. All exceptions shall be approved by the Board of Directors of Linjemontage i Grästorps AB.

### 5.1 Non-compliance and sanctions

Failure to comply with this policy may result in the following consequences for the Company, including but not limited to:

- Civil penalties for Linjemontage including fines; and
- Serious damage to the reputation of Linjemontage.
- Debarment from tendering for contracts; and
- The unenforceability of contracts entered into because of acts of bribery, fraud or other illegality.

Failure to comply with this policy may result in the following consequences for employees, including but not limited to:

- Personal criminal liability such as fines or imprisonment;
- Disciplinary action initiated by Linjemontage, including possible dismissal and termination;
- Personal reputational damage.

Linjemontage shall not be liable for fines or penalties imposed on a stakeholder for violation of law or this policy.

## 6. Monitoring of compliance

- Business is conducted with high integrity and complies with applicable laws and regulations, internal policies and procedures and the Code of Conduct.
- There is an Anti-Bribery Anti-Corruption Procedure in place, giving further guidance on the anti-bribery and corruption area.
- All transactions related to gifts, hospitality or entertainment are recorded and searchable.

- The Linjemontage finance team reviews all transactions that are accurately related to travel and entertainment expenses, gifts, hospitality expenses, etc., and may refuse payment or reimbursement of unreasonable expenses, despite prior approval by the relevant manager.
- All internal stakeholders have participated in the Anti-Bribery and Anti-Corruption training in accordance with Linjemontage instructions.
- All suspicion of any misconduct is immediately reported to the Integrity team. The Integrity team follows up on all reported misconducts.
- Integrity Team conducts risk assessments on a periodic basis and reports the results to the CEO

## 7. References

- Code of Conduct for Suppliers
- Code of Conduct
- Third Party Due Diligence Policy
- Anti-Bribery Anti-Corruption Procedure<sup>1</sup>
- HR Policy
- Whistleblower Procedure

## Change log

Version	Description of change	Date
01	Existing policy transferred to new template and amended	2026-01-28
02	Minor change; Footnote added	2026-03-12

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<sup>1</sup> The Anti-Bribery Anti-Corruption Procedure has not yet been developed. Until it is developed and approved, any questions regarding processes and ways of working shall be directed to the Integrity team.