



# Anti-Corruption Policy

## Arise Group

<b>Document:</b> Anti-Corruption Policy		<b>Information class:</b> Public	<b>Type of Document:</b> Policy
<b>Responsible for the Document:</b> CEO	<b>Company:</b> Arise AB with subsidiaries (Group)	<b>Approved by:</b> Board of Directors	<b>Date Approved:</b> 2026-02-11
<p><b>Roles and Responsibilities:</b>  The board of directors has overall responsibility for implementing and monitoring this policy, which will be reviewed regularly following its implementation (at least annually) and additionally whenever there are relevant changes in legislation or to our working practices. Any queries or comments about this policy should be addressed to the CEO or General Counsel.</p>			

1. Introduction	4
1.1. Purpose	4
1.2. Definitions	4
1.3. Guiding Principles	4
1.4. Compliance and Consequences	4
2. Raising Concerns	5
2.1. Whistleblowing Channel	5
3. What is Corruption?	5
4. Risk Assessment and Monitoring	5
5. Operating Principles and Guidance for Risk Areas	6
5.1. General	6
5.2. Facilitation Payments and Kickbacks	6
5.3. Trading in Influence	6
5.4. Gifts, Hospitality and Entertainment	7
5.5. Commission, Fees and Similar Payments	8
5.6. Conflict of Interest	8
5.7. Political Contributions	8
5.8. Donations	9
5.9. Community Funds	9
5.10. Financial Crime	9
6. Due Diligence on Third Parties	10
7. Record Keeping	10
8. Training	10
9. Related Documents	11

# 1. Introduction

## 1.1. Purpose

Arise Group maintains a zero-tolerance approach to corruption and is committed to conducting business with integrity, transparency, and in full compliance with applicable laws. We are dedicated to preventing corruption and detecting corruption risks, ensuring that our operations are characterized by honesty, transparency, and freedom from corruption, bribery, and fraud.

This Anti-Corruption Policy helps representatives of Arise Group to understand corruption risks and to comply with relevant laws. All employees must read, understand, and adhere to this Policy.

## 1.2. Definitions

**Arise Group** - Arise AB (publ) and its subsidiaries

**Employee** - all individuals who perform work on behalf of Arise, including all employees, directors, board members, consultants or others who represent Arise

**Policy** - this Anti-Corruption Policy

## 1.3. Guiding Principles

This Policy is based on the Arise Group Code of Conduct and the UN Global Compact's principle against corruption, the UN Convention against Corruption and the OECD Guidelines for Multinational Enterprises.

Behaving ethically and legally is fundamental to Arise Group's reputation and central to its policies on business practices and Employee conduct. This Policy provides information and guidance to Employees on how to recognise and deal with bribery and corruption issues.

In case of contradictions between this Policy and applicable laws, rules and regulations, the more stringent requirements shall apply.

## 1.4. Compliance and Consequences

All Employees must review and adhere to this Policy. Ask your immediate manager or General Counsel if questions of interpretation occur.

All Employees shall abide by Arise Group's anti-corruption stance, by:

- adopting a zero-tolerance approach to bribery and corruption;
- conducting business in line with the legal frameworks of the jurisdictions where Arise Group operates;
- acting professionally, fairly and with integrity;
- complying with all applicable anti-bribery and corruption laws;
- maintaining high ethical standards and transparency; and
- exercising caution and sound judgment to avoid any risks of breaching this Policy and anti-corruption laws.

Non-compliance can result in severe consequences for the Employee as well as the Arise Group; including fines, reputational damage, profit confiscation and criminal liability such as

imprisonment. Violations of the Policy or applicable laws will lead to disciplinary action, up to and including termination of employment.

Arise Group will fully cooperate with authorities and any regulatory investigation or judicial proceedings related to a breach of this Policy.

## 2. Raising Concerns

If you suspect bribery, corruption, or any violation of this Policy or applicable laws, you must report it immediately to your immediate manager. If you are uncomfortable or unable to raise the issue with your manager, contact a senior manager. If the issue remains unresolved, escalate it to the HR manager. In urgent cases, or if senior management is involved, report directly to the CEO. Arise Group is committed to protecting Employees who report concerns or wrongdoing, in line with applicable laws.

### 2.1. Whistleblowing Channel

You may also report incidents under this Policy, such as corruption or financial irregularities, through the Arise Group's whistleblowing channel in accordance with our Whistleblowing Policy. Such reports can be reported anonymously and will be handled with confidentiality and professionalism.

## 3. What is Corruption?

Transparency International defines *corruption* as “the abuse of entrusted power for private gain”, which can involve both financial and non-financial benefits. Corrupt practices include, but are not limited to, bribery, extortion, nepotism, cronyism, tax fraud, facilitation payments, and trading in influence, all of which are further described in the Policy.

Arise Group explicitly prohibits all forms of corrupt practices.

## 4. Risk Assessment and Monitoring

To effectively and proportionately prevent and combat corruption, it is crucial to comprehend the risks that the Arise Group might encounter. As such, Arise Group is committed to identifying and addressing any shortcomings in its business operations that could potentially present opportunities for corruption to occur.

Anti-Corruption risk considerations

- Country specific risks: Assess corruption levels and political stability; higher indices require enhanced due diligence.
- Integrity profile of third parties: Evaluate the ethical standards and history of third parties.
- Activity risk exposure: Identify vulnerabilities in activities, especially high-risk ones such as governmental procurement, which require additional safeguards.

- Contract or project value: Recognise that higher-value contracts increase corruption risk, as larger sums can incentivise unethical behaviour.
- Corporate risks: Ensure adequate resources, skills, and internal controls to prevent and detect corruption, supported by regular audits and staff training.

What this means for you:

- Always conduct a risk assessment before entering any new business relationships in order to decide whether to initiate further investigation or mitigating measures; and
- If necessary, instruct a third party KYC risk assessment where necessary.

## 5. Operating Principles and Guidance for Risk Areas

### 5.1. General

Arise Group's anti-corruption principles apply to all operations, regardless of location.

Employees are strictly prohibited from offering, giving, demanding, requesting or accepting bribes, whether in cash or other forms, personally or on behalf of the Arise Group. This applies to all business dealings, both public and private, even if not tied to a specific act or consideration.

A *bribe* is any advantage or benefit, financial or non-financial, promised, given, offered, requested, received, or accepted in connection with performing a service or function to influence or reward improper performance. This includes bribes to public officials, private sector bribery, facilitation payments and extortion. *Extortion* is an escalation of soliciting bribes, where demands are made alongside threats that endanger the personal integrity or life of individuals.

Employees are expected to actively protect the Arise Group from bribery and corruption, as ethical conduct is vital to Arise's reputation.

### 5.2. Facilitation Payments and Kickbacks

Arise Group does not accept facilitation payments or kickbacks.

*Facilitation payments* are typically small payments made to facilitate or accelerate a routine governmental or administrative action by a public official, for example issuing permits and certificates.

*Kickbacks* are typically payments made in arrears in return for a business favour, preferential treatment, or other advantage. An example of a kickback is receiving a percentage of the transaction amount of a procurement contract.

What this means for you:

- never engage in activities that result in facilitation payments or kickbacks being made or accepted on behalf of Arise or themselves.

### 5.3. Trading in Influence

Trading in influence is strictly prohibited.

*Trading in influence* occurs when someone requests, accepts, offers, or gives a payment or advantage to influence another person's decisions or measures in his/her role, position, or assignment. It typically involves public officials or decision-makers but can also apply in the private sector. For example, paying a decision-maker's spouse to influence the granting of permits is considered trading in influence.

What this means for you:

- never request, accept, offer, or give any benefits, or pressure someone to influence their or another's role or decisions; and
- be especially cautious with decision-makers when Arise Group is seeking licenses, approvals or permits. Always be transparent about representing Arise Group and never engage in behavior that could be perceived as trading in influence.

#### **5.4. Gifts, Hospitality and Entertainment**

While gifts, hospitality and entertainment can help build business relationships, they may also be misused to gain improper advantages, potentially leading to corruption. Accepting gifts can create an appearance of impropriety, even if no wrongdoing occurs.

To prevent corruption, Arise Group has a strict policy regarding gifts, hospitality, and entertainment.

**What this means for you – Gifts and Benefits:**

- we have a no-gift policy, prohibiting the offering or acceptance of gifts in connection with Arise Group's business, except for promotional items (e.g., corporate logo pens) or small gifts of limited value (e.g., flowers on special occasions);
- benefits such as cash or cash equivalents, goods, services, loans or discounts for private purposes, and leisure or holiday travel are always prohibited;
- if refusing a gift seems impolite, it may be accepted if moderate and proportionate, but must, prior to accepting it, be approved by your manager and be given to Arise Group or donated to charity; and
- if you consider a benefit to potentially be improper you must immediately reject it or, prior to accepting it, refer the decision to your manager.

**What this means for you – Hospitality and Entertainment:**

- never give or accept hospitality if it can be perceived as an attempt to gain business or other improper advantages;
- do not offer or accept hospitality during bid rounds, negotiations, or procurements with the same or related parties;
- do not invite business partners or suppliers to events without a clear business purpose, and do not participate in such events;
- invitations should not include an accompanying person, such as personal friend or relative;
- participation in events, fairs, visits and similar offered by a business partner or supplier must be pre-approved well in advance by your manager;
- hospitality costs must always be reasonable, modest in value and frequency, and may not be lavish or extravagant;
- all hospitality must be offered and received transparently and properly recorded;

- ensure that hospitality does not create any obligation for the recipient; and
- where there is a legitimate business purpose to accept hospitality and entertainment, travel costs and accommodation must be paid for by the Arise Group.

#### **What this means for you – Public Sector:**

There are specific prohibitions relating to the public sector:

- never give any gift or benefit to a person exercising public authority (for example deciding on permits or approvals) or carrying out public procurement; and
- never give any gift or benefit to other recipients in the public sector or in publicly-financed activities if it risks influencing the recipient's decision or way of performing their duties.

### **5.5. Commission, Fees and Similar Payments**

Commissions, consultant's fees, retainers or similar payments should be clearly related to, and commensurate with, the services being performed. Payments, loans, or commissions, that are not so related, or that could be seen to be an improper inducement, shall not be made or accepted.

What this means for you:

- all payments shall be proportionate and related to the product or service performed.

### **5.6. Conflict of Interest**

A *Conflict of interest* is a situation where a person or organisation has multiple interests and serving one would involve working against the others. *Cronyism* is the practice of favouring friends, and *nepotism* is the same but for family. Business decisions connected to Arise Group must never be motivated by personal relationships and/or interests.

Hiring or engaging family members or close personal contacts without prior approval from senior management is strictly prohibited. This includes offering paid consulting work, temporary assignments, or any form of employment. Such actions may create conflicts of interest or give rise to the appearance of favouritism, which can damage Arise Group's integrity and reputation.

What this means for you:

- you should inform your manager of any relationship with a business partner or supplier that contributes to or risks contributing to a conflict of interest;
- if you find yourself in a situation where there is a risk of conflict of interest, for example in a recruitment or procurement process, you should remove yourself from the process; and
- hiring family members or close friends without approval from senior management is strictly prohibited.

### **5.7. Political Contributions**

Arise Group is politically neutral and makes no political contributions, whether in cash or in-kind including any sponsorship, loans or transactions. In addition, Arise Group is non-supportive of political parties or individuals. If there is any doubt as to whether items such as sponsorship may constitute political contributions, the CEO must be consulted.

What this means for you:

- never use the Arise Group’s resources to make political contributions of any kind to any public official, political party or related organisation.

## 5.8. Donations

Arise Group can sponsor non-profit but non-political associations for marketing purposes or make donations for charitable but non-political purposes. Arise Group makes no contributions to charities or sponsorship which may be interpreted as a substitute for political payments or used as a substitute for bribes.

What this means for you:

- any charitable donations shall be done in compliance with applicable laws and regulations; and
- due diligence must be undertaken and documented before any donations are made.

## 5.9. Community Funds

All local engagement activities shall be conducted transparently and ethically. Arise Group refrains from participating in local activities associated with entities involved in actions that are illegal, harmful, or violate our ethical standards, values, and mission.

Local engagements should benefit a broad group of people and must not support any political or religious entities, government-affiliated bodies, or events linked to political parties.

All aspects of local engagement agreements, including terms, benefits, obligations, and financial information, are explicitly and transparently recorded in a written contract, and all financial transactions, whether incoming or outgoing, are transparently documented in Arise Group’s financial records.

## 5.10. Financial Crime

Arise Group opposes all forms of financial crime and complies with anti-money laundering and anti-terrorism laws. Financial crimes include, but is not limited to, tax fraud, money laundering, tax evasion, insider trading, and terrorism financing.

*Tax fraud* is the intentional deception to avoid paying the correct amount of taxed, typically by misreporting income or expenses.

*Money laundering* is the process of hiding or disguising the origins, location, or control of criminal proceeds. It also includes assisting in handling these proceeds through actions such as storing, transferring, or investing them.

Arise Group and Employees must comply with all anti-money laundering laws, and you should contact your immediate manager if you are doubtful of such compliance.

What this means for you:

- conduct proper due diligence on business partners and beneficial owners;
- require full ownership disclosure from contracting parties; and
- make payments only to verified bank accounts in the country where services are provided or where the contracting party is based.

## 6. Due Diligence on Third Parties

Arise Group upholds high ethical standards for its operations and seeks the same commitment from suppliers and business partners. We prioritise transparency, accountability, and collaborative efforts to combat corruption in all our business activities. To achieve this, we thoroughly assess potential partners, ensuring their expertise and trustworthiness.

What this means for you:

- prior to engaging or hiring a third-party, or establishing a business relationship or other business arrangement with another entity, including vendors, contractors, suppliers and developers, always conduct proper due diligence to identify and mitigate risks;
- ensure that potential and existing business partners are familiar with and act in accordance with this Policy. This may include, if proportionate, demanding inspection of books and records;
- do not enter into business relationships without a clear business reason;
- incorporate anti-corruption clauses in contracts where appropriate; and
- only pay contracting parties against satisfactory documentation of work performed or goods delivered.

## 7. Record Keeping

Ensuring precise and transparent documentation of financial transactions and records, including contracts and delivery receipts, is crucial to prevent and identify corruption and financial crime, including money laundering. Arise financial statements and internal accounting records shall be accurate and transparent, and prepared in detail to fairly reflect all transactions. No false entries or entries designed to disguise the purpose of a transaction are permitted in the accounting records or financial statements.

What this means for you:

- all accounts, invoices and other records relating to dealings with third parties such as suppliers and contractors must be adequately identified and properly recorded in appropriate books and accounting records, available for the board of directors and auditors;
- bookkeeping and other relevant documents must be maintained in accordance with applicable national law; and
- you must declare and keep a written record of all hospitality or gifts offered, given or received.

## 8. Training

Arise Group requires all Employees to participate in and complete all in-person or online training in ethics and anti-corruption to ensure that they have sufficient knowledge and skills to recognise potential instances of corruption and/or bribery and to apply this Policy and related procedures appropriately.

## 9. Related Documents

Code of Conduct  
Whistleblowing Policy