



# Anti-Corruption Policy

March 2023

## **Environmental Policy**

### **Mission**

To help customers scale up with the exact expert resources needed at the exact time and at the exact location

### **Policy Objective**

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 are reasonable, proportionate and businessrelated and should be limited to 250 Euros. 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 the 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 committed to at all times 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 Revision**

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 HR. This policy available on our website. This version of emagine's Anti-Corruption policy was approved by Management on 1 March 2023.