

Anti-Corruption Policy for the Rottneros Group

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As decided by Rottneros AB's Board on 15 August 2022



1. Introduction

Rottneros AB is one of the world's leading specialist companies in the development and production of wood pulp. Manufacture of the company's products requires extensive purchasing of raw materials. Sales take place via partners and agents around the globe.

This document ("The Policy") is intended to act as the starting point for Rottneros AB's and both its Swedish and foreign subsidiaries'/associates' efforts (collectively known as "the Company") in counteracting and preventing bribery and corruption in business activities. The aim of this Policy is to establish a clear anti-corruption policy under which the Company adopts detailed guidelines and action plans to ensure compliance with current anti-corruption legislation, as well as with norms and recommendations.

Within the Company and to the extent that the Company can influence its partners, all types of corruption and bribery are strictly prohibited. No form of bribery or attempted bribery based on gifts, payment or services intended to improperly influence decisions made by customers, suppliers or others is tolerated.

This Policy shall apply to all employees, senior executives, officials, consultants for the Company, as well as other third parties connected to the Company. Third parties include, but are not limited to, business partners and representatives. Failure to adhere to this Policy may result in disciplinary action.

No employee or other person shall incur or suffer penalty, discrimination or disciplinary action for reporting or giving notification of established or suspected breaches of this Policy. No such action shall be incurred by employees or other persons who have refused to participate in an act that constitutes corruption, even if such refusal leads or may lead to the Company losing a customer, revenue or other business advantage.

No employee or other person may:

- offer or give a bribe, or
- request or accept a bribe.

All employees or other persons shall:

- reject all forms of bribery, and
- resist all attempts at bribery
- resist all attempts at trading in influence (i.e. giving a benefit to a third party which in turn will exert influence on the party that is actually to be affected).
- resist all attempts at negligent financing of bribery (i.e. giving funds to a representative appointed by the company who in turn commits bribery).





2. Conflicts of interest

The Company's employees shall always act in the Company's best interests and avoid all actions that could be perceived as promoting a company, organisations, individuals or other stakeholders at the Company's expense. All employees shall avoid all types of activities that conflict with the Company's interests or have a negative impact on the employee's judgement and integrity. Agreements with, or other forms of assignment for, closely related persons shall be avoided, and shall always be reported to and approved by an immediate superior or the Company's group management.

3. Giving of bribes

Bribes often include (i) the return of any part of an agreed payment (kickback) to public officials or to employees of other parties to an agreement, their relatives, friends or business partners, or (ii) use of intermediaries such as representatives, subcontractors, consultants or other third parties to channel payments to public officials or to employees of other parties to agreements, their relatives, friends or business contacts.

No one within the Company may, either directly or indirectly, offer or give a bribe and all forms of demands to give bribes shall be refused. When handling funds and in regard to payments, sufficient caution shall be taken so as to ensure that bribery is not promoted through gross negligence.

4. Taking of bribes

No one within the Company may, either directly or indirectly, request or accept a bribe. All persons within the Company shall combat all attempts at bribery and trading in influence.

All forms of bribery and attempts at the same as well as trading in influence shall be reported in accordance with point 6 below.

5. The Company's representatives

The following shall apply to and when engaging representatives:

- a) engagement shall be necessary to develop and strengthen the Company's business dealings;
- b) engagement shall be related to specific products, services and/or tasks for the Company;
- c) payment to representatives may not exceed the amount that constitutes adequate compensation for legitimate services performed by the representative;
- d) no part of the payment to a representative may be forwarded by the representative to any other party in the form of a bribe or in conflict with this Policy;
- e) payments to a representative shall be documented and recorded in a reliable and precise manner; and
- f) the representative shall undertake in writing to refrain from committing bribery and to follow the terms of the Company's Policy. The agreement with the representative shall additionally contain terms relating to termination of the agreement in case the representative breaches the terms of the Policy.





Prior to entry into agreement, an investigation shall be made of such representatives that are exposed to a risk of corruption. The process shall be based on the representative's reputation and his/her capacity to comply with current anticorruption legislation in his/her actions on the Company's behalf.

6. Guidance, training and reporting procedure

All persons within the Company shall adhere to this Policy and the guidelines adopted in connection with it. This presumes that all relevant persons within the Company have knowledge of and receive adequate training in and concerning this Policy.

All persons within the Company who may be considered to be exposed to a high risk of corruption shall also regularly receive adequate guidance and training in the identification of corruption risks in the Company's day-to-day activities.

All forms of bribery or trading in influence and negligent financing of bribery shall be reported via the Company's whistle-blower system.

All reports shall be followed up by the CFO in accordance with the first paragraph of point 7 below.

7. Policy responsibility and oversight, etc.

Company management shall be responsible for implementing, monitoring and coordinating implementation of and compliance with this Policy. Management has assigned the Company's CFO a coordinating role in the implementation of and compliance with this Policy.

The guidelines produced in accordance with this Policy shall clearly state who is responsible for acting in accordance with the same.

The Company's Board of Directors shall be ultimately responsible for the Company's implementation of and compliance with this Policy.

