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# Anti-Corruption Policy

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# About our Anti-Corruption Policy

**As a data consultancy, we are in the business of trust. We enable our customers' data-driven business transformation and strive for a future we can all trust. Our success relies on the confidence our customers and stakeholders have in us, and every Epical employee as well as suppliers has a critical role in building and maintaining that trust.**

## 1. Purpose

The purpose of this Anti-Corruption policy (Policy) is to provide further guidance and instructions regarding corruption and conflicts of interest to the standards of conduct set out in Epical's Code of Conduct (Code) by outlining unacceptable behavior in order to prevent and detect corruption.

This Policy illustrates the virtues according to which Epical operates; curiosity, empathy, empowerment and accountability. It is also formed by our purpose to work towards a future we can all trust. Epical expects its suppliers to conform to the requirements of the Policy in their dealings with Epical, their own employees and business partners.

## 2. Scope

This anti-corruption policy applies, without exceptions, to all Epical employees, whether directors, management staff, employees or trainees (jointly Personnel) of all Epical units and functions in all countries in which Epical operates, as well as to all of Epical's business partners, subcontractors and other third parties acting on behalf of Epical (jointly business partners). This Policy is not a substitute for and should not be considered to override applicable laws and regulations. Where local or applicable industry standards are higher than the provisions of this Policy, we will meet the higher standards.

## 3. Basic principles and terms

Epical takes a zero-tolerance approach to all forms of corruption. Epical does not accept any form or level of corrupt activities and such activities are under no circumstances in the interests of the company.

For the purpose of this policy, corruption means any act intended to result in the misuse of entrusted responsibility and/or authority for personal and/or corporate gain. Corruption encompasses a variety of situations including bribery, conflicts of interest and misuse of company assets. Bribery means the promising, offering, giving or requesting, accepting, authorizing, receiving or soliciting an undue advantage to or from a person or entity, either directly or through an intermediary in an attempt to affect a person's actions or decisions in order to gain or obtain a business advantage. Undue advantage includes anything of value, e.g. money, an object of value,



entertainment, a privilege or an advantage, or merely the promise to influence a person in an official or public capacity. Bribery also includes facilitation payments to government officials to facilitate or expedite processing and kickbacks, i.e. return of a sum already paid or due as a reward for awarding of furthering business.

Epical employees and business partners are strictly prohibited from directly or indirectly promising, offering, giving or requesting, accepting, authorizing, receiving or soliciting anything of value to or from anyone, either directly or through an intermediary, in connection with any business matter in order to gain, obtain or provide an improper advantage.

Epical employees and business partners are expected, at all times, to perform their duties with honesty and integrity, avoiding any conflicts of interest and in accordance with local laws.

#### **4. Possible forms of corruption**

Corruption can occur in various circumstances and activities. The description below is not exhaustive and all Epical employees must assess the applicability of the basic principles described in Section 3 to the practical circumstances and activities separately. See Section 6 for support and assistance.

##### **4.1 Purchasing and procurement practices, Sales process**

Epical conducts its business in a highly ethical, transparent and responsible manner, including fair contract awarding processes.

All Epical employees involved in engaging suppliers or customers are responsible for ascertaining that an appropriate level of due diligence of each new business partner has been conducted in order to ensure adherence to this Policy and to prevent corruption.

All contracts with Epical's business partners should be made in writing, filed and recorded in accordance with applicable Epical procedures. No verbal contracts are allowed. Fees may only be paid out against a valid invoice detailing the services provided and expenses incurred, and through an official bank transfer by a reputable bank. No part of payments made may be passed on by the business partner in contradiction with this Policy.



## 4.2 Gifts, entertainment and hospitality

Gifts, business hospitality or travel are only offered or accepted within the limits of local legislation, applicable instructions and other guidance and provided that they cannot be perceived to affect the outcome of a business transaction or otherwise potentially influence the integrity of the receiver. Within the above-mentioned limits, this Policy is not intended to restrict Epical employees from:

- a) participating in loyalty programs operated by hotel chains, airlines, credit card companies or other similar programs, provided that the selection of such vendors does not cause Epical to use a less advantageous alternative.
- b) giving or accepting customary holiday presents or giving or accepting appropriate gifts consistent with local customs or practices, provided that in no case will such gifts exceed EUR 100 in value to or from a single business partner in any calendar year.
- c) participating in dinners, social events or other activities with business partners consistent with local customs or practices, provided that participation does not raise suspicion of bribery or other unethical conduct, and provided that in no case will such activities exceed EUR 500 in value from a single business partner in any calendar year.

Cash or other monetary gifts are never acceptable, nor are gifts, entertainment or hospitality from related parties (see Section 4.4 for description of related parties). As for gifts, entertainment or hospitality involving Government Entities or Government Officials, please see Section 5.

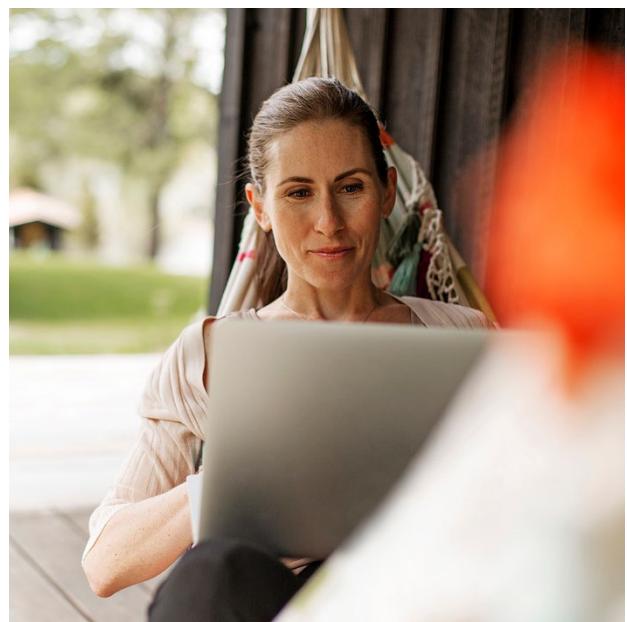
## 4.3 Facilitation payments

Neither direct nor indirect facilitation payments are allowed. Facilitation payments are small unofficial sums paid to Government Officials (see description in Section 5 below) to facilitate or expedite routine services which the payer has the legal or other right to receive with or without the payment.

Carrying out business transactions through third parties should be avoided. If third parties are used, their services must be transparent, reasonably priced and should not include any kickbacks or payments to facilitate services or tasks other than those they are hired to complete. These include, but are not limited to, any type of services from Government Entities or Government Officials to speed up processes or similar transactions.

## 4.4 Conflicts of interest

A conflict of interest is a situation in which an opportunity for personal gain is contrary to the company's best interests. Epical employees must avoid even the appearance of a potential conflict of interest. Similarly, Epical employees should



avoid situations in which Epical's business partner is, or is represented by, a related party and report such situations to their superior or the General Counsel. A related party means a person's parent, sibling, spouse, child, in-law, grandparent, grandchild, step-relative, domestic partner, or another person, if they are regularly residing in your household, or legal entity owned or controlled by such a person.

#### **4.5 Donations to charity**

Epical does not make direct or indirect political contributions or donations to any politician, political party or related organization. Epical may make donations to non-profit public benefit organizations that fund education, culture, research and other social projects in the countries in which Epical operates. Donations to charity will be evaluated separately from Epical's commercial activities and may not be linked to past, present or future business transactions. Donations to charity are decided on by the Group Management Team.

### **5. Working with Government Entities or Government Officials, Sanctions**

Gifts (or similar), entertainment and hospitality that is deemed acceptable within business partners may be entirely prohibited by law when dealt with Government Entities or Government Officials.

Government Entity means and includes (whether having a distinct legal personality or not) any national or local government authority, board, commission, department, division, court or agency and any association, organization or institution of which any of the foregoing is a member or to whose jurisdiction any of the foregoing is subject or in whose activities any of the foregoing is a participant. Government Official means any such person employed by, or otherwise representing, Government Entity, as well as elected officials, political candidates or officials of political parties.

Contact Epical's company management before offering, providing or receiving any gifts, entertainment or hospitality to or from Government Entity or Government Officials. Principles described in Section 3 naturally apply to all such gifts, entertainment and hospitality.

Epical respects local customs and authorities' guidelines as well as applicable sanctions and embargoes.

### **6. Support and investigation**

At Epical, we are committed to our virtues and ethical and responsible conduct in all our operations. We value the safety and respect of everyone affected by our business. Questions relating to this Policy and the interpretation of this Policy should be directed to Epical's company management.

Epical employees are required to report any suspected violations of this Policy to their superior or the company management, who will handle and make decisions on all suspected acts. A whistle-blowing channel is also available on [Epical's website](#). The channel is a tool for Epical employees as well as for business partners and other stakeholders to flag suspected or detected deviations from the Code or the Policy.

All reported suspicions will be investigated without regard to the suspect's position, term of service or relationship with Epical. Based on the findings of the investigation appropriate measures will be taken, up to



and including termination of employment and contractual relationships and civil liability proceedings. All criminal activities including corruption will be reported to the relevant authorities and local laws will apply.