



Compliance and governance framework

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For the purposes of this policy, "Egiss" and "Egiss Group" refers to Egiss A/S and its global affiliates.

Table of Contents

1	Introduction	3
2	A structured framework for global operations	3
3	Built for enterprise requirements across borders	4
4	Independently validated management systems	4
5	Global consistency through controlled operations	5
6	One integrated management system	5
7	The following pages contains the respective policies.	6

1 Introduction

When technology is delivered across borders, complexity increases. Data protection, export controls, information security, and supplier conduct become operational realities rather than policy statements. In this environment, trust is not declared - it is built through consistent standards, clear accountability, and transparent control.

At Egiss, compliance is structured as an integrated framework that defines how we operate, how we manage risk, and how we engage with customers, suppliers, and partners. It is designed to ensure that responsibility is embedded into daily operations, not treated as a separate function.

Our policies establish clear expectations for business conduct, supported by defined controls, governance structures, and escalation mechanisms. Together, they form a practical system for managing compliance across our global organisation.

2 A structured framework for global operations

The Egiss compliance framework brings together the policies and procedures that govern our activities across key risk areas. These include:

- Anti-bribery and corruption
- Anti-money laundering and export control
- Code of conduct
- Conflict minerals
- Data ethics
- Waste electrical and electronic equipment
- Supplier code of conduct
- Whistleblower protection
- Anti-fraud

Each element of the framework is designed to be actionable, supported by documented processes and aligned with our overall governance model. This ensures that compliance is consistently applied across functions, regions, and business relationships.

3 Built for enterprise requirements across borders

Our governance approach reflects the realities of global IT delivery. We operate with defined process controls and documentation standards that support customer expectations related to privacy, security, and regulatory compliance.

Compliance at Egiss is not a standalone function. It is an operational discipline that shapes how decisions are made and executed across the organisation. This includes:

- Protection of data and alignment with applicable privacy regulations, including GDPR
- Compliance with export control and trade regulations
- Secure data handling, including data sanitisation and chain-of-custody management
- Structured supplier governance and due diligence
- Audit-ready documentation and reporting practices

4 Independently validated management systems

Our framework is supported by internationally recognised standards that structure how we manage quality, environmental impact, information security, and occupational health and safety.

Egiss maintains certifications including:

- ISO 9001 – quality management
- ISO 14001 – environmental management
- ISO 27001 – information security
- ISO 45001 – occupational health and safety
- R2v3 – responsible recycling and lifecycle management
- EcoVadis – sustainability performance assessment

These certifications ensure that our policies are not only defined, but implemented, monitored, and continuously improved as part of our management system.

5 Global consistency through controlled operations

Global delivery requires more than reach. It requires consistency.

While partner ecosystems extend geographic coverage, Egiss ensures control through a standardised operating model across our hubs. Each hub integrates three core capabilities:

- Strategic warehousing, including pre-financed buffer stock
- Provisioning and configuration for day-one readiness
- IT asset recovery and lifecycle processing

All hubs operate under the same governance framework, processes, and quality standards. This ensures consistent execution, transparency, and accountability across regions, without fragmenting responsibility.

6 One integrated management system

Egiss operates under a unified global management system that governs quality, environmental responsibility, information security, and operational discipline across all locations.

Selected sites are formally ISO certified, while additional hubs operate under the same standards and processes as part of the global framework. Certification scope continues to expand in line with business growth and customer requirements.

This integrated approach ensures that compliance is not dependent on location, but embedded in how Egiss operates globally.

7 The following pages contains the respective policies.

Anti-bribery and Corruption Policy



2025

Policy owner: Hanne Bak, Group CHRO

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Content



Introduction

General principles	1
Definitions	1

Applicable rules

Bribery or normal business procedure	3
Gifts and entertainments	3
Offering	4
Receiving	4
Books and records	5

General points of attention

Duty to report gifts and entertainment	6
Sales Incentives and “kick-backs” - marketing contributions, “street money” and bonuses	6
Conflict of interest	6
Facilitation payments are prohibited	7
Potential risk scenarios - “red flags”	7
Training	8

Approval by the Board of Directors

Policy for adoption and amendments	9
------------------------------------	---

Introduction

This Anti-Bribery and Corruption Policy defines the responsibilities of employees within Egiss to ensure guidance regarding bribery and conflicts of interests. The purpose is to give directions to all staff to protect Egiss from the consequences of malpractice. Egiss takes pride in being a trustworthy partner for our customers and vendors. Our value "Personal responsibility" implies that all employees are obliged to show ethical and morally good behaviour – also when it comes to Anti Bribery and Corruption.

General principles

Egiss respects and complies to UN Global Compact Article 10: Businesses should work against corruption in all its forms, including extortion and bribery.

The definition of corruption and bribery includes but is not limited to:

- Transfer of personal or financial benefits (e.g., loan, fee, remuneration, gifts)
- Delivery of products or services
- Kickbacks
- Payment of travel and accommodation expenses, disproportionate entertainment expenses
- Charitable/political donations
- Facilitation payments

Definitions

Bribery

The promising, offering or giving, directly or indirectly, of any undue advantage to a business partner or Public Official for the purpose of obtaining or retaining business, gaining an undue or improper advantage benefit, or influencing an act or decision by the business partner or Public Official when acting in his or her position or official capacity.

Facilitation payments

Minor payments made to a Public Official for the purpose of expediting or facilitating the performance by the Public Official of a Routine Governmental Action.

Public official

Any officer or employee or person acting in an official capacity for or on behalf of a government, including any Government controlled entity thereof. Employees in public funded institutions should be treated as public officials.

Routine governmental action

An action which is ordinarily or commonly performed by a Public Official in the ordinary course of his or her official duties. Examples include obtaining permits; licenses or other official documents to qualify a person to do business in a specific territory; processing government

Introduction



papers (e.g. Visas); providing police protection; mail pick-up and delivery; or phone services; and actions of a similar nature.

Gifts

Anything of value, including extraordinary discounts, loans, cash, favourable terms on any product or service, services, prizes, transportation, use of another company's vehicles or vacation facilities, stocks or other securities, participation in stock offerings, tickets

to shows or sporting events and gift certificates These are just some of the potentially endless examples

Undue

Something that is not earned or warranted in the ordinary course of one's duties, or that is excessively lavish under the circumstances..

Applicable rules

Applicable rules

We will uphold all laws relevant to countering bribery and corruption in all the countries in which we operate.

We will act according to the provisions provided in the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act 2010 even in jurisdictions where these laws do not apply.

Bribery or normal business procedure

It is customary and accepted practice in many business relationships to offer and receive gifts and entertain business partners. However, it is illegal to bribe a business partner or Public Official.

- A bribe can take many forms: The giving of anything of value – whether it is honoraria, a substantial gift, lavish entertainment, cash, or in-kind services – may constitute a bribe if given knowingly for the purpose of influencing the recipient's behaviour to gain a business advantage.
- The giving of something of value becomes wrong and illegal when the gift, money, etc. attempts to persuade the business partner or Public official to act or refrain from acting in accordance with his or her job function – or in a way which provides improper benefits to the person or company which offers the bribe.

- Valuable gifts offered to promote or create a relation to a business partner or public official are considered a bribe - even if they are offered in good faith.
- A bribe is wrong and illegal whether given directly, or indirectly. Indirect bribes include payments that are made through third parties, working on behalf of the Egiss.
- Always report to your nearest superior or use Egiss' Whistleblower System if you suspect that an employee, agent, or distributor has engaged in bribery, whether directly or indirectly.

Gifts and entertainments

Relationships with suppliers and customers must be based entirely on sound business decisions and fair dealing. Offering and receiving modest gift and inviting business partners to restaurants and equally accepting such invitations may support the good relationship and thereby business, but gifts and entertainment can create conflict of interest.

The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable, and the intention behind the gift should always be considered. In general the limit is up to a maximum of 100€. Everything above should be approved by Egiss' Compliance Officer.

Applicable rules

Offering

- An Egiss employee may never offer or provide a gift, entertainment or anything of value if it is:
 - Illegal
 - Known to be in violation of the rules of the recipient's organization.
 - Cash, or cash equivalent.
 - Unsavoury, sexually oriented, or otherwise violates Egiss corporate values.
 - Provided in return for something the recipients have promised, give or do, or as part of an agreement to do anything in return for the gift or entertainment.
- A gift may be acceptable, provided:
 - It is given in Egiss' name, not in your name,
 - it is appropriate in the circumstances,
 - it is of an appropriate type and value and given at an appropriate time, and
 - it is given openly, not secretly.
 - Gifts should not be offered to government officials or representatives, or politicians or political parties, without the prior approval of Egiss' Compliance Officer.

Receiving

- It is not allowed to accept gifts and entertainment of a considerable size or extravagant entertainment from suppliers as this may be or may be seen as an attempt to influence the Egiss employees' business decisions. Such gifts should be politely returned, and invitations respectfully declined.
- Certain types of gifts and entertainment should never be received, because they are either wrong in fact or in appearance. An Egiss employee may never:
 - Accept any gift or entertainment that would be illegal or result in any violation of law
 - Accept any gift of cash or cash equivalent (such as gift certificates, loans, stock, stock options), or
 - Accept or request anything if the Egiss employee receives it in return for something the employee has promised, gives or does, or as a part of an agreement to do anything in return for the gift or entertainment.

Applicable rules

- It is not acceptable for you (or someone on your behalf) to:
 - accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
 - accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return; threaten or retaliate against another worker who has refused to commit a bribery offence
- or who has raised concerns under this policy;
- engage in any activity that might lead to a breach of this policy.

Books and records

Whenever a gift or entertainment is provided to a business partner, this must always be recorded in the books. The recorded entry must expressly state the nature and purpose of the expenditure, and records must be preserved. Reporting is always done to the Group CFO, who also keeps the books.



General points of attention

Duty to report gifts and entertainment

Gifts are considered as gifts to Egiss, not the individual, except gifts received at special occasions like jubilees etc.

Gifts and entertainment with a value more than 100€ received from a supplier or business partner must always be disclosed to the Compliance Officer, who also shall be involved should you be in doubt whether to receive it or not.

Sales incentives and “kick-backs” - marketing contributions, “street money” and bonuses

It is customary to support sales by various initiatives where a manufacturer or distributor rewards or promises a bonus when certain criteria are met.

Bonus-agreements or the like are as a starting point legal - but may be considered a bribe (“kickback”) if the agreement is meant to disqualify a competitor or meant to manipulate specs or conditions in your favour.

Bonus agreements should always be offered or accepted in the open and only after written consent from the Group CFO.

Conflict of interest

A conflict of interest may arise for any employee. It is important to protect both Egiss and all employees against the appearance or suspicion that any action has been influenced by irrelevant personal considerations.

A conflict of interest always disqualifies the employee from acting on behalf of Egiss. If an employee is in such a situation – whether actual or apparent – it should be reported to the nearest superior, who is responsible for handling the matter without involving the person who has a conflict of interest.

The list of potential conflict of interests includes, but is not limited to, issues such as:

- Contracts with a company controlled by the employee.
- Decisions that will affect the employee’s financial circumstances or those of a close relative, e.g. regarding business with a company, in which the employee has a financial stake.
- Decisions that will otherwise affect the interests of an employee’s close relatives.
- Loans or other benefits to the employee.
- Employment of the employee’s close relatives.

General points of attention

In general, a close relative of an employee should not have any business dealings with that employee, with anyone working in the employee's department, or with anyone who reports to the employee. Exceptions to this must be approved by the CHRO.

Facilitation payments are prohibited

In some countries Facilitation Payments may be permissible according to local law and tradition. However, such payments are not allowed according to this policy.

Potential risk scenarios – “red flags”

The following is a list of possible red flags that may arise during your employment at Egiss and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly to the nearest manager, Compliance Officer or Egiss' Whistleblower System.

- You become aware that a third party engages in, or has been accused of engaging in, improper business practices.
- You learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a “special relationship” with foreign government officials.
- A third party insists on receiving a commission or fee payment before committing to sign up to a contract with us or carrying out a government function or process for us.
- A third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.
- A third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business.
- A third party requests an unexpected additional fee or commission to “facilitate” a service.
- A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services.
- A third party requests that a payment is made to “overlook” potential legal violations.
- A third party requests that you provide employment or some other advantage to a friend or relative.
- You receive an invoice from a third party that appears to be non-standard or customized.

General points of attention

- A third party insists on the use of side letters or refuses to put terms agreed in writing.
- You notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided.
- A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us.
- You are offered an unusually generous gift or offered lavish hospitality by a third party.

Trainings

All new hires will get the policy as an attachment to their employment contract and are asked to sign it. As part of the onboarding process all new employees will participate at a training focusing on the practical implications of the policy.

All employees regardless of seniority are invited for a mandatory yearly training and quiz. A minimum of 90% of the answers are to be correct, and if below 90% follow-up sessions will be scheduled. The training will be scheduled in Q4.

Do not hesitate to contact your nearest manager, the CHRO or use Egiss' Whistleblower system in these or similar situations.

Procedure for adoption and amendments



This policy, and any amendments to it, must be adopted by the Board of Directors of Egiss Group.

Approved and adopted by the Board of Directors,

René von Staffeldt Beck, Chairman of the Board





Anti-money Laundering and Export Control Policy

2025

Policy owner: René von Staffeldt Beck

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Content



Guidelines and measures to prevent money laundering

Measures to prevent money laundering	1
Definitions	1
Our Policy	1

Enhanced due diligence - for new accounts

Know Your Customer (KYC)	2
Minimum identification requirements	2
Customer cash payments	2

Guidelines concerning export control

Agreements with other contracting parties	3
Screening of external parties	3
Special risk areas in relevant divisions	3

Approval by the Board of Directors

Policy for adoption and amendments	4
------------------------------------	---

Guidelines and measures to prevent money laundering

This policy defines the guidelines and measures of Egiss related to Money Laundering and Export Control.

Measures to prevent money laundering

The purpose is to prohibit and actively prevent money laundering and any activity that facilitates money laundering or the funding of terrorist or criminal activities by complying with all applicable requirements under the Anti-Money Laundering Laws, including Danish and EU sanctions regulations and the U.S Department of Treasury Office of Foreign Assets Control sanctions regulations.

Definitions

Money laundering is generally defined as engaging in actions designed to conceal or hide the true origin of criminally derived proceeds, so that revenue is apparently derived from legitimate origin or constitute legal assets.

Our Policy

It is the policy of Egiss to prohibit and prevent money laundering and any activity that facilitates money laundering or the funding of terrorist or criminal activities by complying with all applicable requirements under the Anti-Money laundering Act (AML) and its implementing regulations.

Enhanced Due Diligence - for new accounts



Know Your Customer (KYC)

We properly identify new customers when their account is opened. Accordingly, the minimum identification requirements for opening a new account are listed below. If a customer refuses or is unable to provide the requested information, the account will not be created in our financial system and will therefore not be able to buy our products.

Minimum identification requirements

A minimum of four data items is required for all new accounts. These are:

- Name and complete invoicing address (Street name and number, postcode)

- Complete delivery address if different from invoicing address
- Telephone number, contact person, email
- Tax Identification Number (VAT)
- Ultimate beneficial owner which is defined as the person(s) or company having the controlling interest (which is defined as more than 20% of the capital or the votes)

Customer cash payments

Egiss does not accept cash payments.

Guidelines concerning export control

We do not sell goods to customers if we suspect that the customer intends to distribute the goods to countries subject to export control.

When in doubt, we consult the Danish Business Authority (or a similar national authority) to make sure that our products may not be used as weapons or parts of weapons (dual use).

All transactions to high-risk countries and to entities unknown to us must be cleared with our Bank in order to secure compliance with current regulations.

Agreements with other contracting parties

The agreements entered into with our business partners (new agreements or upon revision of long-term agreements) must include provisions on:

- Actions or omissions contrary to the standards stated in this program constituting material breach of the agreement.
- The business partner being obliged to inform Egiss of incidents which may potentially constitute violation of the standards.

In the event of material breach, Egiss will terminate the business relationship with the relevant business partner.

Screening of external parties

The CFO/Compliance Officer must, on an annual basis, make a risk assessment of our business partners in order to assess whether these guidelines must be imposed in particular on one or more undertakings or whether such undertakings must be subjected to an inspection to the extent allowed by the agreements entered into.

Special risk areas in relevant divisions

The CFO/Compliance Officer will on an annual basis – or upon changes to current circumstances make a risk assessment of the trade with suppliers/distributors in specific countries or areas.

The most recent risk assessment will be shared with relevant key employees at Egiss

Procedure for adoption and amendments



This policy, and any amendments to it, must be adopted by the Board of Directors of Egiss Group.

Approved and adopted by the Board of Directors,

René von Staffeldt Beck, Chairman of the Board





Code of conduct

Policy owner:	René von Staffeldt Beck, Group COO
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For the purposes of this policy, "Egiss" and "Egiss Group" refers to Egiss A/S and its global affiliates.

This Code of conduct outlines Egiss Group's commitment to ethical business practices, legal compliance, and responsible conduct. It references supporting policies available on the Egiss Guide (internal) and www.egiss.net.

Table of Contents

1	Foreword from the Chairman of the board	4
2	Introduction	5
3	Our promise	5
4	Guiding questions for employees	5
5	Object of the compliance programme	6
6	Decent and honest conduct	6
7	Employees' rights and responsibilities	7
7.1	Human and labour rights	7
7.2	Anti-discrimination and diversity	7
7.3	Working hours and remuneration	7
7.4	Health and safety	8
7.5	Employment contracts	8
8	Business ethics	8
8.1	Anti-bribery and anti-corruption policy	8
8.2	Measures to prevent money laundering	8
8.3	Legal obligations and export control	8
9	Whistleblower policy	9
10	Policies & guidelines concerning customers, suppliers and business partners	9
10.1	Screening and risk assessments	9
10.2	Agreements with contracting parties	9
10.3	Specific demands on business partners and vendors	9
11	Implementation and responsibility	10
11.1	Compliance manager	10
11.2	C-level and managers	10
11.3	Employees' duties	10
12	Reporting policy	10
13	Procedures for amendments, revisions, and inspections	11
14	Procedures upon suspected non-compliance	11
15	Documentation and control measures	11
16	Approval by the Board of directors	11

Document: Code of conduct

1 Foreword from the Chairman of the board

At Egiss, our reputation is built not just on what we deliver, but how we deliver it. This Code of conduct is our compass: it sets out the values, standards, and behaviours that every colleague, partner, and stakeholder can expect from us.

We are a global organisation, and with that reach comes responsibility. Integrity, transparency, and accountability are not optional - they are the bedrock of our success. Compliance with this Code is a shared responsibility, binding on each of us. It is how we protect Egiss' integrity, reputation, and future.

And while we are precise and professional in our commitments, we are also bold. At Egiss, we do not just follow the rules - we set the example. We take pride in being thorough, responsible: we say things as they are, without excuses. That honesty keeps us sharp, authentic, and trusted.

I call on every colleague to read this Code carefully, to apply it diligently, and to take personal accountability for upholding its principles. Together, we make sure Egiss continues to deliver IT – as expected.

René von Staffeldt Beck
Chairman of the Board

2 Introduction

Egiss carries on business in strict respect of the laws and regulations of the countries in which we operate. This means that in every market, across all regions, we make compliance the foundation of our operations. However, our ambition goes further than merely meeting legal obligations. We believe that ethical responsibility, good business practice, and a commitment to the environment and human rights are essential to long-term success. This Code sets out how each of us – employees, managers, executives, and partners – must translate these principles into practice. By following this Code, we demonstrate our dedication to integrity, fairness, and accountability, ensuring that Egiss is trusted not just for what we deliver, but also for the way we conduct ourselves.

3 Our promise

Egiss is committed to conducting business responsibly and sustainably, in every market and every transaction. We pledge to uphold human rights, foster a culture of fairness and inclusion, and ensure that our dealings with customers, partners, and colleagues are transparent and respectful. Delivering on our promises with precision is not just about business efficiency; it is about setting a standard that others can trust. Our global reach gives us influence, and with that influence comes responsibility. Compliance is not simply a requirement to us – it defines who we are, and it is woven into the way we think, act, and lead.

4 Guiding questions for employees

Making the right decision is not always straightforward, and the pressure of business can sometimes create difficult situations. That is why we ask every employee to use this set of guiding questions when in doubt:

- Is it legal?
- Is it in compliance with the programme?
- Is it ethical?
- Do I lead by example?
- Will it reflect positively on Egiss?
- Would I be comfortable to read about it in the news?

- Would my relatives and close friends approve of it?

If the answer to any of these questions is 'no', the correct course of action is to stop and seek guidance. Your manager, the management team, the Compliance manager, or the designated reporting channels are always available. When in doubt, asking for advice is not a weakness - it is proof of your integrity and commitment to Egiss' values.

5 Object of the compliance programme

The compliance programme is designed to do more than prevent wrongdoing. It is a framework that helps us build confidence with our stakeholders and maintain Egiss' reputation as a responsible global business. The programme aims to:

- Encourage employees to act when faced with suspected unlawful conduct, by providing clear support mechanisms.
- Offer transparent procedures for reporting, investigating, and resolving concerns.
- Introduce preventive measures that reduce opportunities for misconduct.
- Minimise risk of legal or ethical breaches through proactive oversight.
- Require external partners to comply with our standards, with termination as a consequence of non-compliance.

This programme is not static – it evolves as legislation, industry standards, and our business change. It is reviewed regularly to ensure it remains effective and aligned with Egiss' values.

6 Decent and honest conduct

Every Egiss employee is expected to act with integrity at all times, whether dealing with colleagues, customers, or external partners. Honesty is non-negotiable, and it must guide how we handle information, documentation, and communication. This extends beyond following the letter of the law: it is about doing what is right, even when nobody is watching. This means:

- Protecting confidential information at all times, recognising the trust that clients and partners place in us.

- Ensuring accuracy in services delivered, documents prepared, and financial records maintained.
- Rejecting money laundering, fraudulent practices, or opaque transactions that could harm Egiss or its stakeholders.
- Verifying the legitimacy of services provided by third parties to safeguard quality and accountability
- Seeking advice when in doubt – transparency is always better than silent uncertainty.

By living up to these standards, we reinforce Egiss' reputation as a company where promises and actions align.

7 Employees' rights and responsibilities

7.1 Human and labour rights

Egiss respects international conventions on human and labour rights. We prohibit forced, bonded, or child labour in any form. We uphold fair working conditions, freedom of association, and equal opportunities for all. We are dedicated to providing safe workplaces and ensuring our supply chains reflect the same values.

7.2 Anti-discrimination and diversity

We foster a workplace free from discrimination, harassment, and bias. Diversity is an asset that drives innovation, creativity, and growth. All individuals must be treated with fairness, dignity, and respect regardless of race, ethnicity, gender, age, disability, religion, sexual orientation, or any other status. We promote inclusion not only as a legal requirement but as a principle embedded in our corporate culture.

7.3 Working hours and remuneration

We comply with national and international standards for working hours and conditions. Employees must never be required to work beyond lawful limits. Remuneration must always meet or exceed statutory or industry minimums, ensuring employees are rewarded fairly for their work.

7.4 Health and safety

Egiss ensures that working environments are safe and healthy. We encourage open dialogue on safety concerns and take proactive measures to prevent risks. Well-being is more than physical safety: we also promote mental health and a positive working culture.

7.5 Employment contracts

All Egiss employees must have clear, written contracts that outline rights, responsibilities, and conditions of employment. Contracts must meet or exceed ILO standards and safeguard the dignity and rights of every employee.

8 Business ethics

8.1 Anti-bribery and anti-corruption policy

Egiss prohibits bribery in all forms. No bribes, facilitation payments, or improper gifts may be offered, requested, or accepted. Employees must not exploit their positions for unfair advantage. Conflicts of interest must be avoided and, if they arise, disclosed immediately. We expect business partners to adhere to the same standards.

8.2 Measures to prevent money laundering

Egiss rejects cash and unusual forms of payment. All financial transactions must be transparent and reflect the true nature of the business. If you encounter a transaction that seems unusual or opaque, raise it with the Group CFO or use the Whistleblower scheme immediately.

8.3 Legal obligations and export control

Egiss complies fully with national and international export control laws. We do not sell goods to high-risk destinations without clearance from the relevant authorities. Employees must consult the Danish Business Authority or similar national bodies when in doubt. This safeguards Egiss from involvement in activities that could contribute to unlawful or unethical trade.

9 Whistleblower policy

The whistleblower system allows employees and partners to raise concerns safely and confidentially. Reports may be made anonymously or with contact details provided in confidence. All reports are handled objectively and thoroughly by the designated panel, in compliance with Danish and EU data protection laws. We encourage all employees and business partners to speak up: silence protects misconduct, while transparency protects Egiss.

Link to the Egiss whistleblower scheme: [Egiss Whistleblower System | Home](#)

10 Policies & guidelines concerning customers, suppliers and business partners

10.1 Screening and risk assessments

Egiss carries out regular risk assessments of customers, suppliers, and business partners. This ensures that we only work with parties who uphold standards compatible with our own. Where risks are identified, inspections or corrective actions will be required, and contracts may be terminated if standards are not met.

10.2 Agreements with contracting parties

All agreements with suppliers and business partners must contain provisions that allow Egiss to inspect operations and require full compliance with this Code. Breaches of these standards will be considered material and may lead to termination of the relationship.

10.3 Specific demands on business partners and vendors

Business partners must guarantee respect for human rights and labour rights and commit to not using child or forced labour. Suppliers must ensure that only conflict-free minerals are used and that they comply with international environmental regulations. Egiss expects nothing less than the highest standard of responsibility from its partners.

11 Implementation and responsibility

11.1 Compliance manager

Egiss appoints a Compliance manager responsible for implementing, monitoring, and updating this Code. The Compliance manager ensures that all employees receive the necessary training and that procedures remain current and effective.

11.2 C-level and managers

C-level and managers play a key role in communicating and enforcing this Code. They are responsible for sharing relevant updates, providing guidance to employees, and reporting breaches promptly. Their leadership sets the tone for compliance across the organisation.

11.3 Employees' duties

Every employee must read, understand, and follow the Code. Employees are also required to report violations or suspicions of misconduct through the available channels. Responsibility for compliance lies with each individual as much as it does with leadership. Colleagues who are struggling with the language of this Code will get assistance from People & Culture.

12 Reporting policy

All employees are responsible for conducting themselves honestly. Reporting any misconduct can be done via the next manager, one member of C-level or via the Whistleblower scheme. Those who report misconduct in good faith will be protected from retaliation. Disciplinary action will apply to breaches of this Code or to failure to report known misconduct. Every report will be treated seriously, investigated fully, and handled confidentially.

13 Procedures for amendments, revisions, and inspections

This Code is a living document and will be reviewed regularly to ensure it remains aligned with Egiss' values and external regulations. Employees will be informed of any changes, and additional training will be provided where needed. Revisions are undertaken transparently, ensuring employees and stakeholders can trust the integrity of this programme.

14 Procedures upon suspected non-compliance

When non-compliance is suspected, Egiss acts swiftly. Reports will be reviewed by the Compliance Officer and, if necessary, escalated to management or external advisors. Investigations will respect the rights of all individuals involved and be carried out with discretion. Preventive measures will be taken to ensure misconduct is not repeated, reinforcing the culture of compliance.

15 Documentation and control measures

Egiss maintains full documentation of compliance activities. This includes reports, statistics, descriptions of measures taken, and outcomes of investigations. The Compliance Officer ensures accurate record-keeping, which provides accountability to management, the Board, and our stakeholders.

16 Approval by the Board of directors

This Code of Conduct, and any amendments to it, must be approved by the Board of Directors. Such approval underscores the importance of the Code as a guiding document for the entire organisation.

Approved and adopted by the Board of directors,

Document: Code of conduct

René von Staffeldt Beck, Chairman of the board



Conflict minerals policy

Policy owner:	René von Staffeldt Beck, Group COO
Format:	External
Communication form:	Egiss.net
Policy review:	Bi-annually
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For the purposes of this policy, "Egiss" and "Egiss Group" refers to Egiss A/S and its global affiliates.

Table of Contents

1	Introduction	3
2	Purpose and scope	3
3	Policy statement	3
4	Supplier and business partner obligations	4
5	Due diligence and traceability	4
6	Environmental and social responsibility	4
7	Compliance and monitoring	5
8	Reporting and non-compliance	5
9	Review and amendments	5
10	Approval by the Board of directors	6
11	Annex: Glossary of key terms	6

1 Introduction

Egiss does not directly source minerals or metals. However, some of the products we procure and distribute may contain components or materials that include minerals subject to international due diligence and reporting obligations. This policy outlines Egiss' commitment to responsible sourcing and to eliminating conflict minerals from our global supply chain. Any connection between materials used in Egiss products and armed conflict or human rights abuses is unacceptable. This policy applies to all products handled by Egiss.

2 Purpose and scope

This policy defines Egiss' expectations and requirements for conflict-free sourcing throughout its supply chain. It applies to all Egiss operations, subsidiaries, and entities worldwide, as well as to all suppliers, and business partners providing goods or services to Egiss.

The policy aims to ensure compliance with:

- The OECD Due diligence guidance for Responsible supply chains of minerals from conflict-affected and high-risk areas (CAHRAs);
- The EU Regulation 2017/821, which establishes supply chain due diligence obligations for Union importers of tin, tantalum, tungsten, their ores, and gold originating from conflict-affected and high-risk areas.

This policy operates alongside Egiss' compliance programme and Supplier code of conduct.

3 Policy statement

Egiss is committed to sourcing products and materials responsibly and expects the same from all suppliers and partners. We require that all minerals used in products supplied to Egiss are conflict-free and obtained through transparent, ethical, and legally compliant supply chains. Egiss shall not knowingly procure, or permit the procurement of, products that contain minerals which directly or indirectly finance or benefit armed groups or contribute to human rights violations.

4 Supplier and business partner obligations

Suppliers to Egiss are required to:

- Implement policies consistent with this Conflict Minerals Policy and the OECD Due diligence guidance;
- Conduct supply chain due diligence to determine the origin and chain of custody of all tin, tantalum, tungsten, and gold (3TG) used in products supplied to Egiss;
- Source exclusively from smelters and refiners verified by the Responsible minerals assurance process (RMAP) or equivalent audit programmes;
- Provide documentation or declarations confirming compliance upon Egiss' request; and
- Ensure that their own suppliers and sub-suppliers adhere to the same standards and obligations.

Failure to meet these obligations may result in corrective measures, suspension, or termination of business relationships with Egiss.

5 Due diligence and traceability

Egiss conducts risk-based due diligence in accordance with the five-step framework of the OECD Due diligence guidance. This includes:

1. Establishing strong company management systems to support conflict-free sourcing;
2. Identifying and assessing risks in the supply chain through continuous supplier monitoring;
3. Implementing risk management strategies to respond to identified risks through investigations and corrective actions;
4. Supporting independent third-party audits of smelters and refiners, if applicable; and
5. Publicly reporting on due diligence measures and progress, where applicable.

6 Environmental and social responsibility

Egiss expects all suppliers to integrate environmental protection and social responsibility into their operations. Suppliers must comply with international environmental laws and material content restrictions and are encouraged to expand vigilance beyond conflict minerals to other critical raw materials linked to

environmental or social risks. Egiss promotes responsible recycling, waste handling, and sustainable resource use as part of its broader ESG commitments.

7 Compliance and monitoring

Egiss reserves the right to monitor supplier compliance through audits, documentation reviews, and regular risk assessments. Suppliers are required to maintain accurate and verifiable records demonstrating adherence to this policy. All findings and corrective actions are documented and reviewed as part of Egiss' global compliance programme.

8 Reporting and non-compliance

Suspected violations of this policy, or of any applicable laws or standards relating to conflict minerals, must be reported immediately. Suppliers and business partners may use Egiss' Whistleblower scheme or report directly to a member of the C-level. All reports are treated confidentially and investigated thoroughly. Egiss prohibits retaliation against any individual or organisation that reports misconduct in good faith.

Link to the Egiss whistleblower scheme: [Egiss Whistleblower System | Home](#)

Contact to Egiss ESG team: esg@egiss.net

9 Review and amendments

This policy is reviewed bi-annually or when material changes occur in legislation, international frameworks, or Egiss operations. All revisions are approved by the Compliance manager and submitted to the Board of directors for final adoption. Updated versions will be published on www.egiss.net to ensure transparency and accessibility.

10 Approval by the Board of directors

This Conflict minerals policy, and any amendments thereto, is approved by the Egiss Board of directors. Such approval underscores Egiss' commitment to ethical sourcing, transparency, and accountability throughout its global supply chain.

Approved and adopted by the Board of directors,

René von Staffeldt Beck, Chairman of the board

11 Annex: Glossary of key terms

Conflict Minerals

Tin, tungsten, tantalum, and gold (3TG) sourced from conflict-affected or high-risk areas.

OECD Due diligence guidance

International standard providing a five-step framework for responsible mineral supply chains.

EU Regulation 2017/821

European Union regulation establishing supply chain due diligence obligations for Union importers of 3TG minerals.

RMAP

Document: Conflict minerals policy

Responsible Minerals Assurance Process, an audit and certification programme managed by the Responsible Minerals Initiative (RMI).

CAHRAs

Conflict-Affected and High-Risk Areas, as defined in the OECD Guidance.

Supplier

Any entity providing goods or services to Egiss, including subcontractors and vendors.

Data Ethics Policy



2025

Policy owner: Rune Toft, Group CDO

Format: External

Communication form: Egiss.net

Policy review: Bi-annually

For the purposes of this policy, 'Egiss' and 'Egiss Group' refers to Egiss A/S and its global affiliates.



Content



Introduction

Purpose 1

Policy 2

Principles

Data trading 3

Transparency 3

Data processing in Egiss 3

Training and awareness 4

Monitoring and continued development 4

Approval by the Board of Directors

Policy for adoption and amendments 5

Introduction

Egiss handles all kinds of business data and personal data, and we do that with profound respect for our customers, business partners, users and employees.

We acknowledge our obligation to think and act carefully every time we receive, collect, handle and store data to make sure that data is used for a right and lawful purpose with respect for the individual, and we work actively to address data ethics issues in our business processes.

This policy sets the framework for Egiss' management of data from an ethical perspective describing our ethics principles and the overall ways on how we administrate data.

In this policy, we define our approach to data ethics pursuant to section 99 d of the Danish Financial Statements Act. This policy is part of the Management's Review in the Annual Report for 2024 and covers the period January 1st to December 31st, 2024.



Policy

In Egiss we want to be a trusted data partner, and we pursue that objective of being an honest, reliable and accountable full circle IT-hardware and logistics company.

We handle data with care for data security and privacy but also by complying to the Egiss values of being customer centric, innovative, collaborative and accountable with a smile.

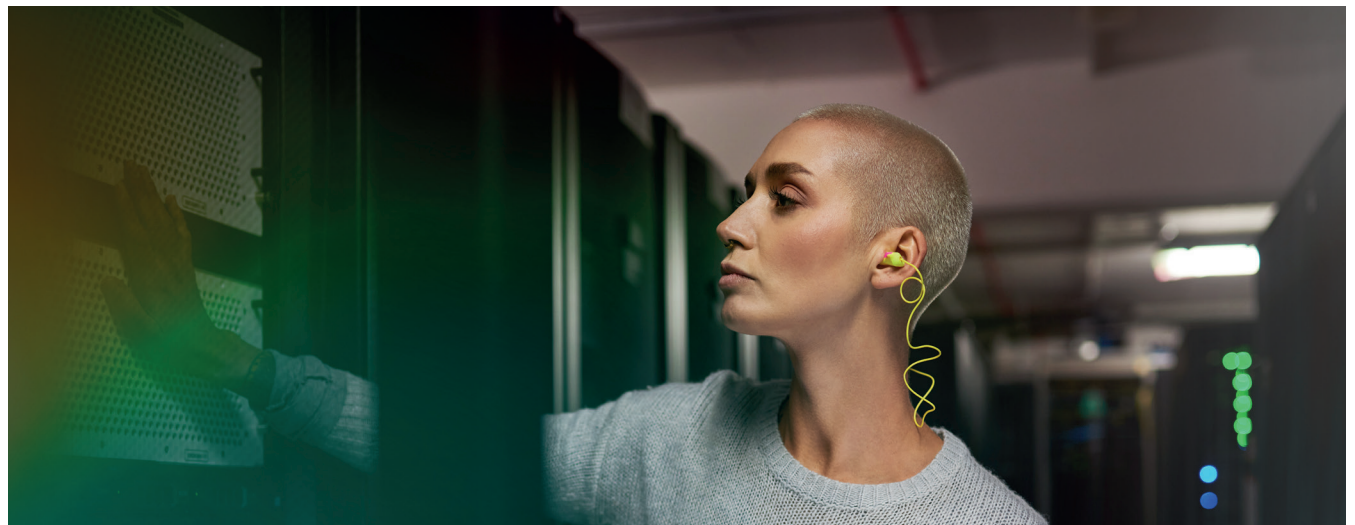
We expect our business partners to do the same.

We deliver reliability, efficiency and security

Egiss provides companies the highest degree of reliability when providing their employees and offices around the world with IT hardware and tech devices.

We ensure that Price, Quality and Delivery are as expected in every Service and Solution provided by Egiss.

In a similar way Egiss handles the data needed to provide the services securely and efficiently with respect for privacy and in a way that customers, partners and employees can trust.



Principles

Data trading

We do not sell or share data with 3rd parties unless we have a specific agreement with the data owner to do so. Egiss may share generic and necessary data with suppliers and/or service providers in connection with the general operation of our business.

Egiss may also disclose data to a public authority in situations where we are specifically bound to disclose the data in accordance with the laws and notification obligations to which we are subject.

We receive technical data from third parties. We have policies in place to safeguard both business data and personal data and prevent the disclosure of information that can be attributed to the individual persons.

Transparency

We ensure that our customers, users, business partners and employees know what kind of data we collect, how we store them and how we use the data in e.g. recruitment. We comply with the rights of the individual data owner, granted under the General Data Protection Regulation (EU GDPR). The specifics on how we handle data can be read in our Data Privacy Policy.

Data processing in Egiss

Egiss handles some data as data controller. As data controller we mainly process personal data regarding our employees and job-applicants.

Rarely Egiss operates as data processor of sensitive personal identifiable information. In these exceptions Egiss agrees with the data owners to ensure the needed confidentiality.

We only store data in order to deliver our services to our customers and we always consider the type of data we need to handle, and for how long we need to store the data.

Principles



Training and awareness

Egiss' employees must always be aware about data ethics, data security and proper handling of personal data. Egiss has integrated this policy in our awareness- and training program concerning GDPR and data compliance, which all employees must attend.

Monitoring and continued development

Our Data Ethics initiatives are anchored with our management team and supported by our Egiss Academy ensuring Egiss' continued efforts within data ethics and data protection.

Egiss has identified a set of ESG metrics on governance related to data security and data ethics that we monitor, and we report on our performance in our annual ESG Report.

Egiss will periodically review and revise the principles to reflect evolving technologies, the regulatory landscape, stakeholder expectations, and understanding of the risks and benefits to individuals and society of data use.

Procedure for adoption and amendments



This policy, and any amendments to it, must be adopted by the Board of Directors of Egiss Group.

Approved and adopted by the Board of Directors,

René von Staffeldt Beck, Chairman of the Board





Waste from Electrical and Electronic Equipment Policy

Policy owner:	René von Staffeldt Beck, Group COO
Format:	External
Communication form:	Egiss.net
Policy review:	Annually
Published:	April, 2026

For the purposes of this policy, "Egiss" and "Egiss Group" refers to Egiss A/S and its global affiliates.

Document: Waste from Electrical and Electronic Equipment Policy

Table of Contents

1	General principle	3
2	Approval by the Board of directors	5

1 General principle

Egiss does not manufacture electrical or electronic equipment and therefore does not generate waste of electrical and electronic equipment (WEEE) as a producer within the meaning of Directive 2012/19/EU on waste of electrical and electronic equipment, as amended.

Notwithstanding the above, Egiss fully supports legislation that promotes the sustainable production, placing on the market, use, re-use, and end-of-life management of electrical and electronic equipment, batteries, and packaging. Egiss is committed to advancing resource efficiency, circular economy principles, and the responsible recovery and recycling of critical and rare earth materials used in IT hardware manufacturing.

Egiss requires that all suppliers involved in the manufacture, import, distribution, collection, treatment or disposal of electrical and electronic equipment, batteries, and packaging comply with all applicable European Union legislation, including but not limited to:

- Directive 2012/19/EU on waste electrical and electronic equipment (WEEE Directive), as amended;
- Regulation (EU) 2023/1542 concerning batteries and waste batteries, repealing Directive 2006/66/EC (EU Batteries Regulation);
- Directive 94/62/EC on packaging and packaging waste, as amended, and any national implementing legislation;
- Extended producer responsibility requirements adopted pursuant to Article 8 and 8a of Directive 2008/98/EC on waste (Waste Framework Directive).

Egiss further recognises the forthcoming Regulation of the European Parliament and of the Council on packaging and packaging waste (Packaging and Packaging Waste Regulation - PPWR), which will replace Directive 94/62/EC and introduce directly applicable and harmonised requirements across the European Union. Egiss signals its commitment to ensuring compliance with the PPWR upon its entry into force and application, including requirements relating to packaging minimisation, recyclability, labelling, recycled content and extended producer responsibility obligations, to the extent applicable to its operations and value chain.

Document: Waste from Electrical and Electronic Equipment Policy

Suppliers shall ensure that all necessary registrations, reporting obligations, financial contributions, take-back arrangements, labelling requirements and other compliance measures under the above legislation are fulfilled prior to supplying products, components or services to Egiss or its customers. Where required by law, suppliers shall be duly registered with the competent national authorities and participate in approved collective compliance schemes.

Egiss reserves the right to request documented evidence of compliance with the above legislative instruments and may require contractual assurances confirming adherence to all applicable WEEE, battery, packaging and extended producer responsibility obligations.

Document: Waste from Electrical and Electronic Equipment Policy

2 Approval by the Board of directors

This policy and any amends to it, must be adopted by the by the Egiss Board of directors.

Approved and adopted by the Board of directors,

René von Staffeldt Beck, Chaiman of the board



Supplier code of conduct

Policy owner:	René von Staffeldt Beck, Group COO
Format:	External
Communication form:	Egiss.net
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For the purposes of this policy, "Egiss" and "Egiss Group" refers to Egiss A/S and its global affiliates.

Table of Contents

1	Foreword by the Chairman of the board	3
2	Introduction	4
3	Egiss promise	4
4	Guiding questions for suppliers	4
5	Objectives of the programme	5
6	Decent and honest conduct	5
7	Suppliers' responsibilities on Human and labour rights	5
7.1	Human and labour rights	5
7.2	Anti-discrimination and diversity	6
7.3	Working hours and remuneration	6
7.4	Health and safety	6
7.5	Employment contracts	6
8	Business ethics	6
8.1	Anti-corruption and anti-bribery	6
8.2	Measures to prevent money laundering	7
8.3	Legal obligations and export control	7
8.4	Conflict minerals	7
9	Environmental responsibility	7
9.1	Responsible recycling and waste handling	7
10	Whistleblower expectation	8
11	Policies and guidelines concerning customers, suppliers, and partners	8
12	Implementation and responsibility	8
13	Reporting policy	8
14	Procedure for amendments, revision, and inspections	9
15	Procedure upon suspected non-compliance	9
16	Documentation and control measures	9
17	Approval by the Board of directors	9

1 Foreword by the Chairman of the board

At Egiss, our suppliers are more than vendors – they are partners in delivering IT as expected. We rely on you to uphold the same standards of integrity, responsibility, and transparency that define Egiss.

This Supplier code of conduct sets out the principles and behaviours we expect from every partner across our global supply chain. Compliance with this Code is not a box-ticking exercise; it is the foundation of trust between Egiss and its suppliers.

When you commit to these standards, you show your commitment to fair labour practices, sustainable operations, and ethical business. And let's be clear: compliance is not optional – it is the license to operate.

Together, by holding ourselves to these standards, we protect our businesses, our people, and the planet we share. Thank you for standing with us.

René von Staffeldt Beck
Chairman of the board

2 Introduction

Egiss expects all suppliers to conduct business in strict compliance with the laws and regulations of the countries in which they operate. Compliance, however, is only the starting point. Suppliers are expected to act responsibly, ethically, and sustainably in all dealings with Egiss. This Code sets out the standards and behaviours we require of our supply chain partners. By adhering to this Code, suppliers demonstrate their commitment to integrity, accountability, and respect for people and the environment.

3 Egiss promise

Egiss pledges to build strong and lasting relationships with suppliers who share our values. We promise to treat our suppliers fairly, transparently, and with respect, and we expect the same in return. Our global reach carries influence, and with it comes responsibility: every supplier plays a part in upholding Egiss' reputation. Compliance with this Code is not just a contractual obligation – it is a shared commitment to responsible business.

4 Guiding questions for suppliers

When making decisions in the course of business with Egiss, suppliers should ask themselves:

- Is it legal?
- Is it in line with Egiss' expectations and this Code?
- Is it ethical and responsible?
- Will it reflect positively on our business relationship?
- Would everyone involved be comfortable if this decision were made public?

If the answer is 'no' to any of these questions, vendors and suppliers are expected to reconsider their actions and seek clarification together with Egiss.

5 Objectives of the programme

The purpose of this Supplier code of conduct is to:

- Define the ethical and compliance standards required of all Egiss suppliers.
- Ensure suppliers integrate respect for human rights, labour rights, and environmental protection into their operations.
- Establish preventive measures to reduce risks of misconduct within the supply chain.
- Require transparency and accountability in all dealings with Egiss.
- Provide a clear framework for reporting, investigating, and resolving concerns.

This programme is reviewed regularly to ensure it reflects global standards and Egiss' own values.

6 Decent and honest conduct

Suppliers must always act with integrity, honesty, and fairness in their dealings with Egiss. This includes providing accurate information, maintaining transparent records, and avoiding any practices that could be considered misleading or fraudulent. Egiss expects suppliers to protect confidential information, respect intellectual property rights, and reject all forms of corruption. In practice, this means:

- Ensuring accuracy in invoices, contracts, and communications.
- Rejecting money laundering, hidden transactions, or other unlawful practices.
- Maintaining openness in supply chains and being ready to demonstrate compliance when requested.

7 Suppliers' responsibilities on Human and labour rights

7.1 Human and labour rights

All vendors and suppliers must respect international conventions on human and labour rights. Forced, bonded, or child labour is strictly prohibited. All workers must be employed freely, treated with dignity, and provided with fair conditions in accordance with the ILO standards.

7.2 Anti-discrimination and diversity

Suppliers must foster workplaces free from discrimination, harassment, and bias. Egiss expects suppliers to value diversity and inclusion, ensuring fair treatment for all workers regardless of background or status.

7.3 Working hours and remuneration

Suppliers must comply with laws regulating working hours, rest periods, and overtime. Wages and benefits must meet or exceed legal requirements and industry standards, ensuring workers are fairly compensated for their efforts.

7.4 Health and safety

Suppliers must provide safe and healthy workplaces, with appropriate measures to prevent accidents and injuries. This includes adequate training, protective equipment, and proactive risk management. Mental well-being should be respected and assessed alongside with physical safety.

7.5 Employment contracts

All workers must be provided with written contracts outlining their rights, responsibilities, and terms of employment. Contracts must comply with applicable labour laws and international standards. Egiss encourage to enforce the minimum requirements according to the ILO standards.

8 Business ethics

8.1 Anti-corruption and anti-bribery

Egiss has zero tolerance for bribery and corruption, and we expect the same from our suppliers. Vendors and suppliers must not offer, give, request, or accept bribes, facilitation payments, or anything of value intended to improperly influence decisions.

8.2 Measures to prevent money laundering

Suppliers must not engage in money laundering or permit their operations to be used as vehicles for financial crime. All transactions must be transparent and accurately recorded.

8.3 Legal obligations and export control

Suppliers must comply with all applicable trade and export control laws. Products and services supplied to Egiss must not be sourced, shipped, or sold in violation of sanctions or regulations.

8.4 Conflict minerals

Egiss is committed to sourcing from suppliers using only conflict-free minerals and, to the extent possible, only sourcing from smelters that have been audited and verified by approved programs. Suppliers are to guarantee that they only use conflict-free minerals and comply with all international and national environmental laws and material content restrictions related to conflict minerals.

9 Environmental responsibility

Suppliers must have and maintain an environmental policy, covering environmental protection and means to combat climate change. Suppliers shall strive to develop and implement environmental procedures that include measurement and monitoring to identify environmental risks and impacts and to ensure pollution prevention measures are in place.

9.1 Responsible recycling and waste handling

Egiss expect all suppliers to adhere to current and future legal frameworks for recycling and waste handling. Egiss does not manufacture any electrical equipment, and as such, Egiss does not produce waste electrical and electronic equipment. Even so, Egiss requires all suppliers and business partners to comply with all legislation regarding sustainable production, consumption, and disposal of waste electrical and electronic equipment to promote resource efficiency and the reuse/recycling of the rare minerals used in the manufacture of IT hardware.

10 Whistleblower expectation

Egiss requires suppliers to establish safe and confidential channels for their employees to report misconduct or violations of law and policy. Suppliers must ensure that whistleblowers are protected from retaliation, and reports are taken seriously, investigated thoroughly, and resolved fairly.

11 Policies and guidelines concerning customers, suppliers, and partners

Egiss suppliers are expected to apply the same high standards to their own supply chains and business partners. This includes performing due diligence, monitoring compliance, and ensuring that subcontractors or sub-suppliers do not engage in practices that violate this Code. Non-compliance must be addressed immediately.

12 Implementation and responsibility

Suppliers must integrate this Code into their business practices, ensuring that employees, agents, and subcontractors understand and comply with its provisions. Egiss reserves the right to monitor compliance and to request evidence or audits as necessary.

13 Reporting policy

Suppliers are required to report immediately any breaches of this Code, whether within their own operations or their supply chains. Egiss provides a Whistleblower scheme under <https://www.egiss.net/who-we-are/trust-and-compliance>, as an alternative, breaches can be reported to each C-level member in person or in writing. Suppliers are expected to cooperate fully with investigations.

14 Procedure for amendments, revision, and inspections

This Supplier code of conduct will be reviewed regularly and updated as needed to reflect changes in legislation, industry standards, and Egiss' own policies. Suppliers will receive each the current version of this Code once per year.

15 Procedure upon suspected non-compliance

Egiss takes violations of this Code seriously. In cases of suspected non-compliance, suppliers will be investigated, and corrective action will be required. Continued violations may result in suspension or termination of the business relationship.

16 Documentation and control measures

Egiss ask suppliers to maintain accurate records demonstrating compliance with the focus areas mentioned in this Code. Egiss may request documentation, conduct audits, or carry out inspections to verify compliance.

17 Approval by the Board of directors

This Supplier code of conduct has been reviewed and approved by the Egiss board of directors. It reflects Egiss' commitment to working only with partners who share our values and standards. By adhering to this Code, suppliers confirm their role as trusted partners in Egiss' global operations.

Approved and adopted by the Board of directors,

René von Staffeldt Beck, Chaiman of the board

Document: Supplier code of conduct



Whistleblower policy

Policy owner:	René von Staffeldt Beck, Group COO
Format:	External
Communication form:	Egiss.net
Policy review:	Bi-annually
Published:	April, 2026

For the purposes of this policy, "Egiss" and "Egiss Group" refers to Egiss A/S and its global affiliates.

Table of Contents

1	Purpose	3
2	Who can raise a concern	3
3	What you can report	3
3.1	What should not be reported via the whistleblower system	4
4	How to raise a concern	4
5	How your concern is handled	5
5.1	The process:	5
5.2	Possible outcomes	5
6	Protection and confidentiality	6
7	Third-party provider and information security	6
7.1	Information security and certifications	6
8	Data protection (GDPR)	7
8.1	Data retention	7
8.2	Your rights	7
9	External whistleblower scheme	8
10	Approval and review	8
11	Link to the whistleblower system	8

1 Purpose

Egiss is committed to operating responsibly, ethically, and in full compliance with the law. This Whistleblower Policy ensures that anyone connected to Egiss can safely raise concerns about serious matters that could harm people, the company, our partners, or the wider community.

The purpose of the whistleblower scheme is to:

- encourage early reporting of serious concerns
- ensure concerns are handled professionally, fairly, and confidentially
- protect individuals who report in good faith
- help Egiss prevent and correct wrongdoing

The policy supports an open culture where speaking up is welcomed and taken seriously.

2 Who can raise a concern

Our whistleblower system is open to:

- all Egiss employees
- agency workers and temporary staff
- contractors and consultants
- suppliers and business partners
- customers and any external parties with a relationship to Egiss

You do not need evidence to submit a concern - a genuine suspicion or reasonable doubt is enough.

Reports must, however, be made in **good faith**.

3 What you can report

The whistleblower system is intended for serious matters, including:

- suspected illegal acts (e.g., bribery, corruption, fraud, theft)

- irregularities or unethical behaviour
- serious breaches of law or Egiss policies
- gross harassment, sexual harassment, or abusive behaviour
- major breaches of personal data security (GDPR)
- significant environmental damage
- threats to health, safety, or security
- deliberate deception, manipulation, or cover-ups

These examples are not exhaustive.

If you are unsure whether something is covered, you are encouraged to report it so it can be assessed.

3.1 What should not be reported via the whistleblower system

This channel is not for everyday workplace issues such as:

- dissatisfaction with salary or performance reviews
- conflicts with colleagues or managers
- general HR-related matters

These should be raised through existing internal channels (line manager, People & Culture).

4 How to raise a concern

Concerns must be submitted through our secure external whistleblower platform, Formalize.

The link is available on www.egiss.net and at the end of this policy.

Through the platform you can:

- report anonymously, or
- share your identity confidentially

The system guides you through the process. You can also:

- upload documents or evidence
- add more information later

- follow the progress of your case through a secure inbox

We encourage the use of the anonymous mailbox option (even if reporting anonymously), as it enables dialogue while protecting your identity.

5 How your concern is handled

All reports are received securely by Formalize and made available only to the Egiss Whistleblower Panel - a group of trained individuals responsible for handling cases professionally and objectively.

5.1 The process:

1. Receipt of report
You will receive confirmation within 7 days.
2. Initial screening
The panel assesses whether the report falls within the scope of the whistleblower rules.
3. Investigation
If the case is within scope, a factual investigation is carried out.
Depending on the matter, this may involve speaking with relevant individuals or reviewing documentation.
4. Escalation
The panel may inform Group Management or the Board of Directors when required.
If the concern involves a person in management or the Board, that person is excluded from the process.
5. Outcome and feedback
You will receive feedback within 3 months, as far as possible under the law.
Feedback may be limited to protect confidentiality.

5.2 Possible outcomes

- no further action (no basis for the concern)
- corrective measures
- disciplinary actions
- referral to authorities in case of criminal acts

6 Protection and confidentiality

Egiss fully complies with the Danish and EU Whistleblower Acts.

When you report a concern in good faith:

- you are legally protected
- you cannot face retaliation, negative treatment, or reprisals
- your identity is kept confidential
- the whistleblower panel is bound by strict confidentiality obligations

Your identity will only be disclosed if you provide explicit consent or if required by law (e.g., by police order).

If you choose to report anonymously, ensure you do not include information that could unintentionally reveal your identity.

Using the anonymous mailbox is recommended so the panel can contact you if clarification is needed.

7 Third-party provider and information security

Egiss uses Formalize, an independent and specialised platform for whistleblower reporting.

This ensures:

- secure submission and storage of all reports
- strict access controls
- protection of anonymity
- neutrality and independence in case handling
- full compliance with EU and Danish whistleblower legislation

7.1 Information security and certifications

- Egiss and Formalize are ISO 27001 certified, meaning all whistleblower data is handled within a controlled and audited information security framework.

- Formalize's solutions are independently validated and certified to recognised international compliance and security standards.
- Additional details can be found on the Formalize Trust Center: Formalize.

This strengthens confidentiality and ensures that the Egiss whistleblower scheme meets high standards of integrity and data protection.

8 Data protection (GDPR)

Egiss is the data controller for personal data processed in the whistleblower system. All data is handled in compliance with GDPR and Danish data protection rules.

8.1 Data retention

- If a report falls outside the system's scope, personal data is deleted immediately.
- Otherwise, data is stored only for as long as necessary to:
 - meet legal requirements
 - preserve evidence
 - follow up on related reports
 - manage disciplinary or legal processes

If information is added to an employee's personnel file due to misconduct, it will be deleted no later than 5 years after the employee leaves, unless there is a legal reason to keep it longer.

8.2 Your rights

Depending on the circumstances, you may request:

- access to your personal data
- correction of incorrect information
- restriction or deletion

You can contact:

Document: Whistleblower policy

Hanne Bak, Group CHRO
Email: hba@egiss.net
Phone: +45 20 852 390

You can also complain to the Danish Data Protection Agency (Datatilsynet).

9 External whistleblower scheme

If you prefer to report outside Egiss, you can use the National Whistleblower Scheme at the Danish Data Protection Agency: <https://whistleblower.dk/english>

This allows written and oral reporting.

10 Approval and review

This policy is approved by the Egiss Group Board of Directors.
It is reviewed at least every two years, or earlier if laws, operational conditions, or organisational structures change.

11 Link to the whistleblower system

[Egiss Whistleblower System | Home](#)

Anti-fraud Policy



2025

Policy owner: Hanne Bak, Group CHRO

Format: External

Communication form: Egiss.net

Policy review: Annually

For the purposes of this policy, 'Egiss' and 'Egiss Group' refers to Egiss A/S and its global affiliates.



Content



Introduction

Purpose 1

Policy

Procedure - preventions and detection measures 2

Definition 2

Targets and goals 2

Monitoring and compliance 2

Accountability and consequences 3

Responsibilities 3

Approval by the Board of Directors

Policy for adoption and amendments 4

Introduction

Egiss operates across multiple countries and serves customers, suppliers, and partners from a wide range of industries. Maintaining trust is fundamental to our business, and any form of fraud constitutes a serious breach of this trust. Fraud is strictly unacceptable and will result in severe consequences.

This policy establishes Egiss' framework for preventing, detecting, and addressing fraudulent activities, reinforcing our commitment to integrity, transparency, and accountability in all business operations.

This policy applies to all Egiss employees, contractors, consultants, business partners, and stakeholders. It covers all forms of fraud, including but not limited to:

- Financial fraud

- Corruption
- Misrepresentation
- Asset misappropriation

Egiss is dedicated to upholding the highest ethical standards in every aspect of its operations. Fraud not only undermines trust but also poses a significant risk to our reputation, employees, and stakeholders. We actively promote a culture of transparency and accountability to prevent fraudulent activities.

This Anti-fraud Policy is an integral part of Egiss' Code of Conduct and should be read alongside our Anti-bribery and Anti-corruption Policy, and Whistleblower Policy. Together, these policies define our ethical expectations and reinforce our commitment to responsible business practices.



Policy

Procedure - prevention and detection measures

Below measures are carried out to prevent and detect fraud:

- Internal controls and financial oversight
- Regular audits and risk assessments
- Employee training on fraud awareness and ethical conduct as part of the anti-bribery/anti-corruption awareness training
- Confidential reporting mechanisms (Whistleblower system)

Definition

Fraud includes any intentional act of deception for personal or financial gain, and includes but is not limited to:

- Any dishonest or fraudulent act, including forgery, falsification of documents and instruments, misrepresentation, impersonation and other activities
- Misappropriation of funds, securities, supplies or other assets
- Impropriety in handling or reporting of money or financial transactions
- Profiteering because of insider knowledge of company activities

- Disclosing confidential and proprietary information to outside parties
- Disclosing to other persons the security activities engaged in or contemplated by the company
- Accepting or seeking anything of material value from contractors, vendors or persons providing services / materials to the Company
- Destruction, removal or inappropriate use of records, furniture, fixtures and equipment and/or
- Any similar or related irregularity

Targets and goals

- 100% employee knowledge with our Code of Conduct
- 100% employee training in Fraud, Anti-bribery and Anti-corruption Policy
- 100% employee knowledge on Whistleblowing Policies and routines
- 100% compliance with Purchase Policy

Monitoring and compliance

Employees and stakeholders are encouraged to report suspicious activities via Egiss' designated whistleblower system. You can choose to make the report anonymously and rest assured that will be handled in strict



confidence, in accordance with the Danish Whistleblower Act and the EU Whistleblower Directive.

Accountability and consequences

In case a suspicion of fraud is raised, Egiss will:

- Investigate the reported case promptly and fairly;
- Cooperate with all relevant authorities;
- Decide on the appropriate disciplinary action which may include termination, legal proceedings, and financial penalties, depending on the severity of the fraud.

Responsibilities

Group Management of Egiss is responsible for ensuring compliance with this policy and foster a culture of integrity and will make sure that regular risk assessments and fraud prevention are reviewed.

The Whistleblower Committee will oversee the investigation of suspected fraudulent actions and make recommendations with regards to disciplinary actions and needed changes in procedures.

Employees are expected to report suspected fraud and adhere to ethical business practices. Beside raising a case within the whistleblower system, employees are also encouraged to work with their representatives in the Occupational safety and health organisation (OSH) and/or the union representative.

Procedure for adoption and amendments



This policy, and any amendments to it, must be adopted by the Board of Directors of Egiss Group.

Approved and adopted by the Board of Directors,

René von Staffeldt Beck, Chairman of the Board

