Anti-Corruption Policy

January 2026

Anti-Corruption Policy

Introduction

emagine Consulting A/S, Reg-no. 26 24 96 27, and its subsidiaries and associated companies (collectively the "Group") and employees are required to comply with this Anti-Corruption policy.

Our Goal

emagine Group´s scope is supplying resources and expertise within IT, tech and business management and our Anti-Corruption Policy must be read in that context.

The goal of this Anti-Corruption policy (the "Policy") is to ensure that all business activities of the Group comply with our company standards. emagine Group has zero tolerance towards bribery and corruption and condemns it in all its forms. It is our objective to counter and avoid bribery and corruption, both actively and passively. If employees are involved in bribery and/or corruption, they will be subjected to disciplinary actions and potentially criminal liability within the applicable laws. No abuse of power, nepotism or bribery including improper offers of payments to or from employees or organizations are tolerated.

Governance and Responsibilities

- The Executive Management oversees the implementation of this Policy and periodically reviews corruption risks.
- The Group CFO is responsible for maintaining financial controls, approval routines, and anti-corruption oversight.
- Managers are responsible for ensuring employees understand and comply with the Policy.
- Employees and contractors must comply with this Policy and report concerns in good faith.
- Cases may be escalated to Executive Management and, where relevant, the Board of Directors.

Policy

On those grounds, emagine Group has set forth fundamental principles to prevent bribery and corruption as well as to ensure compliance with national and international les, standards, and principles concerning anti-corruption in connection with emagine Group´s business operations.

General prohibition against bribery and corruption

In general terms, corruption can be described as the abuse of entrusted power for private gain. Bribery is part of corruption and is characterized as the offering, promising, giving, authorizing or accepting of any undue pecuniary or other advantage to, by or for a person to obtain or retain a business or other improper advantage.

Bribery of public officials and persons working in the private sector is illegal. A public official is a person who holds a legislative, executive, administrative or judicial position of any kind in a country or territory, whether elected or appointed; any person who performs public functions or public services.

Facilitation payment is characterized as unofficial, improper, small payments made to a low-level official to secure or expedite the performance of a routine or necessary action to which the payer of facilitation payment is legally entitled. emagine Group also considers facilitation payment as bribery and strictly prohibits such payments in all circumstances.

Gifts and hospitality

Gifts and hospitality are limited to expenditure, which is reasonable, proportionate and business related and should be limited to a maximum of 150 Euros to and from the same recipient per year. If a maximum of 150 Euros is exceeded, it must be registered in emagine Gift Log on the intranet and formally approved by the Group CPO.

Accordingly, gifts of low value can both be offered or received in reasonable quantities. Hospitality of low value (e.g. drinks, lunch or dinner), which is extended as a matter of courtesy, is in principle allowed. Gifts and hospitality towards public officials must be treated with caution and limited to modest hospitality only, while gifts should be avoided.

The acceptance of gifts and hospitality within the limitations set out in this policy shall be transparent and shall not improperly affect or influence the recipient's performance of his/her duties. Gifts and hospitality can neither be offered nor received too frequently nor at an inappropriate time in a tender phase, contract negotiation, pending legal proceedings, authorization process etc.

The term "gift" is understood very broadly and includes e.g. payment, gratuity, gratification, present, advantage, pecuniary or not, offered, promised, given or received, without any direct or indirect material or immaterial compensation, while hospitality means all forms of social amenity, entertainment, travel or lodging, or an invitation to a sporting or cultural event.

Giving or receiving money as a gift, whether in cash or through electronic means is strictly prohibited.

In addition, it is prohibited to give economic contributions or donations to political parties.

Political donations, contributions to political parties, or sponsorship of political campaigns are strictly prohibited.

Supplier and Business Partner Due Diligence

emagine Group expects suppliers, contractors, and business partners to comply with anti-corruption laws and this Policy.
To support this, the Group will:

- screen relevant suppliers for compliance and corruption risks
- include anti-corruption requirements in contracts

- conduct follow-up where non-compliance is suspected terminate cooperation with partners that violate anti-corruption rules

Commitments

This policy is based on the following commitments:

- emagine Group is committed to actively and passively countering and avoiding corruption in all its forms, including bribery and extortion.
- emagine Group complies with all relevant legislation and other applicable requirements in the countries we operate in.
- emagine Group is always committed to having a Whistleblower mechanism in place to ensure that there is a trusted mechanism for hearing, processing and settling internal and external bribery and corruption concerns.
- emagine Group is committed to having frequent and adequate training of all employees – especially those that have frequent interactions with external stakeholders and customers.
- emagine Group is committed to investing in security measures to counter and avoid all kinds of corruption and bribery throughout society.
- emagine Group is committed to having relevant controls in place to ensure adherence with this policy.
- emagine Group commits to deliver communication and training in Anti-corruption annually.
- emagine Group is a signatory to UN Global Compact and is continuously working to incorporate its ten principles into our business strategies and daily operations.

ESRS-Required Anti-Corruption Metrics

As part of CSRD/ESRS G1 compliance, emagine Group reports annually on:

- number of confirmed corruption incidents
- number and type of whistleblowing reports related to corruption
- disciplinary actions resulting from corruption or attempted corruption
- percentage of employees trained in anti-corruption
- percentage of relevant suppliers screened for corruption risks
  These indicators enable transparency and continuous improvement.

Reporting

emagine Group reports on the Anti-corruption incidents annually and in accordance with applicable laws and regulations. The policy is part of our ESG program set in the Management Review in our Annual Report and our communication on progress to the United Nations Global Compact. KPI`s, objectives and targets shall be evaluated annually, and new shall be established when relevant and in alignment with other Emagine Group targets and strategies.

Annexes

- Annex 1: Document Specification
- Annex 2: Actions and KPIs

Annex 1: Document Specification

Anti-Corruption Policy

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Last validated by:	

REVISION HISTORY

This Anti-Corruption policy is reviewed to ensure its continuing relevance to the systems and processes that it describes. A record of contextual additions or omissions is given below:

Version	Summary of Changes	Revision Author	Date
1.0	Document Creation	Kenneth Wegner	11.2023
1.1	Review and update	Jesper Diget	12.2023
1.2	Policy review, classification changed to public	Kenneth Wegner	02.2024
2.0	Review and update – format, purpose, goal, removed policy review, miscellaneous, policy objective paragraph	Kenneth Wegner	11.2024
2.1	Review and updated	Kenneth Wagner	02.2026

APPROVAL

Name	Position	Signature	Date
Anders Gratte	CEO		

Annex 2: Actions and KPIs

Capability Building

In 2023 we built and communicated our Anti-Corruption Policy.

In 2024 we have planned to implement:

- Anti-Corruption Policy training for all employees.

Our target is to have min. 50% of our employees through the training before August 2024. And 100% of all new employees before 1 January 2025.

Assessment

emagine will on a regular basis assess the risk of being involved in fraud and corruption and take reasonable steps to reduce identified risks.

emagine will make sure to Integrate the principles in relevant internal procedures

emagine will keep a written procedure (and a policy) for how to handle potential complaints from employees and external stakeholders through normal manager channels. And we will keep a Whistleblower solution (anonymous by choice) both for internal and external stakeholders.

Targets

emagine will:

- monitor compliance with the requirements through internal sustainability reporting and in/external reporting channels.
- Number of Whistleblower incidents at 0.