

Anti-bribery and anti-corruption policy

Introduction

The Outpost24 Group is committed to comply with applicable Anti-Bribery and Anti-Corruption legislation. This is also what our customers expect of us. Therefore the Outpost24 Group has created an Anti-Bribery and Anti-Corruption program that makes us compliant with the UK Bribery Act and the US Foreign Corrupt Practices Act. These acts are some of the strictest Anti-Bribery and Anti-Corruption legislations in the world and we believe that being compliant with these legislations show how serious we take this.

The Outpost24 Group does not tolerate any violation of any applicable Anti-Bribery or Anti-Corruption laws, regulations, best practices, or the Outpost24 Anti-Bribery/Anti-Corruption Policy. Please read this "Anti-Bribery and Anti-Corruption Policy" which will be available on the Intranet as well as on outpost24.com as amended from time to time. Further, please note that on an annual basis, training in this Anti-Bribery and Anti-Corruption Policy as well as the Outpost24 Group's Anti-Bribery and Anti-Corruption Programme will be provided and it is mandatory to participate in such training.

All employees must acknowledge having received the Anti-Bribery and Anti-Corruption training.

All partners, distributors, resellers, ambassadors etc. must be assessed by the Outpost24 Group before being on boarded as well as certify that they comply with the Anti-Bribery and Anti-Corruption Programme which the Outpost24 Group has in place from time to time.

Any breaches of the Outpost24 Group's Anti-Bribery and Anti-Corruption Program or the above-mentioned legislations will result in disciplinary action and may result in immediate termination of the breaching employee's employment with the Company or immediate termination of the breaching partner/supplier/reseller etc. agreement with the Outpost24 Group.

If you have any questions to the Anti-Discrimination Policy, please contact the Legal Department at legal@outpost24.com.

Helpful definitions

- **Bribe:** Anything of value given in an attempt to affect a person's actions or decisions in order or to gain or retain a business advantage. Anything of value includes cash, entertainment or other gifts or courtesies.
- **Corruption:** The misuse of a public office or power for private gain or the misuse of private power in relation to business outside the realm of government. "The legislation prohibits offering to pay, paying, promising to pay, or authorizing the payment of money or anything of value to a foreign official in order to influence any act or decision of the foreign official in his or her official capacity or to secure any other improper advantage in order to obtain or retain business." Please note that private-to-private bribery is also prohibited as well as both the giving and receiving of bribe.



- Facilitation payments: Sums paid to government officials to facilitate or expedite routing. Non-discretionary government actions are considered facilitation payment. "Giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly or to reward that person for having already done so."
- Kickbacks: The return of a sum already paid or due as a reward for awarding or furthering business.

Typical areas of bribery

The areas of business where corruption, including bribery, most often occur include:

1. Gifts, entertainment and hospitality
2. Facilitation payments
3. Procurement processes
4. Political, community and charitable Contributions

Gifts, entertainment, and hospitality

Gifts, entertainment and hospitality are acceptable if they are reasonable and proportionate and made in compliance with the Outpost24 Group's Anti-Bribery and Anti-Corruption program including this policy. Please note that even though gifts, entertainment and/or hospitality is made in good faith, it can still be considered a breach of the legislation and this policy.

Criteria for assessing if a gift, entertainment and/or hospitality are for example:

- Is the intent to build a relationship or is it something else?
- Can the details stand for public control?
- If we were the receiving party, how would we perceive it?

Gifts

As a ground rule, you cannot give presents to customers or potential customers. If you do want to give gifts which are not Outpost24 merchandises, please reach out to the Legal Department and the CFO for approval.

If you receive presents/gifts that are not customer/potential customer merchandises, these must be registered. Please reach out to the Legal Department for registration of such gifts. Date, item, estimated value and the identity of who gave the gift/present must be provided to the Legal Department for registration.



Going out

You can of course still take a customer/potential customer out for lunch/dinner as long as the costs are reasonable for the country and nothing specific has been agreed to in writing otherwise with the customer/potential customer.

Facilitation payments

Facilitation payments are not allowed and if you are in doubt whether a payment could be regarded as such, ask the Legal Department.

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Procurement process

When an employee is to select a supplier regardless if it is on boarding a new supplier or renewing an existing agreement, the employee must follow Outpost24 processes, this policy and adhere to the system of internal controls. Supplier selection should never be based on receipt of a gift, hospitality or payment. The Outpost24 Group want to have suppliers that deliver the best services at the best price based on a fair competition.

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Political community and charitable contributors

You are not allowed to make political contributions from Outpost24 funds without authorization from the CFO.

Books, records, and internal control requirements

Expenses must never be hidden or purposefully misclassified and they should be able to pass an external audit. To ensure this, international anti-corruption laws generally require detailed and accurate accounting records for transactions, including cash and bank accounts. The Outpost24 Group must ensure we maintain accurate books, records and financial reporting, including a defined approval and controlling system to be applied on the financial records.

You are responsible

The Outpost24 Group takes corruption and bribery very seriously as mentioned in this policy. Bribery is a criminal offense. As an employee, supplier, partner, reseller etc., you will be accountable whether you pay a bribe yourself or whether you authorize, assist, or conspire with someone else to violate an anti-corruption or anti-bribery law. Punishment for violating the law are against you as an individual and may include imprisonment, probation, mandated community service and significant monetary fines which will not be paid by Outpost24.

Questions or how to raise a concern

If you want to ask a question about the requirements in this policy or are concerned that an anti-corruption violation is occurring or has occurred, report it immediately to the Legal Department.

Furthermore, a whistleblower hotline has further been establish, in order for any employee, supplier, partner, reseller etc. to report incidents on an anonymous basis.

<https://wrs.expolink.co.uk/Outpost>

If you are in doubt in any way on how to interpret any of the above questions in a given situation, ask the Legal Department at legal@outpost24.com.

Policy ownership

This Policy is owned by Outpost24's Legal Department. As the law is constantly changing, this policy is subject to review and the company reserves the right to amend this policy without prior notice.