



Document:	Lifecare AS & Subsidiaries – Anti-Bribery & Anti-Corruption Policy
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Lifecare AS & Subsidiaries

Anti-Bribery & Anti-Corruption Policy

1. ABOUT THIS POLICY

It is Lifecare's policy to conduct all our work in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships, in accordance with all rules and legislations relating to anti-bribery and corruption in Norwegian, German or any other country of domicile for persons working for us, as well as any country we operate in.

Any employee of the Lifecare Group who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. Any non-employee who breaches this policy (or we have reasonable suspicion to believe this is the case) may have their contract terminated with immediate effect.

This policy does not form part of any employee's contract of employment, and we may amend it at any time.

2. WHO MUST COMPLY WITH THIS POLICY?

This policy applies to all persons working for us or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives, and business partners.





3. WHAT IS BRIBERY?

Bribery means a financial or other inducement or reward for action which is illegal, unethical, a breach of trust, or improper in any way. Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.

Bribery includes offering, promising, giving, accepting, or seeking a bribe.

All forms of bribery are strictly prohibited. If you are unsure about whether a particular act constitutes bribery, raise it with your manager or Kine Hereid, Investor relations/Controller at Lifecare (kine.hereid@lifecare.no).

Specifically, you must not:

- a. give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received in return, or to reward any business received; or
- b. accept any offer from a third party that you know, or suspect is made with the expectation that we will provide a business advantage for them or anyone else; or
- c. give or offer any payment (sometimes called a facilitation payment) to a government official in any country to facilitate or speed up a routine or necessary procedure; or
- d. threaten or retaliate against another person who has refused to offer or accept a bribe or who has raised concerns about possible bribery or corruption.

4. GIFTS AND HOSPITALITY

This policy does not prohibit the giving or accepting of reasonable and appropriate hospitality for legitimate purposes such as building relationships or maintaining Lifecare's image or reputation.

A gift or hospitality will not be appropriate if it is unduly lavish or extravagant or could be seen as an inducement or reward for any preferential treatment (for example, during contractual negotiations or a tender process).

Gifts must be of an appropriate type and value depending on the circumstances and taking account of the reason for the gift. Gifts must not include cash or cash equivalent (such as vouchers) or be given in secret. Gifts must be given in the name of Lifecare – not your own name. Personal gifts of low value may be given to our existing suppliers and business partners, and we can accept equivalent gifts from them.

5. RECORD-KEEPING

You must declare and keep a written record of gifts given or received with a value extending EUR 100. Unusual hospitality must also be declared and reported. As a guidance, third party expense coverage/hospitality extending EUR 300 should be considered as unusual. You must also submit all expenses claims relating to hospitality, gifts, or payments to third parties in accordance with our expenses policy and record the reason for expenditure.





All accounts, invoices, and other records relating to dealings with third parties including suppliers should be prepared with strict accuracy and completeness. Accounts must not be kept “off-book” to facilitate or conceal improper payments.

6. HOW TO RAISE A CONCERN

If you are offered a bribe or asked to make one, or if you suspect that any bribery, corruption, or other breaches of this policy has occurred or may occur, you must notify your manager or Lifecare’s Controller as soon as possible.

7. PROTECTION

Personnel who refuse to take part in bribery or corruption, or report in good faith any suspicion under this policy that an actual or potential bribery or other corruption offence has taken place or may take place in the future, will be protected from detrimental treatment/ retaliation. Detrimental treatment includes dismissal, disciplinary action, threats, or other unfavorable treatment connected with raising a concern.

