



LIFECARE

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**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 Norway, Germany, the United Kingdom or any other country of domicile for persons working for us, as well as any country we operate in.

The Norwegian anti-corruption legislation is amongst the strictest in the world, and prohibits all forms of corruption, including bribery, facilitation payments and trading in influence. The Act also prohibits corruption performed indirectly through agents, consultants, or other intermediaries. The Act applies to all Norwegian citizens and companies, as well as foreign companies and individuals residing in Norway, for corruption committed in Norway and abroad, regardless of whether the action is a criminal offence in the other country where it is taking place or not.

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. 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, extravagant, frequent 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 shall 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. TRADING IN INFLUENCE

Trading in influence refers to the situation where a person misuses his/her influence over a decision-making process for a third party (person, institution or government) in return for loyalty, money or any other material or immaterial undue advantage.

You must never provide an improper advantage to someone to influence the performance of a third party's duties. You must always ensure transparency, proper due diligence and reasonable fees when engaging with third parties.

6. BUSINESS RELATIONSHIPS

Lifecare's Supplier Code of Conduct states our expectations related to ethical principles, anti-bribery laws, anticorruption and business conduct for suppliers, subcontractors, and other business relationships.

You must always ensure transparency and reasonable fees when engaging with third parties. We perform competitive tendering for procurement exceeding EUR 50 000. Before entering into a business agreement, an appropriate risk-based due diligence of corruption risk must be made, assessing the services or activities of the business partner and the corruption risk profile of the country of operation.

7. DONATIONS AND SPONSORSHIPS

Donations or sponsorships shall under no circumstance be used for illegal purposes (such as a bribe or payment facility) or to create impropriety. Requests for donations or sponsorships are treated fairly and all grants must be based on objective criteria.

8. CONFLICT OF INTERESTS

You must behave impartially in all business dealings, and not misuse Lifecare's resources for personal gain. You must avoid situations that could lead to an actual or perceived conflict with company interests or potentially have a negative effect on your judgement.



You must declare any conflicts of interest or the likelihood of a future conflict to your manager. Potential board members and key employees are screened for conflicts of interest, and board members regularly declare any conflicts of interest.

9. RECORD-KEEPING

You must declare and keep a written record of gifts given or received with a value extending NOK 500 (approx EUR 50 or equivalent amount in local currency). Unusual hospitality must also be declared and reported. As a guidance, third party expense coverage/hospitality extending NOK 3,000 (EUR 300 or equivalent amount in local currency) 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.

10. 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, or if you are unsure about whether a particular act constitutes bribery, you must notify your manager or Lifecare's CFO as soon as possible.

11. 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.