

Gift and Entertainment Policy

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1. Objective

This policy describes the rules the employee shall consider when accepting or offering any gifts and/ or entertainment. Henceforth, if Devyser's employees receive or present gifts/ entertainment, this action can give rise to or the semblance of a manipulation or a conflict of interest. This policy is grounded in Devyser's Code of Conduct and in the Swedish Tax Agency rules on inducements.

2. Scope

This Gift and Entertainment Policy applies to all Devyser's employees worldwide, as well as temporary personnel, board members, consultants and others acting and/or working on its behalf. Managers are responsible for making the Gifts and Entertainment Policy known in their teams, and for promoting and monitoring compliance with this policy. The CFO is responsible for administration, revision and interpretation of the Gift and Entertainment Policy.

3. General Principals Regarding Gifts and Entertainment

- Devyser employees and third parties acting on behalf of Devyser, must not offer gifts or entertainment to government officials without prior approval from the C-Level manager or the CFO.
- Gifts and entertainment are subject to the laws and regulations of the country where the gift and entertainment are offered, as well as any other applicable laws and regulations that Devyser is subject to. If there is uncertainty about whether a gift is appropriate, the CFO should be consulted before any gift or entertainment is provided to business partners or other stakeholders.
- If the timing of a decision regarding business transactions, or anticipation of a decision regarding the awarding of any new or repeated business, coincide and might be influenced, or perceived to be influenced, by an accepted gift or entertainment, the gift or the entertainment shall be approved by the CFO.
- Entertainment may only be accepted if it is appropriated and in proportion for the type of relationship and/or occasion for which it is presented.
- Under specific circumstances, the CFO may set stricter rules regarding gifts and entertainment.
- Should the CFO be of the opinion that a received gift or expense paid is not appropriate, or not in accordance with the guidelines described in this Policy, the gift or expense should neither be accepted nor retained.
- As a general rule, gifts or entertainment received or given of a value above SEK 500 should be confirmed by the CFO before accepted or offered.

4. Definitions

Gift - Any item or service given or received that holds monetary or non-monetary value, including but not limited to physical gifts, invitations or donations.

Entertainment - Includes business meals and events such as sports events, shows, concerts etc. For the purposes of this policy, coffees, soft drinks, light snacks etc. are not considered to be entertainment.