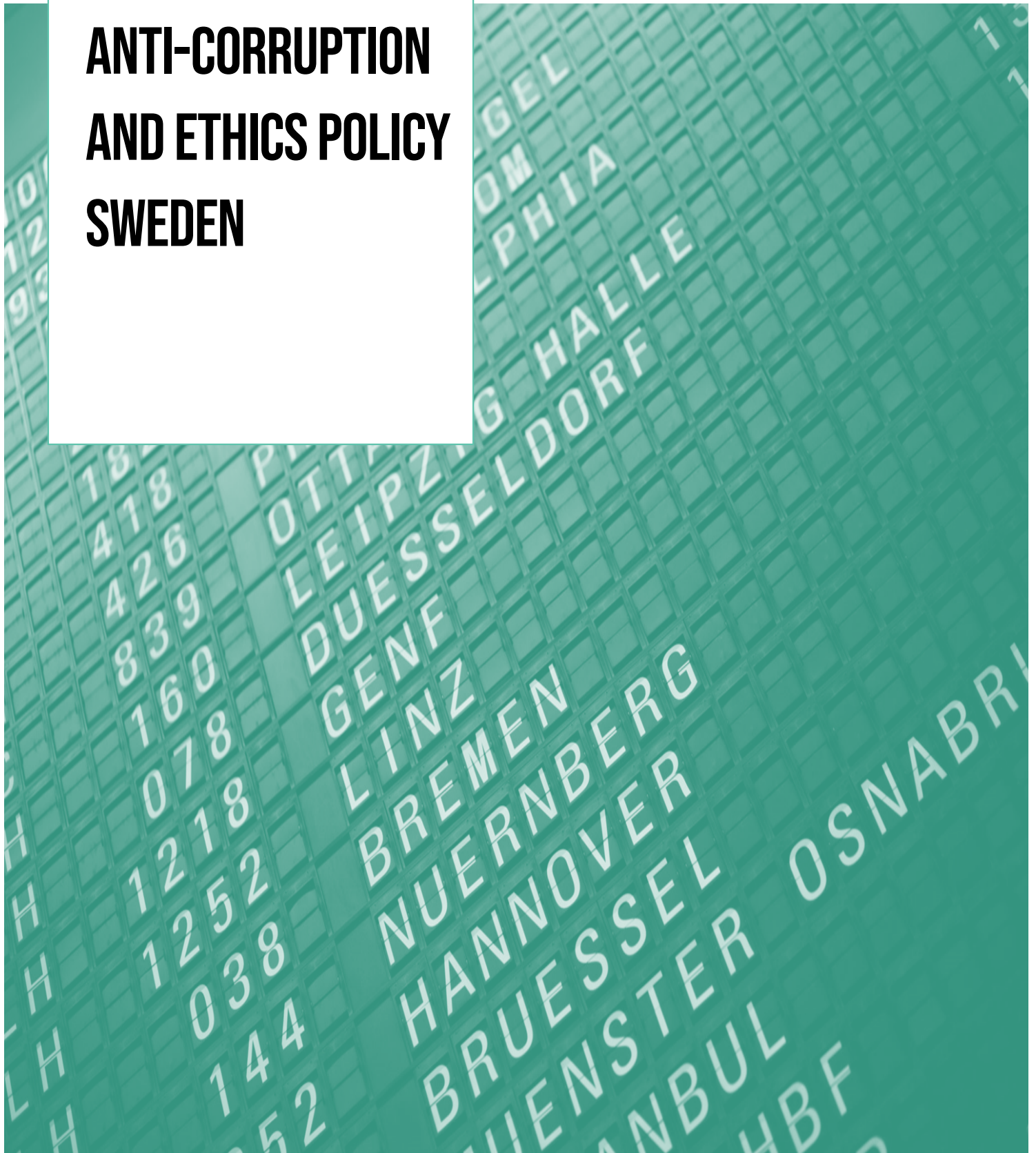


ANTI-CORRUPTION AND ETHICS POLICY SWEDEN





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Purpose and Scope

Aurora Construction Consultancy is committed to conducting its business in an ethical and lawful manner. This policy sets out the ethical principles and legal obligations related to anti-corruption, bribery, and ethical business conduct within our organisation. It applies to all employees, directors, contractors, agents, and business partners. The policy aligns with Swedish law, including the Swedish Penal Code (Brottsbalken), the Act on Penalties for Money Laundering (2014:307), and the Whistleblower Protection Act (2021:890), as well as the RICS Rules of Conduct



Ethical Standards and Legal Compliance

Our company adheres to the highest standards of ethical behaviour, integrity, and transparency. Employees must comply with the following:

Bribery and Corruption (Swedish Penal Code, Chapter 17 & 20)

- Employees must not offer, give, request, or accept bribes or other improper benefits. Bribery includes payments, gifts, or favours intended to influence a decision-maker unfairly.

Conflicts of Interest (RICS Rule 1 & Swedish Penal Code, Chapter 10)

- Employees must disclose any personal or financial interests that may conflict with their professional duties. Transactions where conflicts arise must be documented and approved.

Fraud and Financial Crime (Swedish Penal Code, Chapter 9)

- Fraudulent activities such as misrepresentation, embezzlement, or financial deception are strictly prohibited and subject to disciplinary action and legal consequences.

Money Laundering Prevention (Act on Penalties for Money Laundering, 2014:307)

- Employees must comply with anti-money laundering regulations by reporting suspicious transactions and ensuring due diligence on financial dealings.



Gifts, Hospitality, and Donations

We recognise that the exchange of gifts and hospitality can be a legitimate part of building business relationships. However, strict guidelines must be followed to ensure transparency and compliance with anti-bribery laws.

Prohibited Actions:

- Gifts in exchange for favours, excessive entertainment, or lavish expenses.
- Gifts or hospitality that could be perceived as influencing business decisions.

Approval Required:

- Gifts, entertainment, charitable donations, or sponsorships must be pre-approved through the ROI form before proceeding.
- Any charitable donation must be legal, ethical, and free of conflicts of interest, requiring approval from the Management Board.

Tax and Regulatory Compliance:

- All gifts, entertainment, donations, and hospitality—whether given or received—must comply with Swedish tax laws and regulations.



Whistleblowing and Reporting Violations (Whistleblower Protection Act, 2021:890)

Employees who suspect corruption, fraud, or ethical violations must report it through our designated whistleblowing channels.

Protection Against Retaliation:

- Employees reporting in good faith are legally protected from dismissal, discrimination, or harassment.

Confidentiality:

- Reports will be handled confidentially and in compliance with whistleblower protection laws.

Accessing the Whistleblower Report:

- The whistleblower report link is pinned in the HR channel under the Administration Team in Microsoft Teams.
 - Go to the channel's "Posts" tab.
 - Click on "Open Channel Details" in the top right corner, next to the search icon (or press Alt + P as a shortcut).
 - Select "Pinned" to view the pinned conversation containing the whistleblower report link.
- The link is also available on the front page of the SharePoint Hub for easy access.
 - Go to <https://auroracc.sharepoint.com> and click on "Whistleblower / Grievance Report" tab to access the form. It is located on the righthand side of the page.

Responsibilities and Enforcement

Management:

- Responsible for fostering an ethical culture, providing training, and ensuring compliance.

Employees:

- Must adhere to this policy and report any violations.

Non-Compliance:

- Violations may result in disciplinary action, termination, or legal proceedings.



Training and Awareness

Aurora Construction Consultancy will provide regular training to all employees to ensure they understand the risks and responsibilities related to bribery and corruption. Compliance training is mandatory for all employees, contractors, and business partners.

Record-Keeping and Audits

To ensure transparency and accountability, we must maintain proper financial records and implement internal controls that document all transactions with third parties.

- A Register of Interests will be maintained to record any potential conflicts of interest.
- Internal audits will be conducted at planned intervals to assess compliance with this policy.
- Failure to implement any aspect of this policy will be considered a breach and subject to sanctions.
- All purchases must follow our Purchase Order (PO) and approval system, which requires two separate approvers.
- Any purchase exceeding 100,000 SEK must be approved at board level.
 - Detailed guidelines on this process can be found in Microsoft Teams under the Administration Team > HR channel > Files > 09. Instructions and Guidelines > SharePoint.



Professional and Ethical Standards

As a firm regulated by the RICS, we are required to follow a set of Global Professional and Ethical Standards:

- **Act with Integrity** – Be honest and straightforward in all business dealings.
- **Provide a High Standard of Service** – Ensure that clients and partners receive the best possible service.
- **Promote Trust in the Profession** – Act in a manner that upholds the reputation of the organisation and industry.
- **Treat Others with Respect** – Maintain professionalism and respect in all interactions.
- **Take Responsibility** – Be accountable for all actions and report any misconduct.

Policy Review

This policy will be reviewed annually and updated as needed to align with legal and regulatory developments.

ANTI-CORRUPTION AND ETHICS POLICY SWEDEN

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