

# Anti-Bribery & Anti-Corruption Policy



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# 1

## Executive Summary

Northern Data Group (hereinafter “Northern Data” or “Group”) is committed to the highest standards of integrity, ethical conduct and compliance across all business activities. Headquartered in Germany with operations in the Netherlands, Norway, Sweden, Ireland, Portugal, the United Kingdom, Canada and the United States, we uphold all applicable international and national Anti-Bribery and Anti-Corruption regulations.

This Anti-Bribery and Anti-Corruption Policy (hereinafter “Policy”) reinforces our zero-tolerance approach toward bribery, corruption, fraud, unethical influence, and improper business advantages. It establishes binding requirements for all employees, executives, and Third Parties acting on our behalf.

This Policy ensures compliance with applicable regulations including:

- [German Anti-Corruption Act \(Sec 299 StGB\)](#)
- [UK Bribery Act 2010](#)
- [U.S. Foreign Corrupt Practices Act \(FCPA\)](#)
- EU Member State Anti-Corruption laws
- [EU Whistleblower Protection Directive \(2019/1937\)](#)

This Policy also aligns with our Environmental, Social, and Governance (ESG) commitments, recognizing that Anti-Corruption is integral to sustainable business conduct, ethical governance, and social responsibility.

We require every member of our organization, from board members to entry-level employees and external contractors, to act responsibly and in full compliance with these standards.

# 2

## Scope

This Policy applies to all employees from Northern Data AG and its subsidiaries, and operations of Northern Data globally, ensuring that ethical practices are consistently upheld regardless of location or local customs. Additionally, the Policy is designed to ensure that Third Parties understand and adhere to their obligations in preventing Bribery and Corruption.



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## Definitions

„**Bribery**“ encompasses any action involving the giving, receiving, soliciting, promising, or offering of an improper incentive or anything of value - either directly or indirectly - with the intent to influence or gain an unfair business advantage, whether financial or otherwise, to which a company or person would not otherwise be entitled. Bribery is not limited to cash payments; it may include any item of value, such as in-kind gifts, luxury items, charitable contributions, tickets, entertainment, business and employment opportunities, or any other favor intended to influence the behavior of a government official or any other person to act in a dishonest, illegal, or untrustworthy manner. Such acts, intended to secure improper business, contractual, regulatory, or personal advantages, are strictly prohibited.

„**Corruption**“ includes bribery, facilitation payments, and any other form of unethical business conduct involving the misuse of authority or position, whether in the public or private sector, for personal or commercial gain.

„**Anti-Bribery and Anti-Corruption Laws**“ refers to all applicable international and local laws that prohibit bribery, corruption, improper influence, and related financial misconduct. These include, but are not limited to, the [German Anti-Corruption Act \(Sec 299 StGB\)](#), the [U.S. Foreign Corrupt Practices Act](#) and the [U.K. Bribery Act 2010](#), and any other applicable Anti-Bribery and Anti-Corruption laws in the jurisdictions in which the Group operates.

These laws commonly require organizations to maintain adequate internal financial controls, prevent improper benefits, and keep accurate and transparent books and records.

„**Government Officials**“ refers to offering or providing any benefit to influence a government official is prohibited. Prior approval from the Legal and Compliance team is required before engaging or hiring any government official or their immediate family members.

„**Third-Party**“ refers to any individual or organization who are authorized to act for or on behalf of Northern Data, and may include current and prospective clients, business partners, representatives, lobbyists, suppliers, vendors, resellers, distributors, subcontractors, agents, advisors, consultants and custom brokers.

# 4

## Guiding Principles

At Northern Data integrity is our unwavering standard – we have zero tolerance for Bribery in any form and will never knowingly enable corrupt practices by others. We do not compromise our principles for any business opportunity.

### **We have a zero-tolerance Policy for Bribery.**

It is strictly forbidden to offer, promise, give, or accept anything of value to or from Government Officials, political parties, or commercial entities with the intent to improperly influence business decisions or gain unfair advantages.

### **We prohibit Third Party Bribery on our behalf.**

You must not use intermediaries to engage in actions we ourselves cannot take. Be vigilant of “red flags” that might indicate corrupt behavior by Third Parties representing Northern Data.

### **We avoid even the appearance of impropriety.**

Our conduct shall be beyond reproach, steering clear of situations that might be perceived as questionable, even if not explicitly prohibited.

### **We maintain precise and transparent financial records.**

All transactions, regardless of size, must be accurately documented. Adhere to our record retention guidelines meticulously.

### **We respect and comply with local laws.**

While this Policy sets a global minimum standard, many countries have stricter regulations. You must comply with both our Policy and any more stringent local requirements in the jurisdictions where we operate.

We further commit to embedding Anti-Bribery and Anti-Corruption compliance within our ESG strategy and corporate governance systems, ensuring transparency and accountability in all business activities.



## 5

## Responsible Business Interactions and Contributions

### 5.1. Gifts, Entertainment & Hospitality

We are committed to using our resources responsibly and ethically. Under no circumstances should you offer or promise anything of value to a Third Party in order to improperly influence their decisions. You may provide or accept gifts, meals, travel, entertainment, and other items of value only when appropriate and within defined limits. Soliciting items of value from any Third Party is strictly prohibited. While modest gifts are generally allowed, cash and extravagant items are not. Additionally, gifts should not be provided repeatedly to the same recipient. It is strictly prohibited for suppliers to offer, and for any Northern Data employee to accept, any gifts, entertainment, or favors (including, but not limited to, tickets to sporting events) during a tendering process, as these actions are expressly forbidden and must not be used to influence tender outcomes or award decisions.

Items or activities that could damage Northern Data's reputation, such as those involving sexually explicit content or gambling, must never be provided to anyone.

All such interactions must align not only with legal requirements but also with our ESG framework to ensure responsible and transparent stakeholder engagement.

For detailed guidance, refer to Northern Data's Gift Policy and Entertainment & Hospitality Policy and our Gifts, Entertainment & Hospitality, Donations or Sponsorships Register and Supplier Code.

### 5.2. Participation in and Organization of Events

Participation in or organization of events, such as conferences, networking symposiums, seminars, and business gatherings, can pose risks under Anti-Bribery and Anti-Corruption Laws, as these settings may involve the exchange of gifts, entertainment, or other amenities that could be perceived as attempts to influence business decisions. To mitigate these risks, Northern Data requires that all event-related expenditures be directly related to legitimate business purposes and conducted transparently. Any amenities provided to non-Northern Data attendees must be reasonable, approved in advance, and consistent with Northern Data's Gift Policy and Entertainment & Hospitality Policy and our Gifts, Entertainment & Hospitality, Donations or Sponsorships Register and Supplier Code. Additionally, gifts or entertainment should not be extended to influence business outcomes, particularly in relation to government officials or clients involved in competitive bidding or contract negotiations. Therefore, all expenses related to such events must be carefully reviewed to avoid actual or perceived Conflicts of Interest, see Conflict of Interest Policy.

### 5.3. Sponsorship & Donation

Sponsorships and charitable donations are allowed only when they support Northern Data's legitimate business objectives and do not influence decision-making inappropriately. All sponsorships and donations must be transparently documented, align with ethical standards, and receive prior approval from the Compliance or Legal Department. Sponsorships must serve a clear business purpose, with costs proportionate to expected benefits, as outlined in our Sponsorship and Donations Policy. All payments are made to organizations, not individuals, and are closely tracked for transparency and compliance oversight and must be entered into our Gifts, Entertainment & Hospitality, Donations or Sponsorships Register.

Each contribution must undergo a compliance and legal review before approval to ensure full transparency and ESG alignment, in particular regarding Anti-Corruption and social impact considerations.

### 5.4. Conflicts of Interest

Employees are expected to avoid situations that could create, or appear to create, a conflict between personal interests and Northern Data's interests.

#### Examples include:

- Financial or personal relationships with a competitor, supplier, or customer.
- Engaging in external business activities that interfere with job responsibilities at Northern Data.

All potential conflicts must be disclosed to our Compliance Team via the Compliance Service Desk, undergo appropriate reviews, obtain necessary pre-approvals, and adhere to our Conflict of Interest Policy and employees must recuse themselves from any decision-making processes where a conflict exists. This policy explicitly forbids practices such as accepting gifts from vendors in exchange for awarding them contracts, or intentionally overpaying vendors to receive kickbacks. These actions are considered violations of our Policy and are not tolerated.





## Integrity in Political Contributions and Government Engagement

### 6.1. Political Contributions

Northern Data does not contribute to political parties, organizations, candidates, or individuals involved in political activities without explicit authorization.

Political contributions are only permitted under the following strict conditions:

- They must receive prior written approval from Management Board /Supervisory Board.
- A legal and compliance review must be completed before any contribution is made.
- All political contributions, whether monetary or in-kind, must be registered in our Gifts, Entertainment & Hospitality, Donations or Sponsorships Register.
- No contributions may be made to improperly influence any business decision or regulatory process.

This ensures that all political activities align with our commitment to ethical conduct, transparency, and compliance with global Anti-Corruption standards.

### 6.2. Hiring or Engaging Government Officials

Hiring or engaging a Government Official, or any of their immediate family members, to improperly influence the official or in exchange for any undue favor or benefit is strictly prohibited. Prior to hiring a government official or their relative, prior approval from the Legal and Compliance Department must be obtained.

All such hires must also be evaluated for ESG compliance and recorded transparently to prevent any appearance of impropriety.





## Managing Third-Party Interactions and Travel Compliance

Third-Party due diligence includes an integrity and compliance risk assessment covering Anti-Bribery, Anti-Corruption, Conflicts of Interest, sanctions, adverse media screening, and other relevant ethical and governance risk indicators. Where applicable and proportionate, this may also include environmental, social, and human rights risk considerations, consistent with the Group's commitment to responsible business conduct, without implying formal adoption of external certification standards.

### 7.1. Engagement of Third-Parties

Northern Data may engage various Third Parties (see definition of "Third Parties" above) and maintains strict standards to ensure ethical and lawful conduct by those. Because improper actions by Third Parties can expose Northern Data to liability, we are diligent in both our selection and oversight of these relationships. Northern Data mandates that all these Third Parties adhere to this Policy and comply with all applicable laws and professional standards when conducting business on Northern Data's behalf.

**Selection and Compliance Requirements:** All Third Parties must be reputable, legitimate entities or persons chosen based on the merits of their services, and must operate in compliance with all applicable laws. Compensation and fees paid to Third Parties must be fair, transparent, and strictly for documented services, with payments only

directed to locations relevant to the Third Party's services.

**Ethical Commitments and Conflict of Interest:** Third Parties must adhere to Northern Data's ethical standards and agree to avoid Bribery and Corruption. They must also disclose and avoid Conflicts of Interest in any transaction, including personal or financial ties to other parties involved. Additional approval from the Compliance / Legal Department is required if a Third Party has any connection to Government Officials.

**Monitoring and Red Flags:** Ongoing monitoring of Third Party actions is critical. Employees are expected to be vigilant for any "red flags" that might indicate unethical practices, such as requests for unusual payment terms or indications of potential Bribery. Any concerns should be immediately reported to the Compliance Department.

### 7.2. Travel booking for Third-Parties

**Travel Booking for Third Parties:** Northern Data may, in limited and approved cases, cover travel expenses for Third Parties if directly related to a legitimate business purpose. All travel arrangements must comply with Northern Data's Travel Booking Policy to ensure expenses are appropriate, transparent, and aligned with company standards.

## 8

## Accurate Books and Records

Northern Data is legally obligated to maintain precise and fair financial records that accurately reflect all transactions, expenses, and asset dispositions. We are also required to implement a robust system of internal accounting controls to ensure transparency, proper authorization, accurate execution, and truthful recording of all transactions. As an Northern Data employee, you are responsible for:

**As an Northern Data employee, you are responsible for:**

1. Adhering to our internal control systems
2. Ensuring your colleagues and Northern Data's vendors/contractors do the same
3. Avoiding any form of corrupt activities or expenses
4. Recording all transactions completely and accurately in Northern Data's books and records

Our commitment to financial integrity safeguards stakeholder trust, ensures legal compliance, and reinforces strong governance and transparency as key elements of responsible and sustainable business practice.

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## Accountability and Liability

Northern Data holds all employees, officers, and representatives accountable for adhering to this Anti-Bribery and Anti-Corruption Policy. Senior Management and Board Members are responsible for promoting a culture of integrity, ensuring appropriate oversight of Anti-Corruption measures, and supporting the implementation of effective compliance and governance practices across the Group.

Non-compliance, whether intentional or due to negligence, may expose individuals and the company to legal and financial liabilities, including fines, penalties, and reputational harm.

If an employee has actual knowledge or a strong suspicion that a Third Party may engage in corrupt practices and consciously disregards, ignores, or turns a blind eye to these actions, they could be held personally responsible. Employees found to be in breach of this Policy may face disciplinary actions up to and including termination.

Additionally, any Third Party acting on behalf of Northern Data who fails to comply with these standards may have their contract terminated and could be subject to legal action.

This Policy underscores Northern Data's commitment to ethical conduct and the serious consequences for those who compromise our integrity or compliance.



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### Training and Awareness

Northern Data provides regular training to ensure that all employees understand their responsibilities under this Anti-Bribery and Anti-Corruption Policy. All new employees are required to complete our Code of Conduct training, which covers Anti-Bribery and Anti-Corruption principles, ethical decision-making, and available reporting channels.

Employees in roles with higher exposure to bribery or corruption risks may be required to complete additional, role-specific training. These sessions focus on practical guidance, expected behaviors, and recognizing warning signs.

Periodic refresher trainings are provided to all employees to reinforce awareness and ensure ongoing alignment with legal requirements, internal policies, and the Group's ethical standards.

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### Reporting of Violations

At Northern Data, all employees are obligated to promptly report any risks or incidents - whether within or outside the company - that could potentially harm individuals or entities. This duty extends to reporting violations of the Anti-Bribery and Anti-Corruption Policy, the Code of Business Conduct & Ethics for Employees, and any other relevant regulations. In addition, we encourage all suppliers, contractors, customers, and external stakeholders to report any suspected violations either to their designated Northern Data contact or through our Whistleblowing channel.

To support this, Northern Data provides a secure and confidential Whistleblowing System that enables both employees and Third Parties to report concerns. The system allows for anonymous submissions, ensuring that individuals can raise concerns about compliance, policy breaches, or other risks without fear. Reports can be made anonymously via the [Whistleblowing System](#) or, if preferred, non-anonymously by emailing [compliance@northerndata.de](mailto:compliance@northerndata.de).

Northern Data ensures that all reports submitted through the Whistleblowing System are handled with the utmost confidentiality. Furthermore, we guarantee that no retaliation will be taken against anyone who reports concerns in good faith, reinforcing our commitment to maintaining a culture of integrity, transparency, and trust throughout our organization.



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## Continuous Improvement and ESG Alignment

The Group commits to periodically reviewing this Policy to ensure compliance with the latest legal, ethical, and ESG requirements. Annual reviews will include an evaluation of Anti-Bribery and Anti-Corruption controls, Compliance training completion and impact, and ESG disclosure accuracy in sustainability reports.

Any updates to this Policy will reflect changes in applicable laws, regulations, and best practices, and support the Group's ongoing commitment to ethical governance, transparency, and responsible business conduct.