



Anti-Bribery and Corruption Policy

Title: Kimbrer Computer ApS Anti-Bribery & Corruption P.		Applicable to: Management, employees and suppliers		
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PURPOSE

This Policy commits Kimbrer to conducting business ethically and with the utmost integrity in the markets where it trades and sources from globally. Kimbrer conducts its business in compliance with all applicable laws and regulations on bribery and corruption, including, but not limited to, the US Foreign Corrupt Practices Act, the UK Bribery Act and other applicable national anti-bribery and corruption statutes and implementing rules and regulations.

Kimbrer expects all its employees and business partners to always apply the highest ethical standards in their business dealings and relationships. We do not make, offer, authorise or accept bribes or facilitation payments. Any kind of bribery or corruption is unacceptable and is not tolerated.

Our Anti-Bribery and Corruption Policy has been designed to provide employees with: i) clear guidance on what constitutes bribery and corruption; ii) a practical list of “red flags” that every Kimbrer employee must be aware of to help deter unethical business practices; iii) precise instructions on how to report breaches of this Policy or concerns over possible violations; and iv) a summary of the Policy Owner and governance of this document.

SCOPE & CONSEQUENCES

This Policy applies to all Kimbrer employees (including full-time, part-time, temporary and supplemental), consultants and contractors. Our business can be investigated by government regulators in different jurisdictions where we trade or source from. Engaging in bribery and corruption can lead to fines, imprisonment and irreparable damage to Kimbrer’s reputation. Any employee found to be in violation of this Policy will be subject to disciplinary action up to and including termination of employment in accordance with applicable laws.

KEY AREAS OF BRIBERY & CORRUPTION

Kimbrer employees should be aware that bribery and corruption appear in many guises. Common examples of risk-sensitive activities that require careful management/thought in to avoid possible bribery and corruption risks and/or damage to Kimbrer’s reputation include:

- Gifts and hospitality: Certain types of gifts are strictly prohibited, e.g., cash payments; gift cards involving the transfer of money; gifts to public officials; gifts received at home such as iPads/iPhones, holiday flights or packages, etc. Certain gifts and hospitality are permissible; however, these should be strictly nominal in value and provided for an appropriate reason, at an appropriate time and only on a “one-off” basis.
- Procurement: The acquisition of goods or services from third-party providers, including outsourcing agreements, may constitute a disguised transfer of value.
- Agreements with third parties: Actions carried out by third parties because of an agreement with Kimbrer, e.g., agents or intermediaries, other entities to which functions have been outsourced or partners in joint ventures, may result in liability if those actions are perceived to benefit Kimbrer.



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- Interaction with government officials: Offering, promising and authorising the giving of money, or anything else of value, to a government official to secure an improper advantage is strictly prohibited.
- Employment: The offer to secure employment of any form, including paid or unpaid internships, is an offer of value and could thus constitute bribery under certain circumstances. All jobs at Kimbrer are based on merit.
- Sponsorships and donations: Charitable contributions, community investments and sponsorships are risk areas, as they are internationally well-known routes for the channelling of bribes.

Kimber's management team expects each of its employees to be mindful of these scenarios, particularly when we are dealing with external stakeholders. If you are in doubt about how to approach one of the above-referenced dilemmas, always reach out to an appropriate supervisor – see section 6. Reporting Breaches or Concerns below – for further advice.

RED FLAGS

The following list – which is not exhaustive – provides Kimbrer personnel with a series of “red flags” that may indicate the possible existence of corrupt practices in their day-to-day work:

- Use of an agent with a poor reputation or with links to a foreign government.
- Unusually large commission payments or commission payments where the agent does not appear to have provided significant services.
- Cash payments, or payments made without a paper trail or without compliance with normal internal controls.
- Unusual bonuses to foreign personnel for which there is little supporting documentation.
- Payments to be made through third-party countries or to offshore accounts.
- Private meetings requested by public contractors or companies hoping to tender for contracts.
- Unexplained preferences for certain sub-contractors.
- Invoices rendered or paid in excess of contractual amounts.

TRAINING

To raise awareness and ensure proper capabilities among employees, Kimbrer is committed to ensuring that all employees receive appropriate anti-bribery and corruption training. This should include relevant definitions (e.g., bribery and corruption, public officials, gifts and hospitality), references to applicable internal policies and procedures, along with case studies, practical examples and/or “lessons learned” which present potential scenarios that employees may encounter. In addition, training should include information on when and how to seek advice and how to report breaches or concerns (see below).



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REPORTING

It is the responsibility of every member of the Kimbrer team to ensure compliance with this Policy. Any employee who witnesses either a colleague or a third party working on behalf of Kimbrer breaching this Policy must immediately inform a member of the executive management team. Kimbrer promotes a speak-up culture and strictly prohibits retaliation against those acting in good faith.

POLICY REVISION

This Policy will be reviewed every year and, if necessary, revised. The Policy may be amended at any time with the approval of the Board of Directors. Responsibility for the Policy revision lies with the Policy Owner.

CONTACT

For more information, please contact the Policy Owner: Bjarne Aarup

APPROVAL

This Policy was adopted by the Board of Directors of Kimbrer on 26.09.2022