



viaplay
GROUP

Group Anti-Bribery & Corruption Policy

Document owner

Approval

Initially adopted

Date last approved

Date of next review/approval

Applicability

Head of Group Compliance

Board of Directors

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Group

Group Anti-Bribery & Corruption Policy

1. Purpose Statement

The main purpose of this policy is to ensure that Viaplay Group's zero tolerance approach to all forms of fraud, bribery, and corruption, including money laundering, is applied throughout the organisation. This policy also aims to provide Viaplay Group's employees with guidance on how to handle various situations relating to bribery and corruption issues.

2. Target Group

This policy applies to all employees of subsidiaries and entities in which Viaplay Group exercises decisive control (directly or indirectly), including workers (consultants and freelancers) contracted to perform services for Viaplay Group.

Employees and workers contracted by Viaplay Group must also ensure that they respect this policy in relation to intermediaries. "Intermediary" means a person appointed to represent Viaplay Group in a particular matter and to whom Viaplay Group supplies money or other assets. The key factor is not the title, but rather the intermediary's actual function. Intermediaries can include agents, representatives, brokers, or business intermediaries.

We are responsible for acquiring knowledge of all persons and organisations with which we collaborate to be able to know with sufficient certainty: who is the intermediary, what underlying interests the intermediary will represent, and if we can reasonably trust the intermediary not to engage in any activity that would violate or go against the principles outlined in this policy.

3. Principles

3.1 Introduction

Viaplay Group does not tolerate any form of fraud, bribery, or corruption, including money laundering, and we work diligently to prevent any unlawful misconduct in our company. We comply with applicable local and extra-jurisdictional laws and regulations on anti-bribery and corruption and are guided in our work by relevant global initiatives, such as Transparency International.

Failure to comply with anti-corruption laws and regulations can have severe consequences for both Viaplay Group and the individuals involved, with legal, financial, and reputational risks that can significantly impact the company's operations and standing. In many jurisdictions, corruption, including bribery, is treated as a serious criminal offence. Viaplay Group's employees must therefore take great care to always exercise good judgement and should never put themselves or others in a position that may violate this policy or applicable anti-corruption rules. Never compromise on ethics when doing business. This policy does not address every situation you may encounter in your daily work. If you have any concerns or questions relating to corruption and bribery

matters, contact one of Viaplay Group's legal counsels or Viaplay Group's Head of Group Compliance (compliance@viaplaygroup.com).

3.2 Bribery

Bribery occurs when a person offers or gives (or asks for, accepts, or receives) something of value in order to influence a transaction or a decision improperly. All actions of this type are illegal.

A typical example of a bribe is when a supplier offers money or other forms of payment to a company employee to gain business from that company. Another example is offering gifts or entertainment to an employee with the intention of unduly influencing the individual to take a particular action. However, a bribe or improper advantage can take many forms—in principle, anything of value—including for example, paid expenses, loans, discounts, kickbacks, personal benefits, accommodation, and support for a campaign.

Even the smallest thing could be improper, depending on the situation. Factors such as the relationship between the parties involved, the economic and personal value and frequency of the gift or benefit, and whether it is given in a transparent manner, matter. If you have any concerns or questions, reach out to your line manager, one of Viaplay Group's local counsels, or Viaplay Group's Head of Group Compliance (compliance@viaplaygroup.com).

3.3 Gifts

Business gifts should be gestures of goodwill and never rewards for doing business with Viaplay Group. Gifts of limited nominal value or company-branded products are permitted, as long as the gifts are reasonable and justifiable and not intended (or perceived) to influence the receiver's decision-making process. Likewise, you must never accept or receive a gift that is intended (or perceived) to influence your decisions at Viaplay Group.

Unacceptable gifts. The following categories of gifts are deemed unacceptable:

- Gifts in the form of cash (including cash-equivalent vouchers and gift certificates)
- Expensive or luxurious items such as iPads, iPhones, jewellery, etc.
- Gifts that create dependence, such as loans or personal services
- Entertainment of a sexual or similarly inappropriate nature

All employees giving or receiving gifts are required to register the gifts in Viaplay Group's online Gifts and Hospitality Register on Viaplay Group's Group Compliance intranet page. For operating guidelines and information on thresholds, see the Gifts & Hospitality Guidelines on Viaplay Group's Group Compliance intranet page.

3.4 Hospitality

Viaplay Group permits reasonable, justified, and appropriate hospitality (whether given or received). Social gatherings with business partners, such as meals or sporting events, constitute a legitimate part of Viaplay Group's business and of building business relations. Entertainment and events may, however, never be used to attempt to influence a decision or gain an unfair advantage.

As a rule, you are allowed to arrange or attend events and business trips provided:

- There is a legitimate business reason for the hospitality.
- The business partner is present; and
- The costs and duration of the hospitality is kept within reasonable limits and in line with normal standards; and
- The hospitality is given or accepted openly and between companies (not between persons).

Be cautious with the following types of arrangements:

- Hospitality that includes partners, spouses and other family members.
- Invitations that do not have a real business agenda.
- Hospitality that is not transparent and could be perceived by others as intended to influence business decisions.
- Hospitality during an ongoing contractual relationship.
- Hospitality is offered for something in return.

All employees giving or receiving hospitality are required to register the hospitality in Viaplay Group's online Gifts and Hospitality Register on Viaplay Group's Group Compliance intranet page. For operating guidelines and information on thresholds, see the Gifts & Hospitality Guidelines available on Viaplay Group's Group Compliance intranet page.

3.5 Facilitation Payments

Viaplay Group prohibits facilitation payments. In addition, it is illegal in most countries to make such payments, which means that the involved individual risks prosecution and punishment.

Facilitation payments are typically small amounts paid unofficially to public officials to secure or expedite a routine action or process, such as, for example the issuing of a visa, permit, or license. Lawful payments to a government agency are not facilitation payments.

3.5 Public Sector

Viaplay Group does not permit gifts or hospitality to or from public officials. Public official is "any officer or employee of a government or any department, agency, or instrumentality thereof, or of a public international organization, or any person acting in an official capacity for or on behalf of any such government or department, agency, or instrumentality, or for or on behalf of any such public international organization".

Many countries stipulate strict rules and regulations about giving and receiving anything of value to public officials, and public officials are also subject to their own strict rules about what they may receive. For this reason, all interactions with public officials must be recorded, along with detailed meeting minutes in the Government & Industry Relations (GIR) Interaction Form found on Viaplay Group's Group Compliance intranet page.

Political Donations and Charitable Contributions

Viaplay Group does not permit political donations or charitable contributions that could be interpreted as a substitute for political payments. In specific, donations by Swedish Viaplay Group entities are subject to additional restrictions under Swedish Law.

Therefore, all Viaplay Group entities shall only make donations for charitable or comparable purposes after pre-approval by Group Compliance.

3.6 Knowing Who We Work With

Viaplay Group expects its employees and third parties to conduct business in accordance with applicable laws and regulations, including the principles outlined in this Group Policy, and Viaplay Group's Employee Code of Conduct and Supplier & Business Partner Code of Conduct. For this purpose, third party is any company or individual not belonging to Viaplay Group, including all suppliers, service providers, resellers, distributors, consultants, sales channel partners, subcontractors, and other business partners.

It is crucial to understand and handle the risks associated with third parties, as their actions could potentially hold Viaplay Group accountable. Therefore, you must choose them carefully and ensure that they are honest and reliable. Significant third-party relationships need to follow Viaplay Group's Business Integrity Screening (BIS) process. A BIS helps us keep accurate records, adhere to laws and regulations, and ultimately help you choose honest, reliable third parties. To help you understand what constitutes a significant third-party relationship, refer to the BIS Guidelines on Viaplay Group's Group Compliance intranet page.

Further, all suppliers and business partners must be appointed and compensated pursuant to a written contract. The compensation must be reasonable, and any unusual payments shall be avoided (e.g., a partner wanting to pay a large sum in cash). This also means that all payments must be properly documented and accounted according to Viaplay Group's financial policies and procedures, and the payment must be clearly linked to the goods and/or services provided by the third-party-.

To prevent money laundering and/or other illegal practices, it is important to be attentive to and challenge unusual behaviour by third parties. Money laundering means exchanging money or assets that were obtained criminally (e.g., by fraud) for money or other assets that are "clean". You should look out for "red flags," such as a request for payment to be made to a third-party who has no obvious link to the transaction, customers or company representatives not able to present proof of their identity, or pressure from a business partner to accept business before you have had the time to carry out the necessary background checks.

Viaplay Group has also implemented specific **Sanction Compliance Guidelines** aimed at making sure that we do not establish or maintain business relations or process any transactions for or on behalf of sanctioned persons, entities, or countries.

Viaplay Group's **Supplier & Business Partner Code of Conduct** outlines the fair business practices and standards that Viaplay Group expects from its suppliers and business partners with regards to anti-bribery and corruption. If you suspect a violation of these principles or would like to raise any concerns or questions, contact one of Viaplay Group's local counsels or Viaplay Group's Head of Group Compliance (compliance@viaplaygroup.com).

3.7 Conflicts of Interest

All business decisions at Viaplay Group should be taken independently of private interests and loyalties.

A conflict of interest arises when an employee attempts to influence the outcome of a

decision for personal gain. An external engagement can also negatively influence an employee's ability to fulfil their duties in relation to Viaplay Group. There are many possible scenarios that can create a conflict of interest, such as maintaining external directorships or significant shareholdings in suppliers, customers, or competitors; employing family members or friends; or using a supplier in which a relative or close friend has a significant role or financial interest.

Viaplay Group employees must avoid any relationship, activity, ownership interest, or similar arrangement (incl. acceptance of gifts or hospitality) that could reasonably create i) a conflict with the interests of Viaplay Group; or ii) influence their professional judgement in the performance of their duties at Viaplay Group. In general, the appearance of a conflict of interest should be avoided. For more information, read our **Conflicts of Interest Guidelines**.

Employees should inform their manager of any potential conflicts involving themselves or others. When in doubt, seek advice from your line manager, one of Viaplay Group's local counsels, or Viaplay Group's Head of Group Compliance (compliance@viaplaygroup.com).

4. Ensuring Compliance

To ensure compliance, Viaplay Group is committed to monitoring, identifying, evaluating, and mitigating anti-bribery and corruption risks and risk exposure on a regular basis. In this sense:

- Employees are trained on anti-bribery and corruption through regular e-learning, coupled with additional training sessions where necessary.
- Existing and new significant third party relationships are subject to our BIS process that is intended to ensure, among other things, the successful management of anti-bribery and corruption risks.
- Viaplay Group's Internal Audit performs internal control to ensure that the business is conducted in a way that aligns with Viaplay Group's Governance Framework, part of which is the Anti-bribery and Corruption Policy.
- Group Policies and Codes of Conduct, and therefore this policy is adopted and revised by the Board of Directors annually.
- Employees can report suspicions or knowledge of bribery and/or corruption anonymously through our Whistleblower Speak Up line without the risk of retaliation.

In the event of non-compliance with this policy, there can be serious consequences both for Viaplay Group and for the individuals concerned. In such cases, Viaplay Group risks company fines as well as damage to reputation and shareholder value. Individual employees could risk personal fines and disciplinary action, as well as possible termination of employment and criminal sanctions. You should contact the Head of Group Compliance if you have any questions.

5. Roles and Responsibilities

- Day-to-day operational responsibility: The Head of Group Compliance at Viaplay

Group oversees this policy's content and daily operations to ensure its enforcement.

- Implementation and accountability: Members of the Group Executive Management team and the Extended Management team are responsible for communicating and implementing this policy, and for ensuring that all employees within their area of responsibility are familiar with and follow this Group Policy.
- Oversight responsibility: The Board of Directors is responsible for the annual review and approval of this policy and Viaplay Group's management approach to anti-bribery and corruption.
- All Viaplay Group employees are individually responsible for reading, understanding, and following this policy when applicable. Each employee is encouraged to raise concerns about actual or possible violations of this policy to their line manager, one of Viaplay Group's local counsels, Viaplay Group's Head of Group Compliance (compliance@viaplaygroup.com), or report bribery and corruption via the whistleblower channels available on Viaplay Group's intranet and website. These channels are available in writing and orally at all times, and you can report openly or anonymously.

6. References

- Code of Conduct
- Supplier & Business Partner Code of Conduct
- Sanction Compliance Guidelines
- Conflicts of Interest Guidelines
- Whistleblower Directive

7. Document History and Change Information

For more details of this Group Policy's document history and change information, see [Appendix 1](#).

Document History and Change Information

Version	Revision Date	Change information
1	2018-06-15	Initial Group Policy
2	2019-09-23	Deleting Annex 1 "Gifts and Hospitality Guidelines" containing thresholds for reporting and internal approval requirements. Reference is instead made to reporting requirements outlined on Gifts & Hospitality page on Viaplay Group's intranet. Stricter language as regards the public sector (section 3.6). In addition, editorial changes.
2.1	2019-10-23	Changes in roles and responsibilities due to internal reorganisation. New Document owner and Local CEOs replaced by Members of the Group Executive Management team and the Extended Management team.
3	2020-09-24	Minor editorial changes. Adding a reference to Conflicts of Interest Guidelines in 3.9.
4	2021-09-21	Editorial changes. Para. 2 (target group) extended. Para. 3 (principles) to include reference to applicable laws and global initiatives. Added reference to Supplier Code of Conduct (para. 3.8. and para. 6). New paragraph (4) on ensuring compliance with this policy. Added BoD's roles and responsibilities (para. 5).
5	2022-09-22	Minor edits.
6	2023-09-21	Editorial changes. Para. 3.5 (Public Sector) included recording requirements for interactions with public officials. Para. 3.6 (Political Donations and Charitable Contributions) revised to include new pre-approval and recording requirements.
7	2024-09-01	Process change: Para. 3.5 (Public Sector) includes new recording procedure for interactions with public officials. Process change: Para. 3.6 (Knowing Who We Work With) includes new Business Integrity Screening (BIS) procedure for significant third-party relationships.