

Doc. name
Anti-Corruption Policy

Chief Operations Officer

Approved by Board of Directors

Doc. type Policy Rev 2.0 Approved date 2025-07-15

Status Released

# Anti-Corruption Policy Part of Code of Conduct for Dynavox Group

This policy must be read by all employees and consultants with access to Dynavox Group's systems and premises, and all employees must explicitly certify that they will comply with this policy.



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# 1. Introduction and Statement of General Policy

Dynavox Group is committed to the highest standards of ethical conduct. It is the policy of Dynavox Group AB and its subsidiaries (collectively, "Dynavox Group" or the "Company") to prohibit bribery in all forms.

The Company prohibits the receiving, demanding, giving, offering, promising or authorizing the giving, either directly or indirectly, of anything of value, economic or non-economic, if its purpose is to induce the recipient (including government officials or any other person) to perform his or her work duties improperly, to reward that person for such performance or otherwise to obtain business or to secure any other favorable business action. It is equally forbidden to give or receive an advantage or benefit for the purpose of inducing the recipient to influence third parties to improperly perform their work duties.

Additionally, it is the policy of the Company to keep books and records that accurately and fairly reflect all transactions.

# 2. Scope of Policy

This Anti-Corruption Policy (this "Policy") applies to all of the Company's directors, officers and employees (each a "Company Employee") in all the Company's operations, as well as to third parties in connection with their work and activities on behalf of Dynavox Group (such third party, a "Business Partner" as defined below). Every Company Employee has a personal responsibility to abide by this Policy and any applicable anti-corruption laws, including the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act 2010, the Swedish Anti-Corruption legislation and other relevant local laws.

# 3. Background

Nearly all countries have adopted laws prohibiting the bribery of government officials and many also prohibit the bribery of commercial parties with whom the Company conducts business. Not all bribery takes the form of cash payments or commissions, and some may be of non-economic value. For example, gifts and hospitality and even some charitable donations may qualify, depending on the circumstances.

Violations of the anti-bribery laws can lead to costly enforcement actions against the Company and its employees, reputational damage to the Company and criminal penalties against the Company and individuals involved. Persons found guilty of bribery face possible imprisonment as well as fines.

No guidelines can be all-inclusive, and responsibility for proper conduct rests with each Company Employee. There is no substitute for personal integrity and good judgment. One helpful guide is to consider whether any contemplated receipt, demand, offer, promise or gift of something of value would cause embarrassment to or reflect negatively on Dynavox Group or the recipient if it became public knowledge.



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### 4. Definitions

For purposes of this Policy "government official" means any officer or employee of any government or any department, agency, or instrumentality of such government or of a public international organization, or any person acting in an official capacity for or on behalf of any such person, or any political party or party official, or any candidate for political office. It is important to note that the term "government official" is very broad and it includes officers or employees of a government-owned or controlled entity, for example, a distributor that is owned or controlled by the government (i.e., the government has the right to make important decisions for the distributor). Because "government officials" are not always easily identifiable, you should contact the Dynavox Group CFO for additional quidance if you have any questions.

A "Business Partner", for purposes of this Policy, includes any reseller, agent, joint venture partner, co-investor, management advisor, or other business associate engaged in business activities with or on behalf of Dynavox Group.

"Company Employee", refers to all Dynavox Group employees including consultants.

### 5. Practice

**General Practice:** No Company Employee may receive, give, offer, promise or authorize the receipt, giving, offering or promise, either directly or indirectly, anything of value, economic or non-economic, if its purpose is to induce the recipient (including government officials or any other person) to perform his or her work duties improperly, to reward that person for such performance or otherwise to improperly obtain business or to secure other favorable business action. It is equally forbidden to give or receive an advantage or benefit for the purpose of inducing the recipient to influence third parties to improperly perform their work duties. Improper performance would occur if, for instance, we were to obtain or retain business not on the merits of our products, services, prices and/or other objective criteria.

This prohibition covers not only cash but anything else of value, economic or non-economic, for example:

- Gifts or gratuities;
- Entertainment or travel:
- Charitable contributions (even to a legitimate charity) if they result in a personal benefit or advantage to the recipient; or
- Offers of employment or other benefits to a family member of the recipient.

All Company Employees must proceed with caution where the benefit is provided on a regular basis, is of high value, could be utilized for private purposes, or is directed to a particular category of persons or where the benefit coincides with business negotiations between the parties, or occurs in conjunction with a pending public procurement procedure and where the recipient's manager is unaware of the benefit.

**Travel, Meals and Entertainment:** Providing or receiving travel, meals or entertainment is never permissible if its purpose is to improperly obtain or retain business, to secure any other improper advantage or to induce the recipient to perform his or her work duties improperly, to reward him or her for such performance. Meals, travel and entertainment that are: (1) limited or reasonable in value, (2) justifiable, (3) permitted under local laws and customs, and (4) offered infrequently are in principle acceptable to promote goodwill albeit the threshold for what is acceptable offers to government officials is in some jurisdictions lower than in respect of other persons.



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**Gifts:** A gift or promise of a gift, including a charitable contribution, is never permissible if its purpose is to improperly obtain or retain business, to secure any other improper advantage or to induce the recipient to perform his or her work duties improperly or to reward him or her for such performance. Company promotional items of low value given in connection with corporate visits may be given if they are permitted under local law and customs and are offered or given to promote goodwill. Gifts of more than 50 USD value require the prior approval of your supervisor, while any gifts to government officials, contributions to political parties, candidates, campaigns for public office and charitable contributions made on behalf of the Company requires approval by the Dynavox Group country manager in each country. Any Company Employee who is uncertain about whether a proposed gift or contribution is permissible or requires approval should seek guidance from the Dynavox Group CFO.

**Business Partners:** In order to protect against illegal bribes given indirectly, the Company needs to investigate the reputation and experience of Business Partners, such as prospective resellers, agents, consultants and other representatives who will have contacts on behalf of the Company with government officials or others. The Business Partner must be informed of the Dynavox Group anti-corruption policies and of the Business Partner's obligation to comply with the general principles and prohibitions of these policies, including all applicable anti-bribery laws, when engaged in activities on behalf of Dynavox Group.

Supplier relations will be covered through the Supplier policy and the Code of Conduct for suppliers.

Books and Records: The Company's books, records and accounts must be kept in accordance with applicable laws and regulations and always with reasonable detail and accuracy such that they fairly reflect all transactions and dispositions of assets. Company Employees must follow all internal controls and applicable standards and practices for accounting and financial reporting. False or artificial entries, such as an entry calling an extravagant dinner a "consulting fee", are not to be made in the books and records of the Company for any reason. Company Employees may not engage in any transactions, maintain any bank accounts or use any corporate funds, except for transactions, bank accounts and funds which have been and are reflected in the normally maintained books and records of the Company.

## 6. Compliance

Any questions concerning this Policy or the applicability of the anti-bribery laws to specific situations or practices should be directed to the Dynavox Group CFO.

All Dynavox Group Employee including consultants shall confirm their compliance with this policy through Dynavox Group's e-learning system.

If you suspect that a Company Employee or a Business Partner acting for or on behalf of the Company may have engaged in conduct inconsistent with this Policy, you must report this through our third party whistleblowing service, <a href="Whistleblowing Centre">Whistleblowing Centre</a> or . To the extent possible, your identity will be kept strictly confidential.

Failure to follow this Policy or any related policies and procedures may result in disciplinary action, up to and including termination.