Business Ethics and Compliance Policy

Presto Denmark ApS

Foundation

Presto Denmark ApS and its Danish subsidiaries (henceforth "Presto Denmark") are committed to conducting business according to high ethical, sustainability and transparency standards. Presto Group sets out these standards for its suppliers and partners in the Business Partner Code of Conduct (PD0228). This policy applies the same standards to our own operations.

The policy is based on the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the UN Convention against Corruption, as outlined in the ten principles of the UN Global Compact.

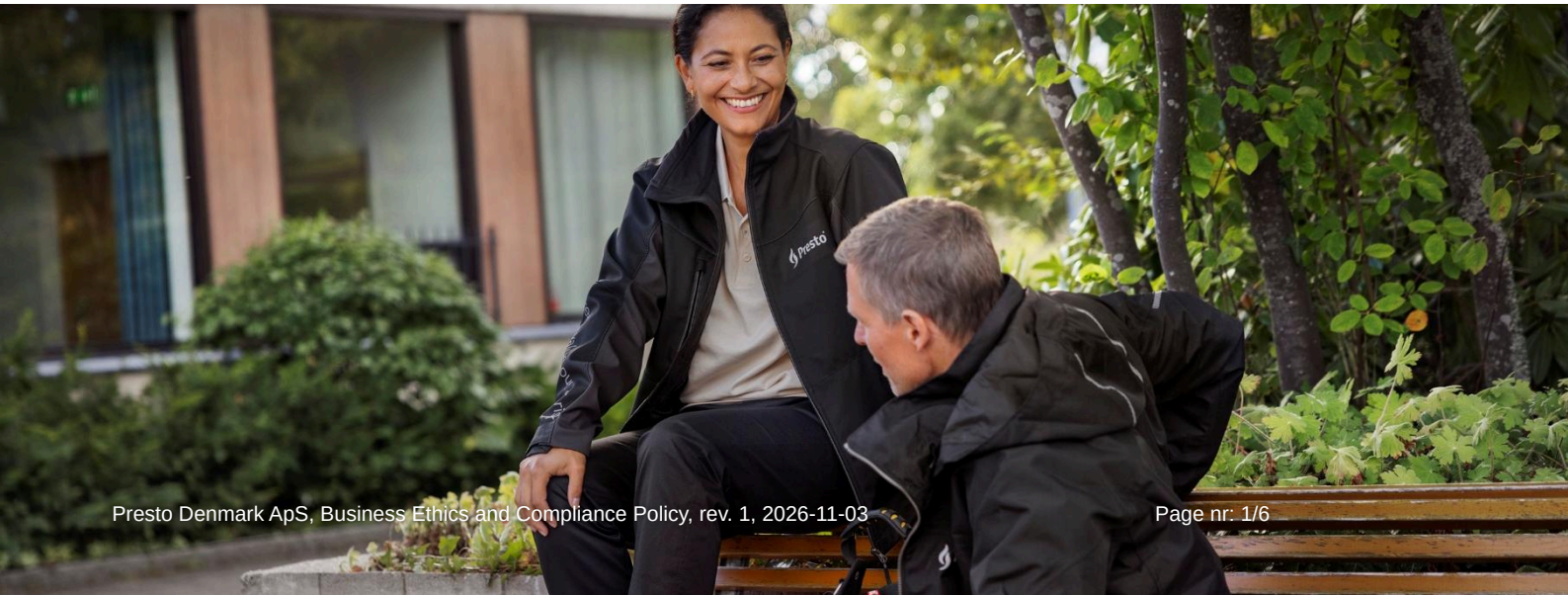
1.1 Scope

This policy applies to all employees, managers and board members of Presto Denmark, and to anyone acting on our behalf. It supplements the Presto Group Policy for social and ethical responsibility (PD0223).

1.2 Legal Compliance

Presto Denmark shall comply with all applicable laws and regulations. This policy sets minimum requirements. Where national law sets a stricter standard, the law shall prevail.

We hold ourselves to the same standards we ask of our business partners.



2. Anti-Bribery and Anti-Corruption

Presto Denmark has zero tolerance for bribery, corruption and extortion in any form, whether it involves public officials or private parties.

2.1 Bribery and Corruption

No employee or anyone acting on our behalf shall offer, promise, give, request or accept any financial or non-financial advantage to obtain or reward preferential treatment. This includes facilitation payments, kickbacks and advantages passed through agents, intermediaries or family members.

2.2 Gifts and Hospitality

Gifts, hospitality and entertainment shall be modest, infrequent and openly given or received. They shall never influence, or appear to influence, a business decision, and shall never be offered to a party during an ongoing tender or negotiation. Gifts in cash or cash equivalents, such as gift cards, shall never be given or accepted. When in doubt, the employee shall consult their manager before accepting or offering.

2.3 Conflict of Interest

All forms of conflict of interest, nepotism and cronyism shall be avoided. Any actual or potential conflict, such as a personal or financial interest in a customer, supplier or competitor, shall be disclosed to the employee's manager.

2.4 Competition and Antitrust

Presto Denmark shall compete fairly and comply with applicable competition law. Price fixing, market sharing, bid rigging and exchange of competitively sensitive information with competitors are prohibited.

2.5 Political Contributions and Sponsorships

Presto Denmark makes no contributions to political parties, politicians or candidates. Sponsorships and charitable donations shall be transparent, approved by management and never used to obtain a business advantage.

3. Forced, Compulsory and Child Labour, Trafficking and Slavery

Presto Denmark shall never use or benefit from forced labour, child labour, human trafficking or any form of modern slavery, in its own operations or in its supply chain.

3.1 Child Labour

Presto Denmark shall not employ anyone under the legal working age, in line with Danish law and the ILO Minimum Age Convention (No. 138). Workers under the age of 18 shall not perform work that may jeopardise their health or safety, and shall receive adequate occupational safety training.

3.2 Forced or Compulsory Labour

All work shall be voluntary. Presto Denmark shall not use slave, forced, bonded or indentured labour. We shall not restrict an employee's freedom of movement, retain identity documents, withhold wages unlawfully, charge recruitment fees, or use threats or other means to prevent an employee from resigning.

3.3 Human Trafficking and Modern Slavery

Presto Denmark shall not take part in, facilitate or benefit from human trafficking or modern slavery in any phase of its business.

3.4 Working Conditions

All employees shall have a written employment contract. Wages, working hours, overtime and leave shall at least meet Danish law and applicable collective agreements, and wages shall be equal for women and men performing work of equal value. We respect the right to join a union and to bargain collectively.

3.5 Supply Chain

Presto Denmark requires its major suppliers and subcontractors to sign the Presto Group Business Partner Code of Conduct (PD0228), which includes the right to audit and to terminate contracts in case of significant violations. All other suppliers are expected to meet the same standards.

4. Anti-Money Laundering and Tax Evasion

Presto Denmark shall not take part in, facilitate or knowingly benefit from money laundering, terrorist financing or tax evasion.

4.1 Money Laundering

Presto Denmark shall comply with the Danish Anti-Money Laundering Act (hvidvaskloven) and all laws on financial transparency. We shall know who we do business with, and shall not accept cash payments above the limit set by Danish law.

Payments shall be made to and from accounts in the name of the contracting party. Unusual requests, such as payment through third parties, to accounts in unrelated countries or in unusual forms, shall be reported to the CFO before the transaction is completed.

4.2 Tax

Presto Denmark shall pay all taxes and duties correctly and on time, and shall keep complete and accurate accounts. Transactions within Presto Group shall be priced at arm's length, and abusive transfer pricing shall not occur.

We shall not help a customer, supplier, employee or any other party to evade tax, for example by issuing incorrect invoices or accepting off-the-books payments.

4.3 Sanctions and Export Control

Presto Denmark shall comply with applicable sanctions lists and import and export regulations.

5. Anti-Harassment and Non-Discrimination

All employees shall be treated with respect and dignity. Harassment, abuse and discrimination are not accepted at Presto Denmark.

5.1 Harassment and Abuse

Presto Denmark shall prevent any act of harassment or abuse in the workplace. This includes bullying, sexual harassment, threats, and any form of verbal, psychological or physical abuse or coercion. It applies at the workplace, at customer sites, at work-related events and in digital communication. Managers have a particular duty to act when they become aware of such behaviour.

5.2 Non-Discrimination and Diversity

Presto Denmark shall not discriminate in recruitment, pay, promotion, training or dismissal on the basis of gender, age, race, ethnicity, national origin, religion, political opinion, sexual orientation, gender identity, disability, pregnancy or any other ground protected by law. We work to promote an inclusive culture where diversity is valued.

5.3 Handling of Cases

An employee who experiences or witnesses harassment or discrimination can raise it with their manager, the manager's manager, the HR function, the occupational health and safety representative or the whistleblower scheme in section 6.1. Every case shall be handled promptly, fairly and confidentially, and appropriate action shall be taken.

6. Compliance and Reporting

6.1 Reporting of Violations

Employees are encouraged to speak up about any breach of this policy, the law or our values. Everyday concerns can be raised with the employee's manager, HR or an employee representative.

Serious matters, such as bribery, fraud, serious breaches of law or sexual harassment, can be reported through the Presto Denmark whistleblower scheme at presto.dk/whistleblowerordning. The scheme is open to employees, business partners and their employees. Reports are submitted through an external portal operated by Sibilum and handled by an impartial whistleblower unit. Receipt is confirmed within seven days, and feedback is given no later than three months after. Reporters may also use the Danish National Whistleblower Scheme.

Retaliation against anyone who reports a concern in good faith is not accepted.

6.2 Consequences

Violations of this policy may lead to disciplinary action, up to and including dismissal, and in serious cases a report to the police. Violations by business partners are handled under PD0228 and may lead to termination of the contract.

6.3 Responsibility and Review

The CEO of Presto Denmark is responsible for this policy. Managers shall ensure that their employees know the policy and follow it in practice, and it shall form part of the introduction for new employees. The policy shall be reviewed at least once a year and updated when legislation or Presto Group policies change.

A PERSONAL NOTE

We are in the business of saving lives. That only works if our customers, our colleagues and our partners can trust us, every day and in every job.

Trust is built in small decisions. The gift you turn down. The supplier you ask the hard question. The colleague you stand up for. This policy writes down how we already want to work.

I expect every manager to lead by it, and everyone to speak up when we fall short. That includes speaking up about me.



Mark Nilsson
CEO, Presto Denmark ApS
Glostrup, 3 November 2026