

# BUSINESS ETHICS POLICY

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Adopted: 2026-05-28

## 1. Purpose and background

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To fulfilling the policy commitment under subsection 3.1.4, business ethics, of Möbelfakta 18.1. This Business Ethics Policy establishes the company's zero tolerance for all forms of corruption, bribery and unethical business behavior. The policy aims to ensure that the business is conducted with a high level of integrity, transparency and responsibility in all business relationships and throughout the supply chain, in accordance with Möbelfakta's framework for responsible supply chains. The policy has been developed in accordance with applicable legislation and requirements within Möbelfakta's framework for responsible supply chains.

## 2. Scope

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The policy applies to the board of directors, management, all employees, consultants, agents and other representatives acting on behalf of the company. The policy also includes suppliers and business partners.

## 3. Zero tolerance towards corruption

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The company does not accept bribes, kickbacks, improper benefits, facilitation payments, kickbacks or other forms of corrupt behavior under any circumstances. This applies regardless of whether the act is committed directly or indirectly through a third party, and also includes embezzlement and abuse of office, trading in influence and illicit enrichment, as well as money laundering, extortion or obstruction of justice.

## 4. Competition and fair trade

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The company should promote fair competition. No agreements or understandings may be entered into that are intended to distort competition or involve abuse of a dominant position in the market.

## 5. Taxation and financial transparency

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The company shall comply with national and local tax laws. The company shall refrain from tax arrangements where there is uncertainty about whether the arrangement is within the framework of the law. As well as to avoid tax planning that exploits shortcomings in tax rules to artificially shift profits to countries with low or no taxes.

## 6. Gifts and entertainment

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Gifts, entertainment and other benefits may only occur if they are reasonable, transparent, legal and cannot influence or be perceived to influence business decisions. Gifts in connection with procurement or the exercise of official authority are not permitted.

## 7. Conflicts of interest

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All employees must avoid situations where personal interests may conflict with the interests of the company. Any conflicts of interest must be reported immediately to the immediate manager.

## 8. Risk analysis and follow-up

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The company conducts an annual documented risk analysis focusing on geographic risk areas, public procurement, use of intermediaries and purchasing from high-risk countries. Follow-up is done through internal controls and supplier audits. Identified risks are prioritized based on severity, based on four criteria: scale (how serious the effect is), scope (how many people are affected), irreversibility (possibility of recovery, or extent of damage) and probability (likelihood of occurrence).

## 9. Reporting and whistleblowing

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All suspicions of irregularities must be reported. Reporting can be done anonymously. The company does not tolerate any retaliation against anyone who reports suspected violations in good faith. If the company discovers serious deviations, such as large-scale corruption, this must be reported to Möbelfakta ([info@mobelfakta.se](mailto:info@mobelfakta.se)) within two weeks.

## 10. Communication and acceptance

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The company communicates this policy to all employees and makes it publicly available. All first-tier, immediate, suppliers must confirm acceptance of these requirements in writing and pass them on in their own supply chains.

## 11. Responsibility

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The Owner / CEO has overall responsibility for implementing and complying with the policy. Management is responsible for ensuring that employees are continuously trained and informed about the policy and possible updates.

## Confirmation

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Role: C.E.O.

Name: BRAIDA LORENZO

Date: 2026/05/28

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