



Date: 29. august 2018
[Confidential]

Princip 3 - Forhold til tredjeparter

1 Forhold: Leverancer i udlandet.

- 1.1 Kammer advokatens ønske til ændring:** At risikovurderingen for leverancer til udlandet udvides til at omfatte leverancer i alle dele af verden og ikke kun tredjeverdenslande.

Atea skal for god ordens skyld præcisere, at når der er tale om leverancer i udlandet, menes der ikke kun tredjeverdenslande, men derimod, at det gælder for alle leverancer i udlandet. I Atea regner vi tredje lande som lande uden for vort sædvanlige territorie.

I samme henseende henviser vi til, at vores Compliance program og årshjul, begge anvender termer, som leverancer i udlandet og ikke i tredje verden, **dokumentation: Princip 2, 9.1 Compliance årshjul Atea vers.5.1_Aug 2018** og **dokumentation: Princip 4, 1.1 Compliance Programmet 4.2_August 2018**

2 Forhold: Standardleverandøraftaler.

- 2.1 Kammer advokatens ønske til ændring:** At en leverandørs brud på forpligtelserne i afsnit 4, hvorefter denne skal overholde Ateas Code of Conduct, rubriceres som væsentlig misligholdelse, som giver Atea en umiddelbar ret til at hæve aftalen.

Atea har ændret følgende ordlyd i Ateas procurement agreement: *“A breach of this Section 4 shall be deemed a material breach of the Agreement”*, **dokumentation: Princip 3, 2.1 Atea Procurement Agreement v.1.3**



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Princip 4 - Ledelsesforankring

1 Forhold: Den danske compliance funktion.

- 1.1 Kammer advokatens ønske til ændring:** At lederen af compliance-funktionen til enhver tid har adgang til at rapportere direkte til lederen af Audit Committee i Atea ASA, der i dag er et eksternt bestyrelsesmedlem, og/eller formanden for bestyrelsen for koncernselskabet (ASA). At der derudover skabes mulighed for, at lederen af compliance-funktionen ligeledes kan rapportere direkte til ethvert medlem af bestyrelsen for Atea A/S. Hvis dette skal have en reel effekt, kræver det dog en ændring af den nuværende sammensætning af bestyrelsen.

Atea Corporate Governance er nu opdateret således, at Compliance Officer til enhver tid har adgang til at rapportere direkte til lederen af Audit Committee, hvor følgende er indsat under punkt 4 – Audit Committee Charter afsnit 3.6: Any compliance officer in the group has a direct access to report breaches directly to the chairman of the audit committee. Der henvises til Ateas opdaterede Corporate Governance **dokumentation: Princip 4, 1.1 ATEA-Corporate-Governance-Aug2018**

I den danske koncernstruktur er Atea A/S 100% ejet af Atea Danmark Holding A/S – som igen er 100% ejet af Atea ASA. I den anmeldte ledelse hos Erhvervsstyrelsen i Atea Danmark Holding A/S indgår både Group CFO samt Group CEO, hvor sidstnævnte også er anmeldt som formand. Den reelle ledelse fremgår således af Atea Danmark Holding A/S.

Compliance Programmet er opdateret således, at det også her fremgår, at Compliance Officer har direkte adgang til at rapportere til lederen af Audit Committee, men samtidig er det tilføjet, at samme direkte adgang er givet til at rapportere til bestyrelsesformanden for Atea Danmark Holding A/S. **Se dokumentation: Princip 4, 1.1 Compliance Programmet 4.2_August 2018**

2 Forhold: Implementering af compliance i hverdagen.

- 2.1 Kammer advokatens ønske til ændring:** At der i Ateas HR-processer indarbejdes (mere) formaliserede procedurer, som sikrer, at tidligere medarbejdere, der har været involveret i forhold, som er fundet unacceptable, ikke på et senere tidspunkt genansættes.

SVP HR, CFO samt Compliance Officer har i fællesskab udarbejdet en Negativliste over tidligere medarbejdere, som ikke på et senere tidspunkt bør genansættes i Atea. Årsagerne til at blive angivet på negativlisten, vil være en dom eller tiltale for bestikkelse eller brud på Ateas Code of Conduct.



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Listen opbevares fortroligt hos SVP HR samt hos Compliance Officer. Rekrutteringsprocessen er opdateret således, at såfremt en tidligere Atea medarbejder søger ansættelse hos Atea, skal ansøgeren godkendes af SVP HR, inden den pågældende kan gå videre i rekrutteringsprocessen. Den opdaterede proces fremgår af **dokumentation: Princip 4, 2.1 HR process screening_Aug 2018**

Monitoreringen af ansættelsesprocessen er endvidere opdateret, så kontrol af den nye proces bliver en del af monitoreringen. Se **dokumentation: Princip 4, 2.1 Kontrolskema_ ansættelses procedure_Aug 2018**

08/17/2018

Tak for møde i dag.

Som jeg mundtlig tilkendegav på mødet bekræfter jeg, at Atea A/S og Atea koncernen vil gennemføre og implementere de på mødet gennemgåede og efterfølgende fremsendte forslag til justeringer i compliance organisation og compliance program.

Med venlig hilsen



Steinar Sønsteby, konsernsjef Atea ASA

3. september 2018

Atea A/S
Att.: Adm. direktør Morten Felding
Lautrupvang 6
2750 Ballerup
Danmark

Aftalebrev om vurdering af ATEA's compliance-mæssige risikobillede samt detailvurdering og opdatering af korruptionsrisikovurdering

Vi sender som aftalt vores forslag til aftalebrev om ovenstående opgave. Aftalebrevet beskriver omfanget af opgaven, forudsætningerne for udførelse af opgaven, de aftalte honorarsatser og retningslinjerne for udførelsen af opgaven.

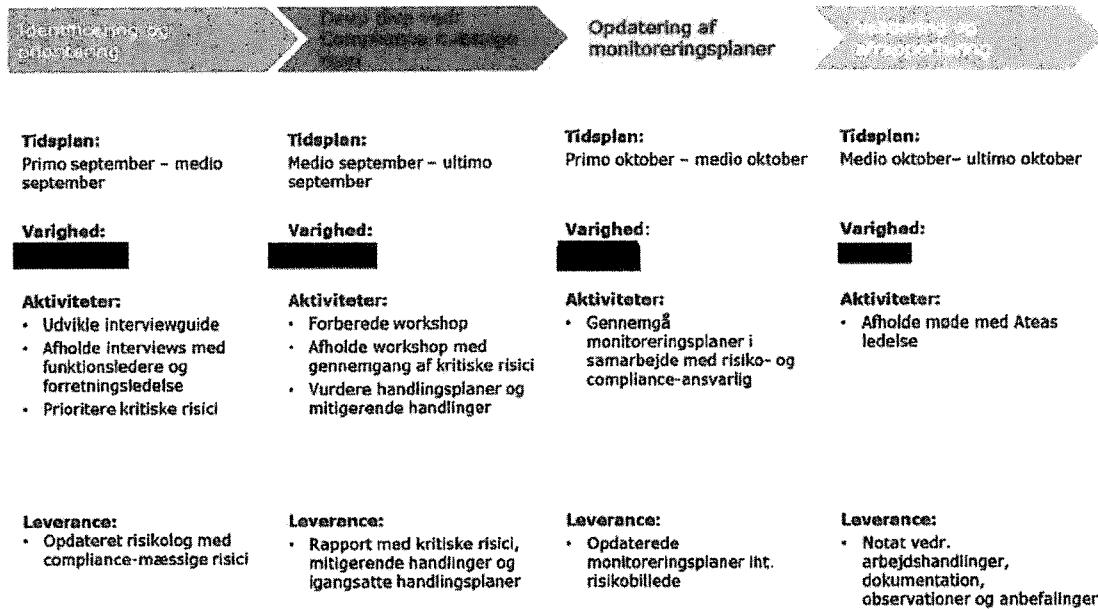
Formål med og udførelse af opgaven

Atea A/S (Atea) ønsker at styrke virksomhedens overordnede risikostyring (Enterprise Risk Management) og i den forbindelse gennemføre en vurdering af det compliance-mæssige risikobillede. Atea ønsker tillige at gennemføre en detailvurdering og opdatering af den tidligere gennemførte analyse af korruptionsrisici, således at denne afspejler det overordnede risikobillede for forretningen og de aktuelle forretningsprocesser samt compliance-risici.

Deloitte er i den forbindelse blevet anmodet om at assistere Atea med facilitering af processen, udfor-
dring af risikobilledet og best practices fra ind- og udland samt fra lignende brancher. Konkret gennemføres nedenstående aktiviteter:

Aktiviteter og omfang

Opgaven gennemføres i følgende faser:



Fase 1: Identificering og prioritering af risici

Deloitte vil i sin tilgang tage udgangspunkt i Deloittes rammeværk [Redacted]

Proces:

Deloitte vil i dette trin udvikle en interviewguide og herefter afholde møder/interviews med CEO, CFO samt udvalgte ledere i organisationen, [Redacted]

Leverance:

Dokumentation for processen og prioriteringen. En opdateret risikolog med Ateas compliance-mæssige risici.

Fase 2: Deep-dive workshop ift. compliance-mæssige risici

Proces:

På baggrund af de mest kritiske risici [Redacted]

Leverance:

Rapport med Ateas kritiske risici, mitigerende handlinger, igangsatte handlingsplaner, og hvorledes risikoen udvikling monitoreres.

Fase 3: Opdatering af monitoreringsplaner iht. risikobillede**Proces:**

Opdateringen af risikobilledet

Leverance:

Opdaterede monitoreringsplaner

Fase 4: Validering og afrapportering**Proces:**

På baggrund af de risici, som er identificeret, og

Leverance:

På baggrund af mødet og Deloitte's gennemgang udarbejdes et notat, der dokumenterer de handlinger og aktiviteter, der er udført i processen. Deloitte vil herunder komme med observationer og anbefalinger ift. det fremadrettede arbejde med risikostyring.

Ovennævnte opgaver er udvalgt i samarbejde med Dem, og De har i forbindelse hermed vurderet tilstrækkeligheden af det arbejde, der skal udføres. De konkrete arbejdsopgaver kan blive ændret undervejs. I så fald vil vi straks orientere Dem herom, ligesom De straks vil blive kontaktet, hvis der opstår uforudsete problemer. Vi vil i øvrigt løbende holde Dem orienteret om vores arbejde.

Forudsætninger og ansvarsfordeling

Vi påtager os opgaven under følgende forudsætninger:

- Atea A/S loyalt stiller alle relevante informationer til rådighed for den aftalte gennemgang.
- Atea A/S stiller alle relevante medarbejdere til rådighed for den aftalte gennemgang.

Vi skal bemærke, at vi som aftalt ikke vil foretage revision eller verifikation af modtagne oplysninger. Vi påtager os almindeligt, professionelt ansvar for kvaliteten, afgrænsningen og omfanget af vores arbejde under hensyntagen til den tid og de ressourcer, der har været afsat til formålet.

Rapportering og tidsplan

Vi vil efter nærmere aftale med Dem udarbejde redegørelser for fremdrift og kvaliteten i fremdriften for hver af de ovenstående opgaver. Vi vil tillige være til rådighed for møder med Dem og Kammeradvokaten.

Bemanning

Deloitte medarbejdere, som medvirker ved udførelsen af denne opgave, er:

- Morten Egelund, statsautoriseret revisor, partner
- [REDACTED]
- [REDACTED]

Øvrige medarbejdere og specialister vil blive inddraget efter behov.

Honorar

Vores honorar afhænger af den medgåede tid, [REDACTED]
[REDACTED]

Deloitte estimerer følgende tidsforbrug til udførelse af arbejdet i de respektive faser:

- Fase 1: [REDACTED]
- Fase 2: [REDACTED]
- Fase 3: [REDACTED]
- Fase 4: [REDACTED]

Vi gør opmærksom på, at tidsestimateret er forbundet med usikkerhed. Vi vil månedligt fremsende en opgørelse af den medgående tid samt drøfte eventuelle ændringer i opgavens udførelse og omfang.

Vores honorarsatser for de kategorier af medarbejdere, som vi forventer at anvende ved udførelsen af opgaven, er:

	<u>Timesats</u> <u>kr.</u>
Partner	[REDACTED]
Statsautoriseret revisor/senior manager	
Manager	
Seniorkonsulent	

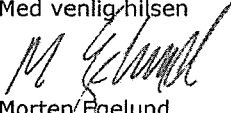
[REDACTED]

Vedlagt i bilag 1 er i øvrigt vores standardforretningsbetingelser.

Bekræftelse

Idet vi håber, at ovenstående er i overensstemmelse med Deres forventninger, beder vi Dem underskrive vedlagte kopi af dette brev og returnere den til os.

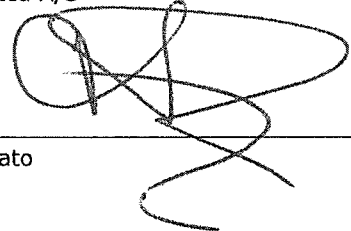
Med venlig hilsen


Morten Egelund
partner

- o o o -

Vi bekræfter indholdet af ovenstående aftale.

Atea A/S



Dato

4/9 2018

Underskrift

Bilag 1

Forretningsbetingelser

1. Indledning

Risk Advisory ("RA") er et forretningsområde i Deloitte Statsautoriseret Revisionspartnerselskab, CVR 33 96 35 56 ("Deloitte").

Deloitte er et medlemsfirma under DTTL-netværket, som er en betegnelse for Deloitte Touche Tohmatsu Limited, der er et britisk selskab med begrænset ansvar. Medlemsfirmaerne i netværket er selvstændige og uafhængige juridiske enheder og har ikke ansvar for hinandens handlinger eller undladelser.

Nærværende forretningsbetingelser ("Betingelser") gælder for tjenesteydelser ("Ydelser") leveret af RA som anført i den mellem Kunden og RA oprettede aftale ("Aftalen"), som Betingelserne er vedhæftet.

Nærværende Betingelser, som sammen med Aftalen udgør det samlede aftalegrundlag mellem Kunden og RA, for så vidt angår de i Aftalen beskrevne Ydelser, skal gå forud for alle hidtidige mundtlige og skriftlige aftaler og kan kun ændres (også for så vidt angår ændringer i omfanget og arten af de aftalte Ydelser og honorarer) skriftligt og ved begge parter's underskrift.

Nærværende Betingelser anses kun for fraveget, såfremt dette fremgår klart og entydigt af Aftalen.

2. Honorarer, udgifter, fakturering og betalingsbetingelser

RA har krav på Kundens betaling af det i Aftalen anførte honorar tillige med de til levering af Ydelserne relaterede udgifter.

Hvis der ikke forud for arbejdets påbegyndelse er indgået aftale om et bestemt honorar, beregnes honoraret på grundlag af medgået tid og de til enhver tid fastsatte generelle timesatser for de partnere og medarbejdere, der har udført arbejdet.

Selvom der er aftalt et fast honorar, er RA berettiget til at beregne honorar for den mertid, som RA skal anvende på levering af Ydelsen, hvis det efter Aftalens indgåelse viser sig, at (i) forudsætningerne for levering af Ydelsen er ændret afgørende, eller at (ii) forudsætningerne for levering af Ydelsen ikke var korrekte eller tilstrækkelige, og disse omstændigheder (i) og (ii) kan tilskrives Kunden.

Opgaverrelaterede omkostninger og udlæg, herunder rimelige rejseomkostninger, omkostninger til indkvartering, leveomkostninger mv., skal betales af Kunden ud over honoraret.

Honorar til underleverandører, som er engageret af RA, udgør ikke en del af honoraret, men faktureres Kunden som et udlæg.

Medmindre andet fremgår af Aftalen, fakturerer RA det udførte arbejde en gang om måneden på baggrund af den til arbejdet medgåede tid i den forløbne måned. Fakturaer forfalder 14 dage fra fakturadato. Forfaldne fakturaer forrentes i overensstemmelse med rentelovens bestemmelser.

Uden i øvrigt at begrænse sine rettigheder har RA ret til helt eller delvis at afbryde levering af Ydelserne, indtil forfaldne fakturaer er betalt.

3. Kundens ansvar

Det er en forudsætning for RA's levering af Ydelserne, at Kunden

- opfylder de i Aftalen definerede forpligtelser for Kunden og sørger for, at alle forudsætningerne for Aftalen er korrekte,
- rettidigt videregiver pålidelige, nøjagtige og fuldstændige oplysninger til RA i nødvendigt omfang,
- træffer rettidige beslutninger og indhenter de nødvendige godkendelser fra ledelsen, og

- stiller et passende kontormiljø samt tilstrækkelige ressourcer og materiale til rådighed for RA's personale efter behov.

Derudover skal RA være berettiget til at henholde sig til alle beslutninger og godkendelser, der er truffet af Kunden og meddelt RA uafhængigt af nærværende Aftale og/eller forud for parternes underskrift heraf.

Ingen bestemmelser i Aftalen skal foranledige RA til at vurdere, rådgive om, ændre, bekræfte eller afvise sådanne beslutninger og godkendelser, medmindre dette fremgår udtrykkeligt af Aftalen.

4. Fortrolighed

4.1. Parterne er gensidigt forpligtede til at behandle alt materiale og alle oplysninger om den anden part samt alle oplysninger modtaget fra den anden part i forbindelse med opgavens udførelse fortroligt.

4.2. Bestemmelsen om fortrolighed finder ikke anvendelse på materiale og oplysninger, (i) som er offentligt kendt, (ii) som modtageren allerede er bekendt med, (iii) som er videregivet fra tredjemand uden begrænsninger, (iv) som er uafhængigt udviklet, eller (v) som er oplyst i medfør af et lovmæssigt krav eller en kendelse.

4.3. Uanset den i punkt 4.1. nævnte bestemmelse er Deloitte berettiget til at videregive kundens fortrolige oplysninger og materiale til den eller de DTTL-medlemsfirmaer og andre relevante tredjeparter, som bistår med levering af ydelsen, eller i den udstrækning dette er nødvendigt for at varetage kundens interesser.

4.4. Hverken kunden eller Deloitte må offentligt omtale hinanden eller ydelsen uden den anden parts forudgående, skriftlige samtykke.

4.5. Efter ydelsens levering har Deloitte ret til loyalt at henvise til kunden og opgaven ved brug af kundens navn og logo i forbindelse med f.eks. afgivelse af tilbud, præsentationer eller undervisning, medmindre kunden udtrykkeligt forbyder dette.

5. Persondata

5.1. Nærværende punkt 5 finder ikke anvendelse, når Deloitte er databehandler for kunden, i hvilke tilfælde der indgås en særskilt databehandleraftale.

5.2. Deloitte respekterer sine kunders forventninger om persondatabeskyttelse og fortrolighed. Deloitte indsamler og behandler således persondata i overensstemmelse med gældende lovgivning, herunder, men ikke begrænset til EU's databeskyttelsesforordning (GDPR), databeskyttelsesloven og særlovgivning, herunder revisorloven.

5.3. Deloitte anvender databehandlere til at opbevare og behandle persondata, der er modtaget fra kunden eller dennes repræsentant eller fra andre DTTL-medlemsfirmaer eller andre kilder, ligesom Deloitte videregiver persondata til andre DTTL-medlemsfirmaer og andre relevante tredjeparter, som bistår med levering af ydelsen, eller i den udstrækning dette er nødvendigt for at varetage kundens interesser og/eller levere den aftalte ydelse.

5.4. I det omfang Deloitte modtager persondata fra kunden om tredjemand, er det kundens ansvar at sikre sig, at kunden har ret til at videregive sådanne persondata til Deloitte.

5.5. Deloitte har udarbejdet en privatlivspolitik om behandling af persondata, som Deloitte ikke har nogen individuel kontakt med, herunder kundens medarbejdere, kunder, samarbejdspartnere m.fl. Deloitte's privatlivspolitik findes på www.deloitte.dk. Det er op til kunden at informere dennes medarbejdere, kunder m.fl. om Deloitte's privatlivspolitik.

6. Rettigheder til Ydelsen

Hver part bevarer de rettigheder, som bestod før påbegyndelse af opgaven, uanset at disse rettigheder indgår i Ydelsen, og ingen part opnår nogen rettighed til den anden parts rettigheder, som bestod forud for Aftalen.

RA bevarer enhver form for immateriel rettighed, der måtte være relateret til frembringelse af Ydelsen. RA bevarer endvidere alle rettigheder til metodikker, processer, teknikker, ideer, koncepter, forretningshemmeligheder og knowhow, der er indeholdt i Ydelsen, eller som RA måtte udvikle eller levere i forbindelse med Aftalen ("Deloitte-viden").

Kunden har ret til at anvende Ydelsen til intern, erhvervsmæssig brug til det formål, der er angivet i Aftalen.

Kunden må ikke uden RA's forudgående skriftlige samtykke videregive Ydelsen eller oplysninger herom til tredjemand eller til offentligt at omtale eller henvise til Ydelsen.

Med forbehold for fortrolighedsklausulen i pkt. 4 er RA berettiget til at bruge Ydelsen og Deloitte-viden til ethvert formål.

7. Kundens modtagelse af Ydelsen

Kunden skal acceptere Ydelsen, når den opfylder de i Aftalen specificerede krav. Hvis der er aftalt en nærmere beskrevet acceptprocedure, skal Kunden følge denne uden unødigt ophold.

Kunden skal uden unødigt ophold reklamere over eventuelle mangler ved Ydelsen til RA, og RA skal have et tidsrum, der står i et rimeligt forhold til manglernes art og kompleksitet, til at afhjælpe disse.

Dersom Kunden (i) tager Ydelsen i brug eller (ii) undlader straks at reklamere over eventuelle mangler til RA eller (iii) unødigt forsinker acceptproceduren, anses Ydelsen for at være accepteret af Kunden.

8. Erstatning og skadesløsholdelse

RA's maksimale erstatningsansvar i henhold til Aftalen kan ikke overstige det honorar, som RA modtager for den del af arbejdet, der giver anledning til erstatningsansvaret. RA er ikke ansvarlig for indirekte tab eller følgeskader, herunder tab af goodwill, image, indtjening, fortjeneste eller tab af data.

RA kan ikke gøres ansvarlig for krav, der måtte opstå som følge af falsk, misvisende eller ufuldstændig information, data eller dokumentation, som er tilvejebragt af Kunden eller repræsentanter herfor.

RA leverer Ydelsen udelukkende til Kundens interne brug, og Kunden skal skadesløsholde RA, dets tilknyttede virksomheder, partnere og ansatte for ethvert tab og enhver omkostning (herunder advokatombkostninger), som måtte følge af tredjemandskrav, der har forbindelse til eller udspringer af Kundens brug af Ydelsen eller Kundens misligholdelse af Aftalen.

RA skal holde Kunden skadesløs for eventuelle tab og omkostninger i forbindelse med personskade eller dødsfald eller skade på fast ejendom og/eller løsøre, som følger af udførelsen af RA's Ydelser, i det omfang sådanne tab eller omkostninger kan henføres til uagtsomhed eller overlagte handlinger eller undladelser begået af RA's personale eller repræsentanter under udførelsen af Ydelserne.

Intet søgsmål kan indledes af nogen af parterne senere end 12 måneder, efter skaden/striden er opstået, bortset fra manglende betaling, hvor søgsmål skal være indledt senest 12 måneder efter seneste betalingsfrist.

Ved uenighed mellem RA og Kunden om den indgåede Aftale eller om Ydelsen kan Kunden eller Kundens tilknyttede virksomheder alene rejse krav eller indlede retslige skridt over for Deloitte, men ikke over for andre medlemsfirmaer af DTTL-netværket, uanset at hele eller dele af ydelsen er udført af et andet DTTL-medlem.

9. Medarbejdere

RA vil bestræbe sig på at efterkomme Kundens anmodning om brug af bestemte medarbejdere, idet RA dog har ret til at foretage udskiftning af medarbejdere, hvis dette skønnes nødvendigt eller hensigtsmæssigt.

10. Opsigelse eller ophør

Aftalen kan af begge parter bringes til ophør på et hvilket som helst tidspunkt med tredive (30) dages skriftligt varsel.

I tilfælde af opsigelse af Aftalen skal Kunden betale RA for de indtil opsigelsen leverede Ydelser og/eller uafregnet tidsforbrug samt alle påløbne omkostninger og udlæg frem til datoen for opsigelsen, ligesom Kunden skal refundere RA rimelige omkostninger affødt af opsigelsen.

En aftale om abonnement løber, indtil den opsiges. Opsigelse skal ske skriftligt med tre måneders varsel til udløb af en abonnementsperiode. Abonnementsperioden fremgår af aftalen eller fakturaen. Såfremt kunden ikke skriftligt opsiges aftalen om abonnement med ovennævnte varsel til udløb af en abonnementsperiode, fortsætter aftalen automatisk med en tilsvarende abonnementsperiode til de til enhver tid gældende vilkår og priser. RA kan til enhver tid opsiges aftalen om abonnement med et varsel på en måned. I tilfælde af opsigelse fra RA's side refunderes det forudbetalte beløb forholds- mæssigt.

RA er berettiget til uden yderligere varsel at pristalsregulere alle beløb. Reguleringen må foretages hvert år pr. 1. juli efter udviklingen i lønindekset fra Danmarks Statistik.

11. Brug af e-mail

Kunden anerkender, at:

- RA og Kunden må korrespondere og udveksle dokumentation via sædvanlig e-mail, medmindre Kunden udtrykkeligt frabeder sig dette,
- ingen af parterne er herre over funktionen, driftssikkerheden, rådigheden eller sikkerheden vedrørende e-mails, og
- RA ikke skal hæfte for noget tab eller nogen udgifter, skader eller gener, som måtte være en følge af tab, forsinkelse, opfangelse, forvanskning eller ændring af nogen e-mail af årsager, som RA ikke har nogen rimelig indflydelse på.

12. Referencer

Ingen af parterne må uden den anden parts forudgående udtrykkelige samtykke bruge den anden parts navn, logo eller varemærker.

RA har dog ret til loyalt at henvise til Kunden og Ydelsen ved brug af Kundens navn og logo i forbindelse med fx afgivelse af tilbud, præsentationer eller undervisning, medmindre Kunden udtrykkeligt forbyder dette.

13. Øvrige bestemmelser

Ingen af parterne er ansvarlig for nogen forsinkelser på grund af omstændigheder, der ligger uden for parternes rimelige indflydelse, herunder sygdom hos de involverede medarbejdere.

RA er ikke ansvarlig for forsinkelser, som skyldes forhold uden for RA's kontrol (force majeure), herunder men ikke begrænset til ulykker, naturkatastrofer, strejker, krig eller krav fra myndighedernes side. RA er endvidere ikke ansvarlig for forsinkelser, som kan henføres til manglende samarbejde fra Kundens side.

Ingen af parterne kan uden den anden parts forudgående skriftlige samtykke transportere eller overdrage deres respektive rettigheder eller forpligtelser til tredjemand i medfør af Aftalen. RA skal dog være berettiget til at overdrage nærværende Aftale til en tilknyttet virksomhed inden for DTTL-netværket. RA er i øvrigt berettiget til at bruge underleverandører til opfyldelsen af Aftalen.

Meddelelser givet i henhold til Aftalen skal være skriftlige, leveres til den i Aftalen anførte adresse og anses for at være meddelt ved modtagelsen.

Ingen af vilkårene i Aftalen skal anses for frafaldet af en part, og ingen misligholdelse af Aftalen skal anses for accepteret af en part, medmindre frafaldet eller accepten er afgivet skriftligt og underskrevet af den part, som giver sådant afkald eller accept.

Såfremt en bestemmelse i Aftalen måtte blive anset for ugyldig, ulovlig eller umulig at håndhæve, skal en sådan bestemmelse anses for udgået, idet alle andre bestemmelser skal forblive fuldt ud gældende og have retsvirkning.

Ingen bestemmelse i Aftalen skal fortolkes som en aftale om etablering af et agent- eller fuldmagtsforhold eller et partnerskab eller et joint venture mellem parterne. Begge parter er selvstændige kontrahenter og af hinanden uafhængige parter.

14. Lovvalg og værneting

Denne Aftale, herunder nærværende forretningsbetingelser, og Ydelsen leveret i forbindelse hermed reguleres af og fortolkes i overensstemmelse med dansk ret. Eventuelle tvister, der måtte opstå på baggrund af eller i forbindelse med denne Aftale eller Ydelsen, afgøres ved de danske domstole med Københavns Byret som første instans.

Version 2.4, DA august 2018

Transport Policy and guidelines in Atea

- 2: Background
- 3: Purpose
- 4: Code of Conduct – Global deliveries
- 5: Code of Conduct – Global deliveries
- 6: Code of Conduct – Forwarders
- 7: Modes of transport
- 8: Modes of transport – delivery times
- 9: Incoterms
- 10: Cargo insurance
- 11: Cargo claim
- 12: Duties and VAT
- 13: Import and export formalities
- 14: Import and export formalities - continued
- 15: Dual Use
- 16: Handling of dangerous goods and lithium ion batteries
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- 18: SCM services/prices
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ckground

Global Deliveries in Atea is specialized in developing innovative supply chain solutions.

Our mission is to create value for our customers by delivering innovative tailor made Supply Chain solutions to move products more efficiently and effectively with the best people, systems and processes. We are experts in the field of complex and rapidly changing markets, striving to deliver our products in high quality, at the right time, at low

cost. Our vision is to be recognized as one of the most respected companies in our industry due to our commitments to clients, employees and business partners. With deliveries in more than 100 countries, we combine global reach with depth of local understanding to support the customers focus on their core business.

We are in full compliance with all applicable laws and regulations, with no reference to any local legislation and our Code of Conduct and other internal policies are an integrated part of the work with our supply chain solutions.

urpose

Transport policy and guidelines is designed to establish the processes for how we
e any transportation and deliveries outside Denmark hereunder to ensure our
liance with Atea internal rules and relevant legislation.

document supports Atea's delivery processes and provides information to the
ization about delivery models, rating of risk, prices and calculations on the
ent services.

s transport policy and guidelines cover all important elements of logistics and
ery solutions in order for Atea to present a comprehensive solution across Atea's
service catalog.

document will also ensure continued improvement while supporting internal
sses

Code of Conduct – Global deliveries

Global Deliveries in Atea shall live by and abide to Atea Governance, Atea Code of Conduct, Atea Policies and for any specific delivery also to local laws and regulations in nation- as well as transit countries. Atea A/S' internal rules and guidelines are issued on a yearly basis in accordance with Ateas ISO37001 certification.

warrant that Atea or Atea employees:

Never will pay a bribe

Never will pay any facility payments

by ourselves, as Atea or by any third party involved by Atea.

Common risk involved with transportation in certain regions involves that employees at or more likely locally at our suppliers are requested facility payments. Facilitation payments are gifts or payments made to a public official to speed up an administrative otherwise routine task that should be performed anyway. Examples include passing papers for customs clearance, issuing visas and other actions by an official.

Code of Conduct – Global deliveries

Atea employees and employees at any Atea supplier shall refuse to pay facilitation payments.

Any employee and any supplier shall as part of this commitment report all breaches or suspicions of breaches of these principles to our compliance officer.

The majority of all transportation for Atea outside Denmark is performed by third party suppliers hereunder forwarders. Consequently it is much more likely that the risk involved with requirements for facilitation payments in connection with one of our transports are faced by employees at our suppliers than Atea employees. This is however never an excuse for Atea. Our Atea policies and principles applies for anyone performing any task on behalf of Atea and also third parties.

As a consequence hereof it is important that the Atea employees adhere to this policy with regard to use of third parties hereunder know any involved third parties and perform necessary inquiries regarding such third parties.

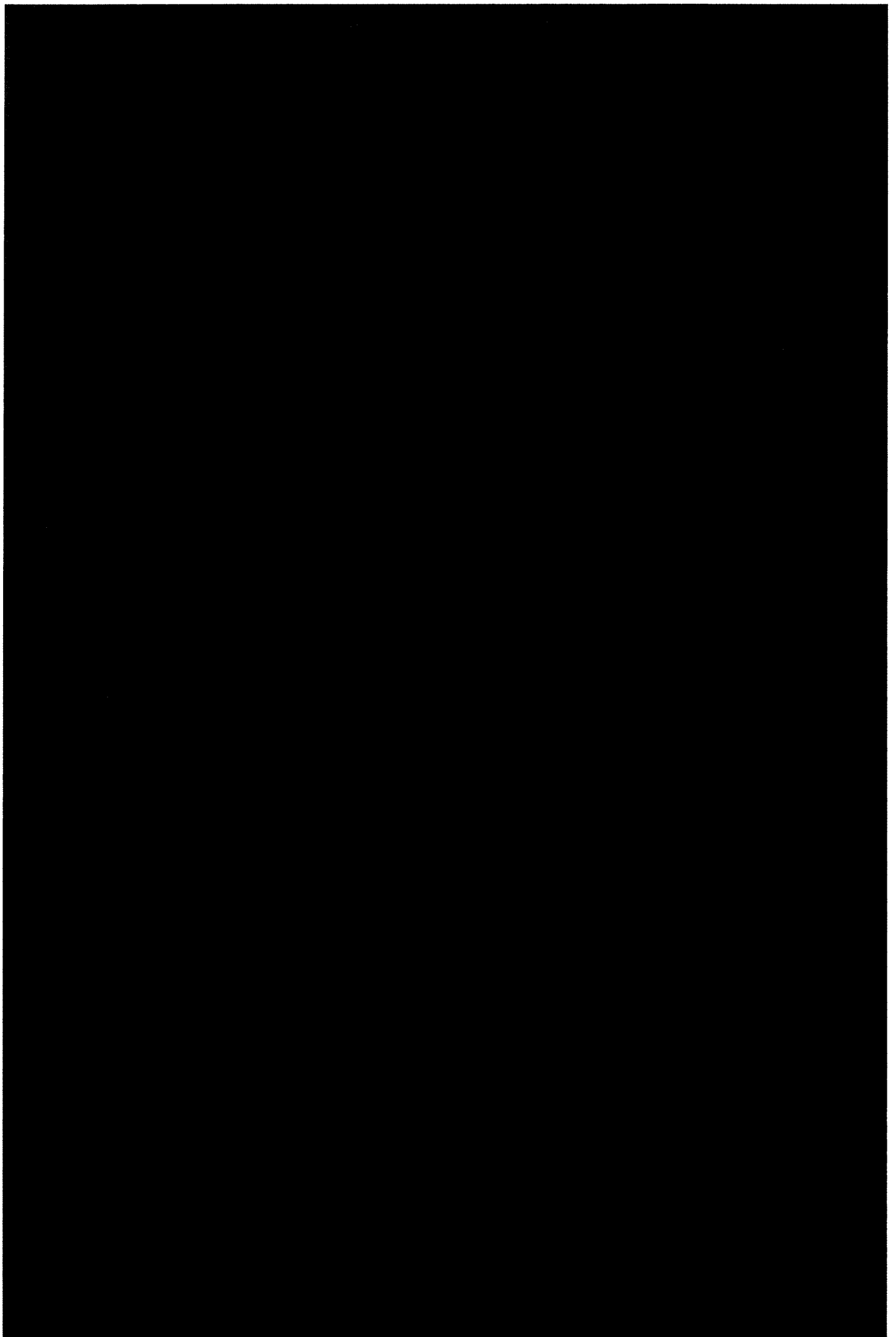
Code of Conduct – Use of Forwarders

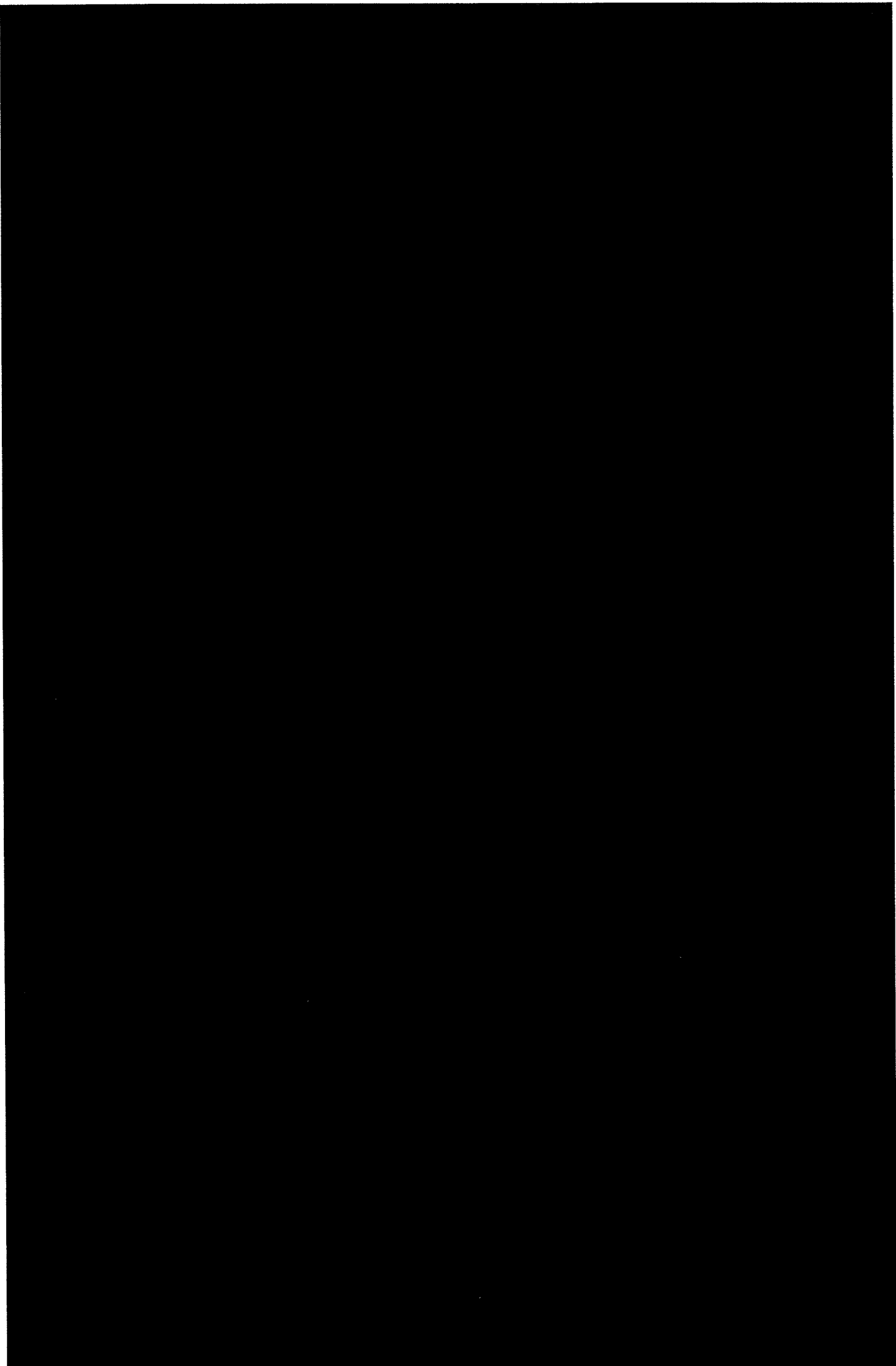
has a number of approved forwarders which are UPS, BlueWater, ScanGlobal and HSER. They are all of good reputation, committed to Atea Code of Conduct or Atea Compliance Officer has approved the forwarders own similar policies.

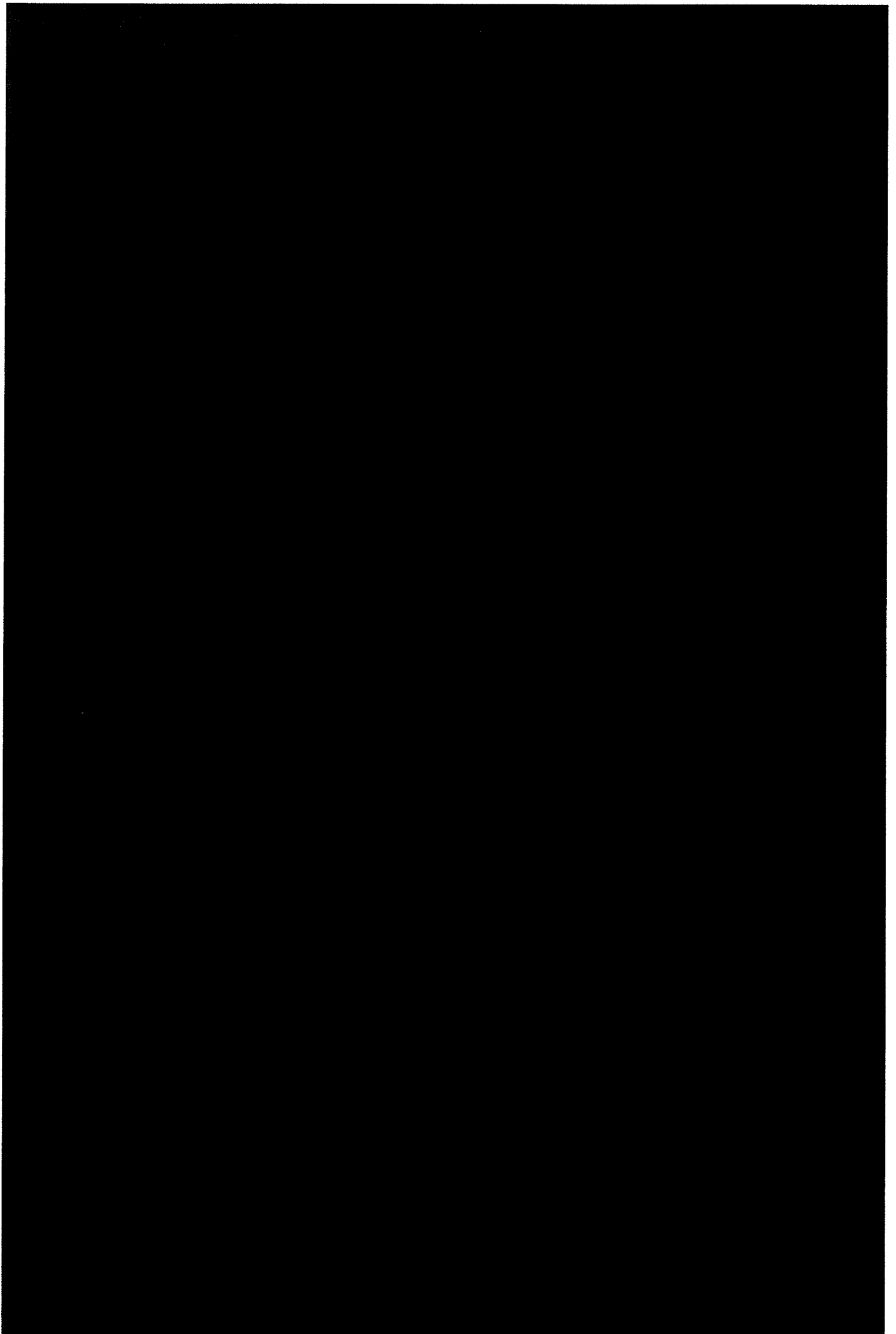
Alternative forwarders may only be used if a task cannot be performed by one of the approved forwarders or upon a specific customer requirement.

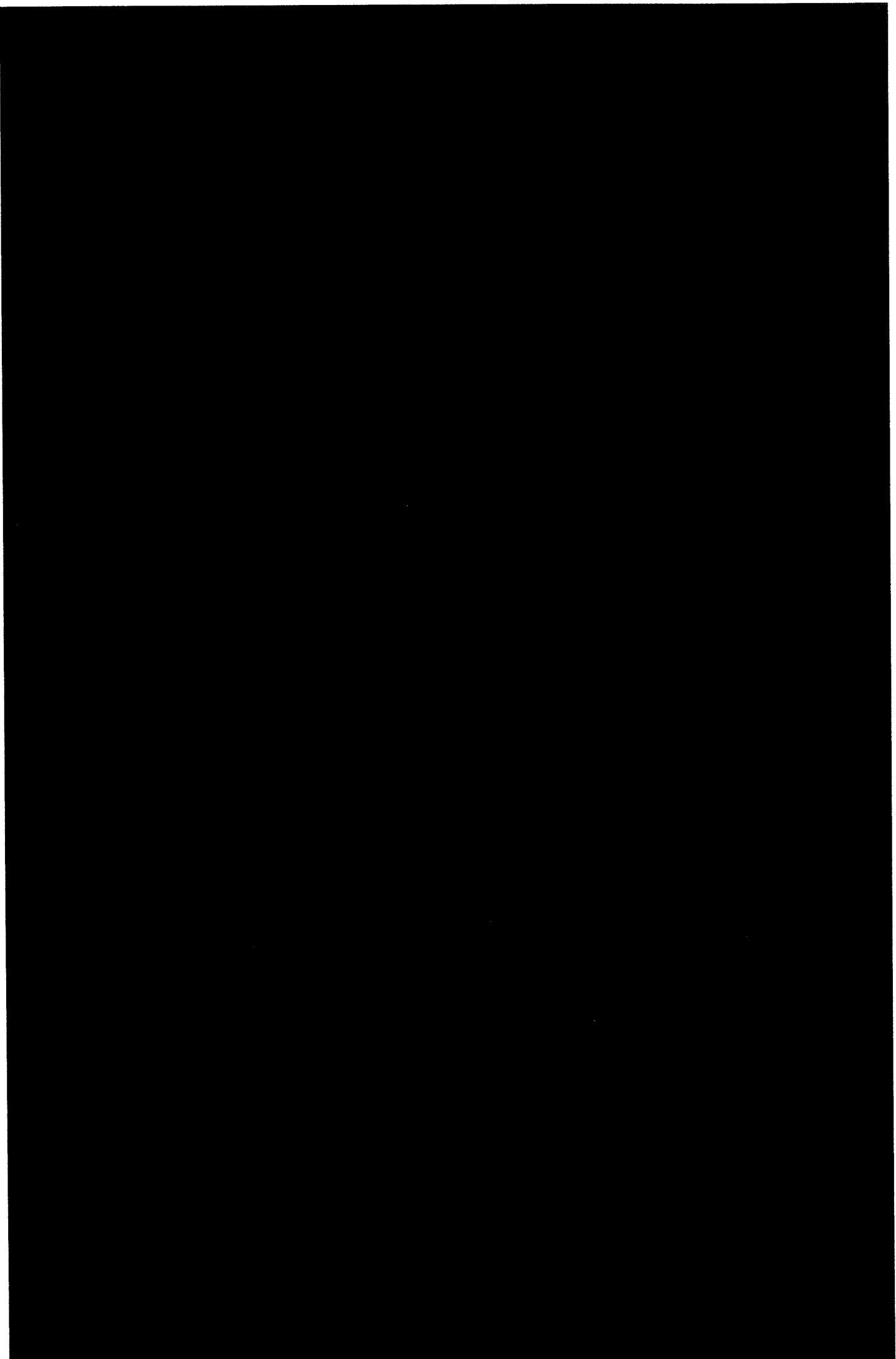
When engaging any alternative forwarder, regardless of reason such forwarder shall be approved by the Compliance Officer and shall accept the Atea Supplier Code of Conduct or if not the forwarder shall adhere to own similar rules approved by Atea compliance officer.

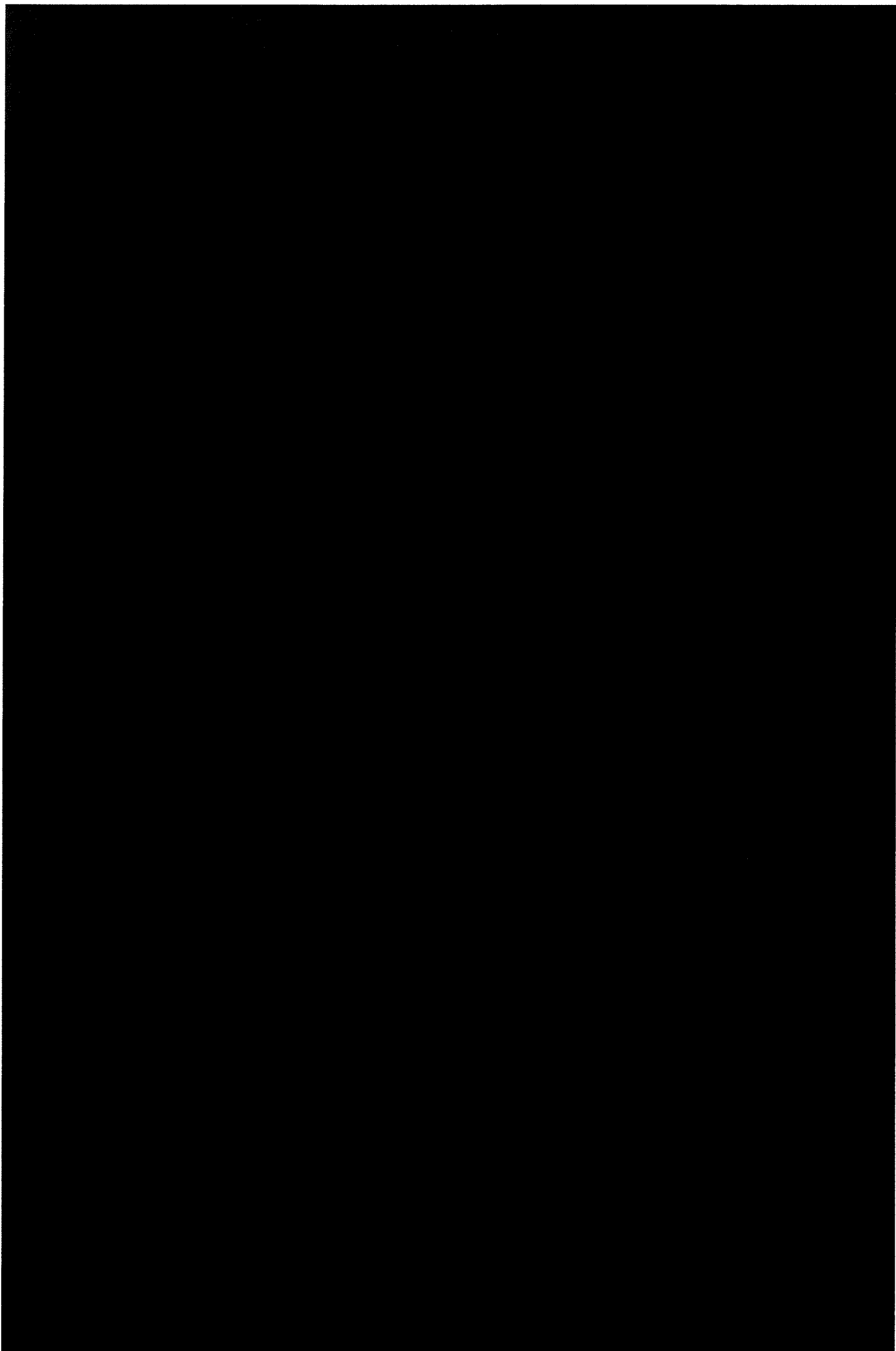
Forwarders may pay any form of Facility Payments or Bribe to anyone in relation to any Atea shipment. This will be deemed material breach. If Atea becomes aware of any history of paying either bribes or payments or bribes by a used forwarder unrelated to any Atea shipment, Atea will stop using that forwarder until such an issue have been satisfactory clarified hereunder whether there were any acceptable excuse (e.g threat to life or health).

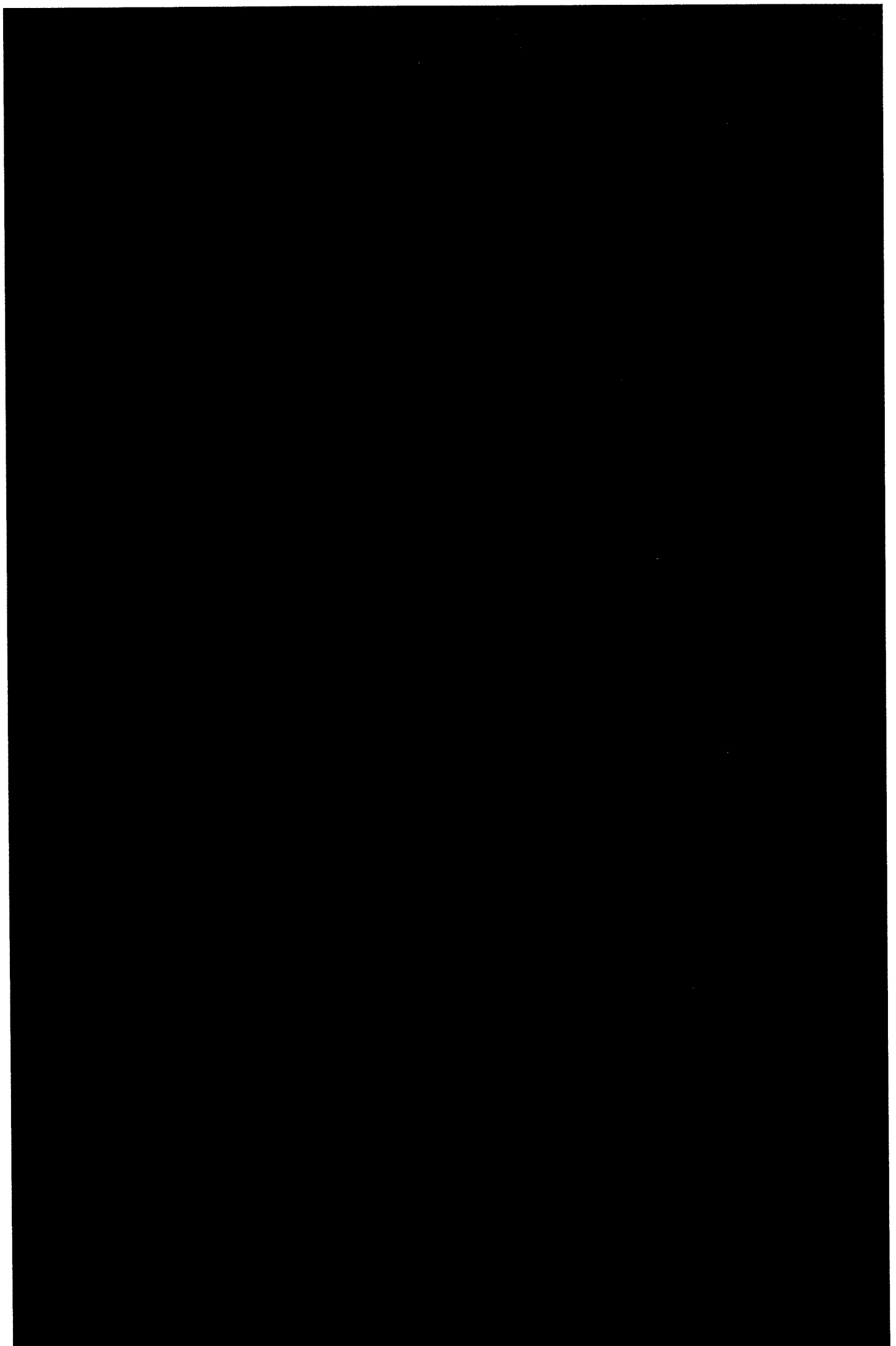


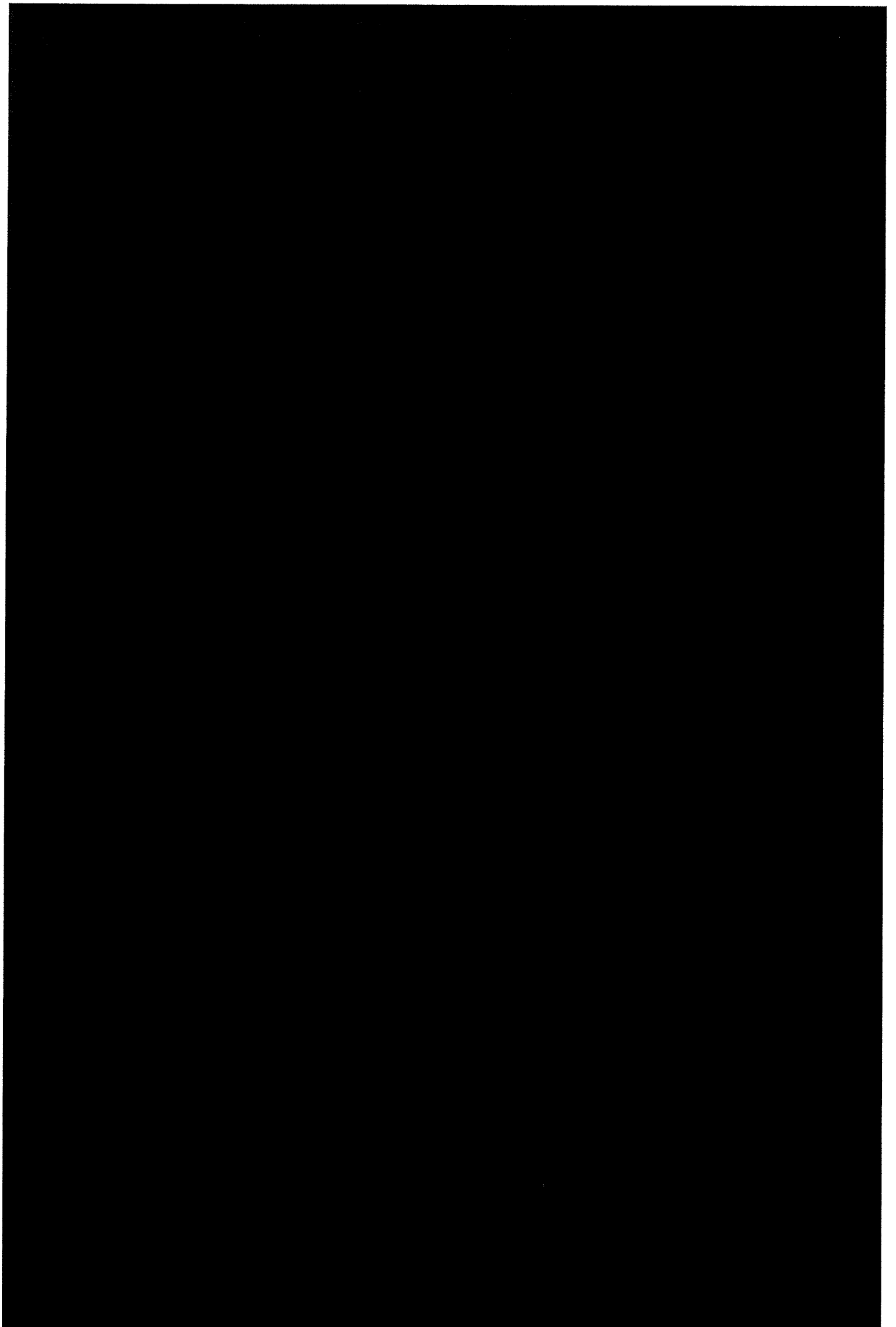


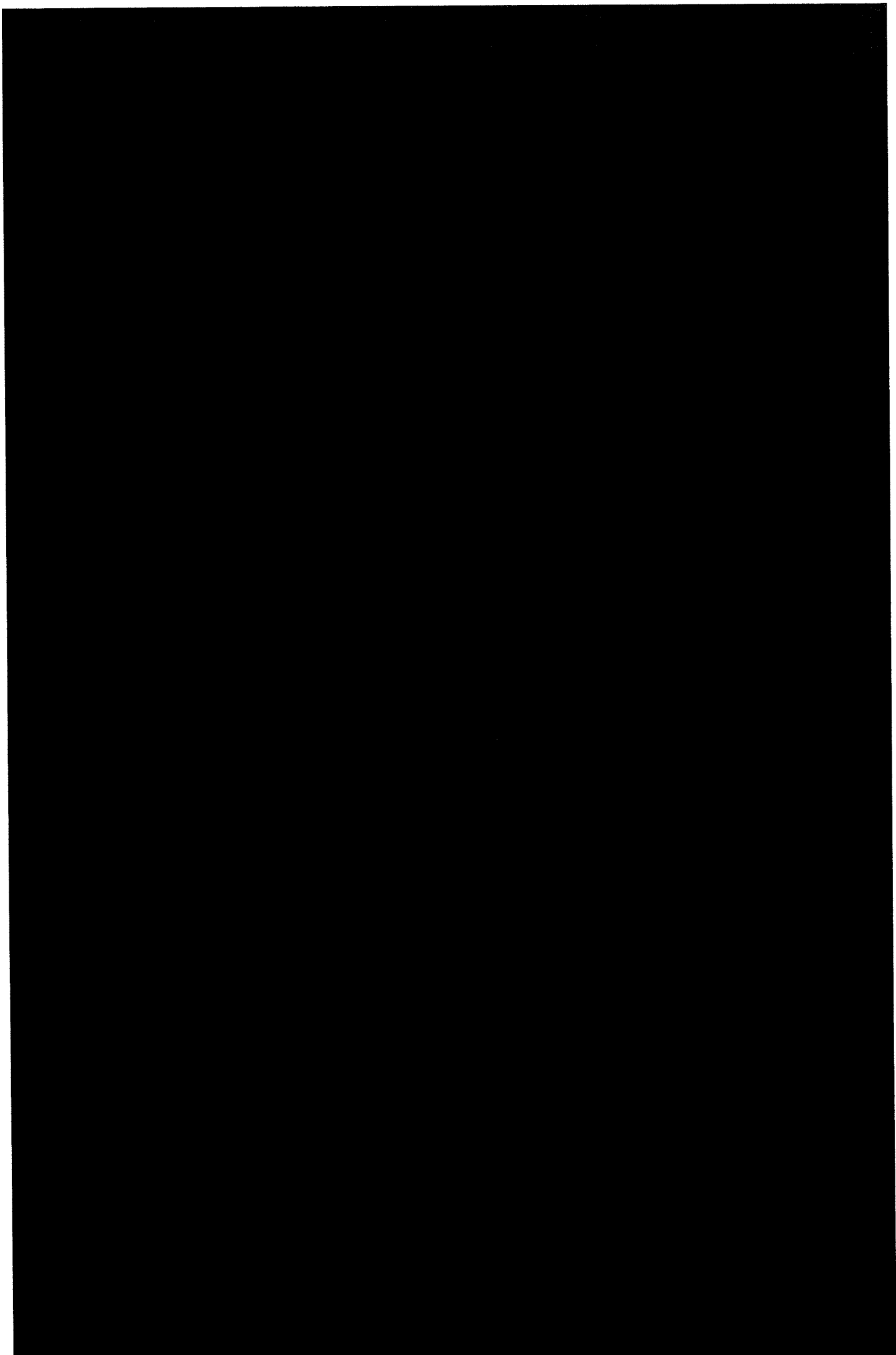


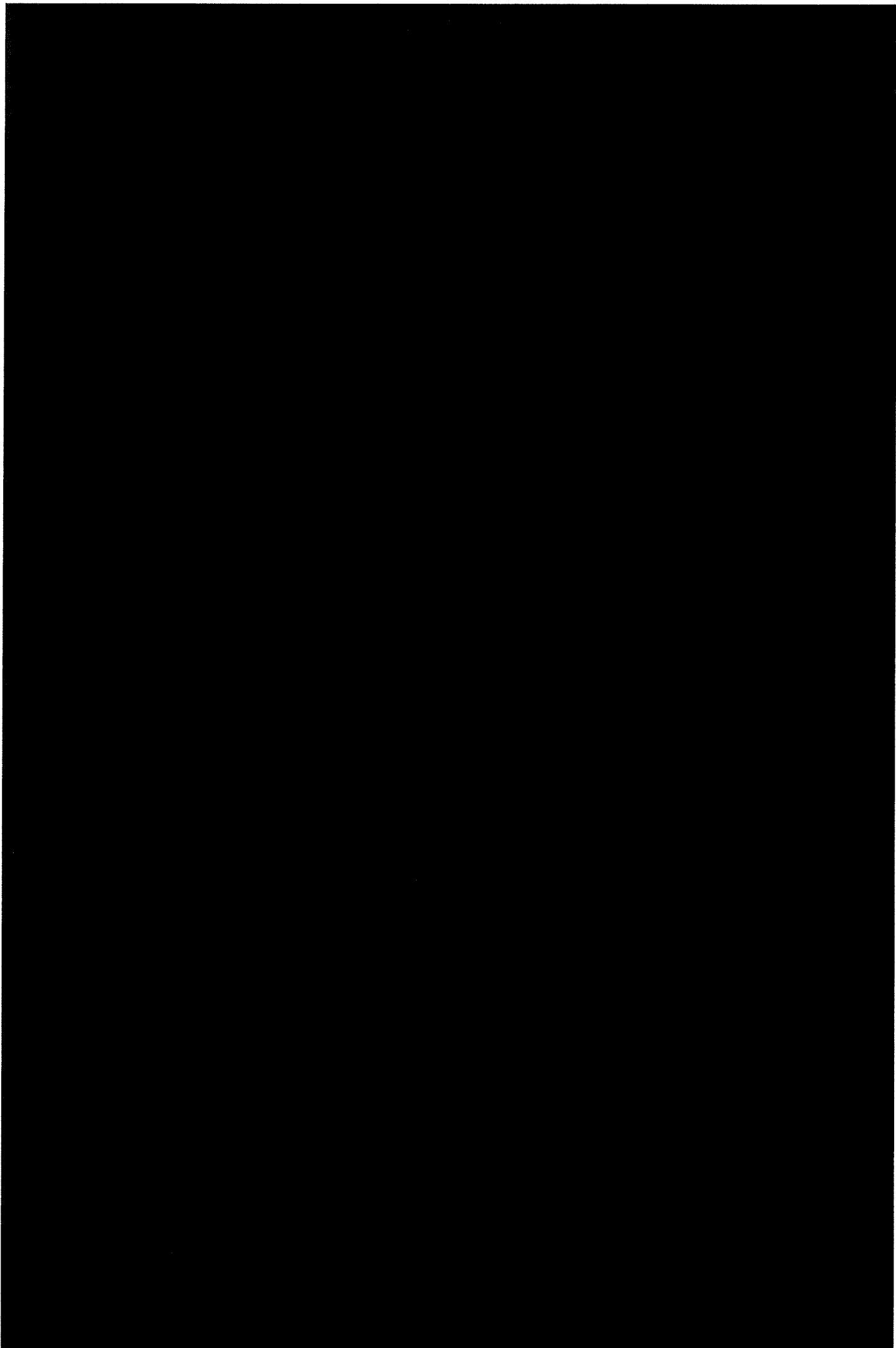


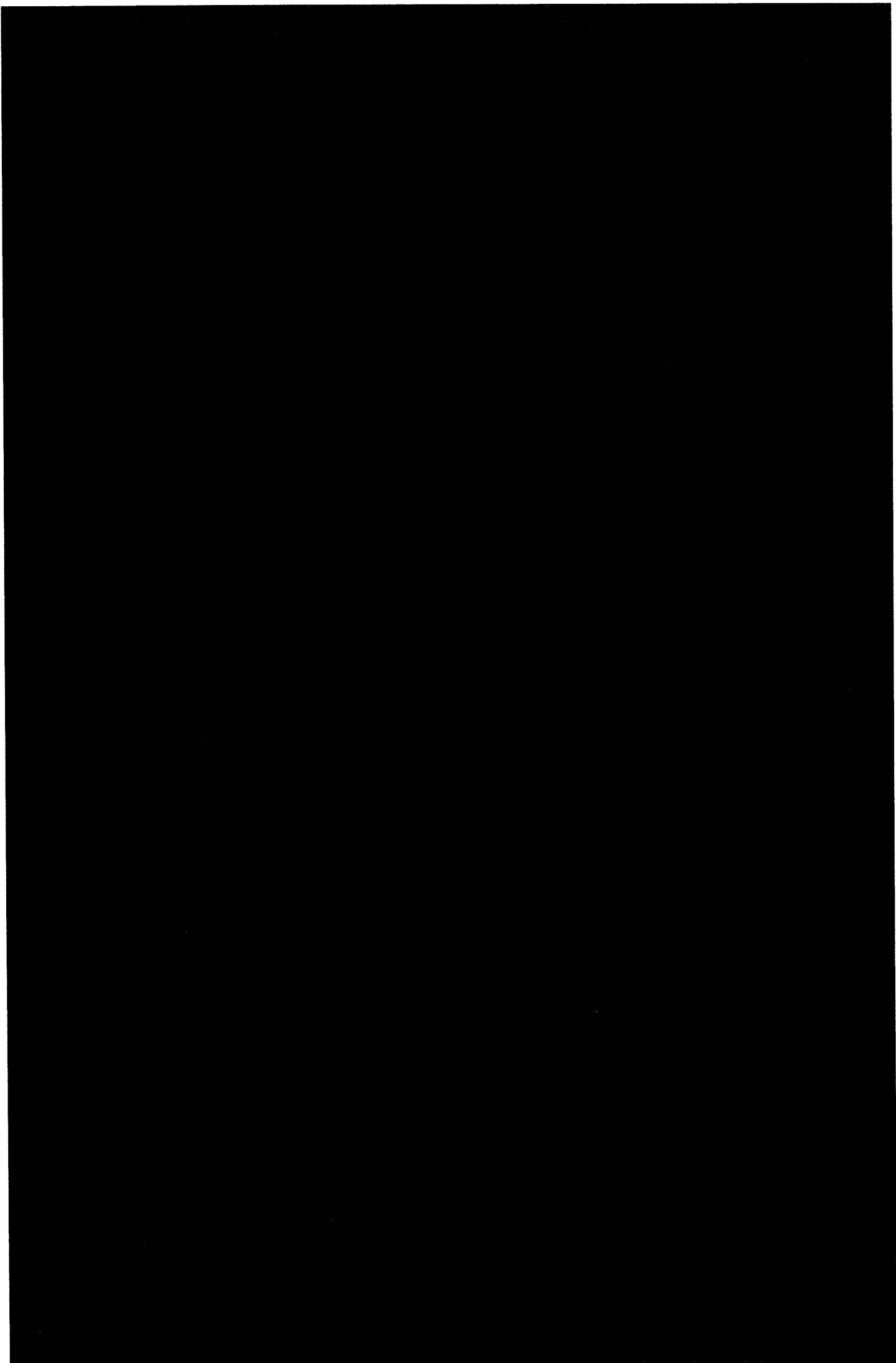


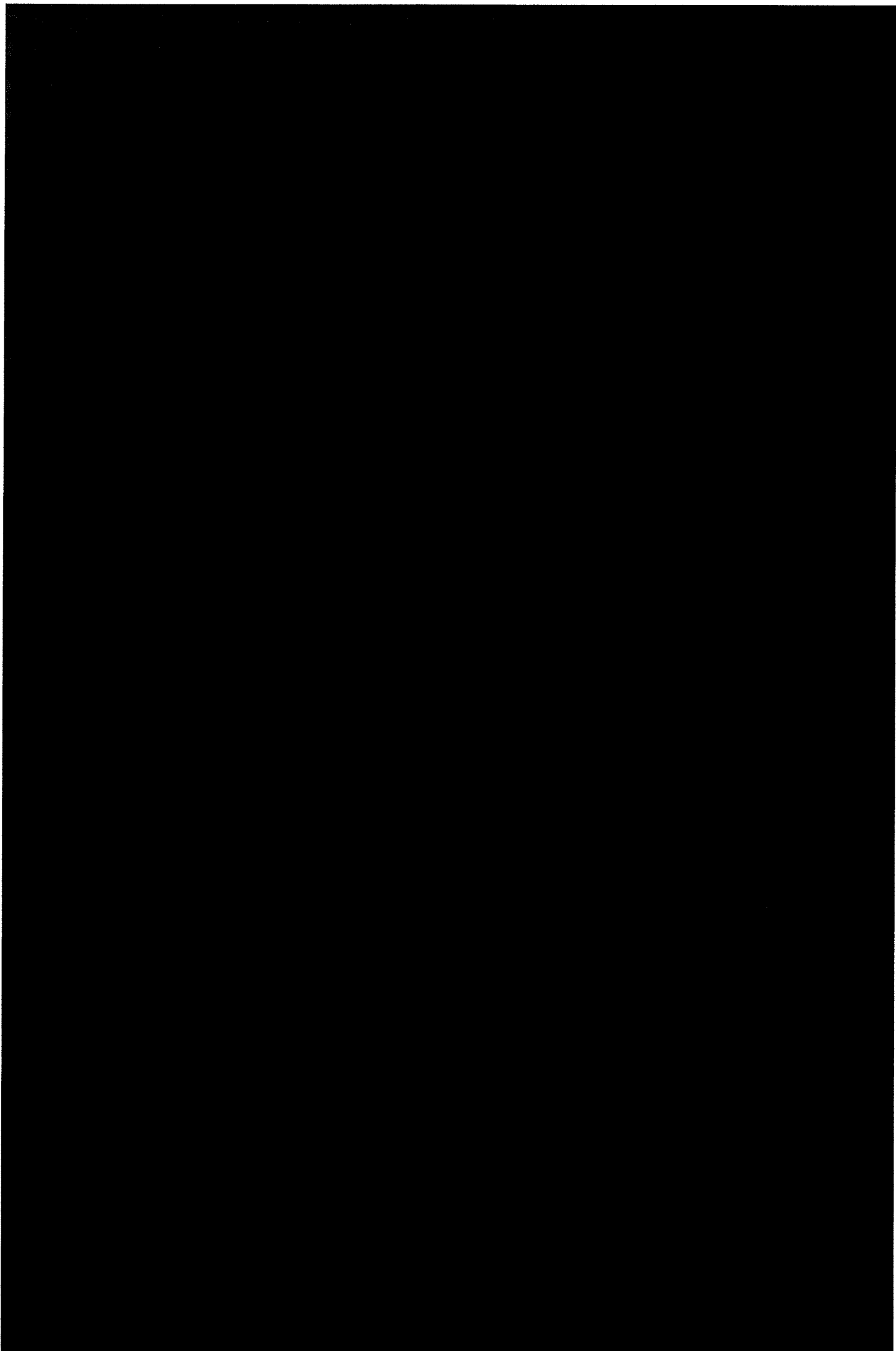


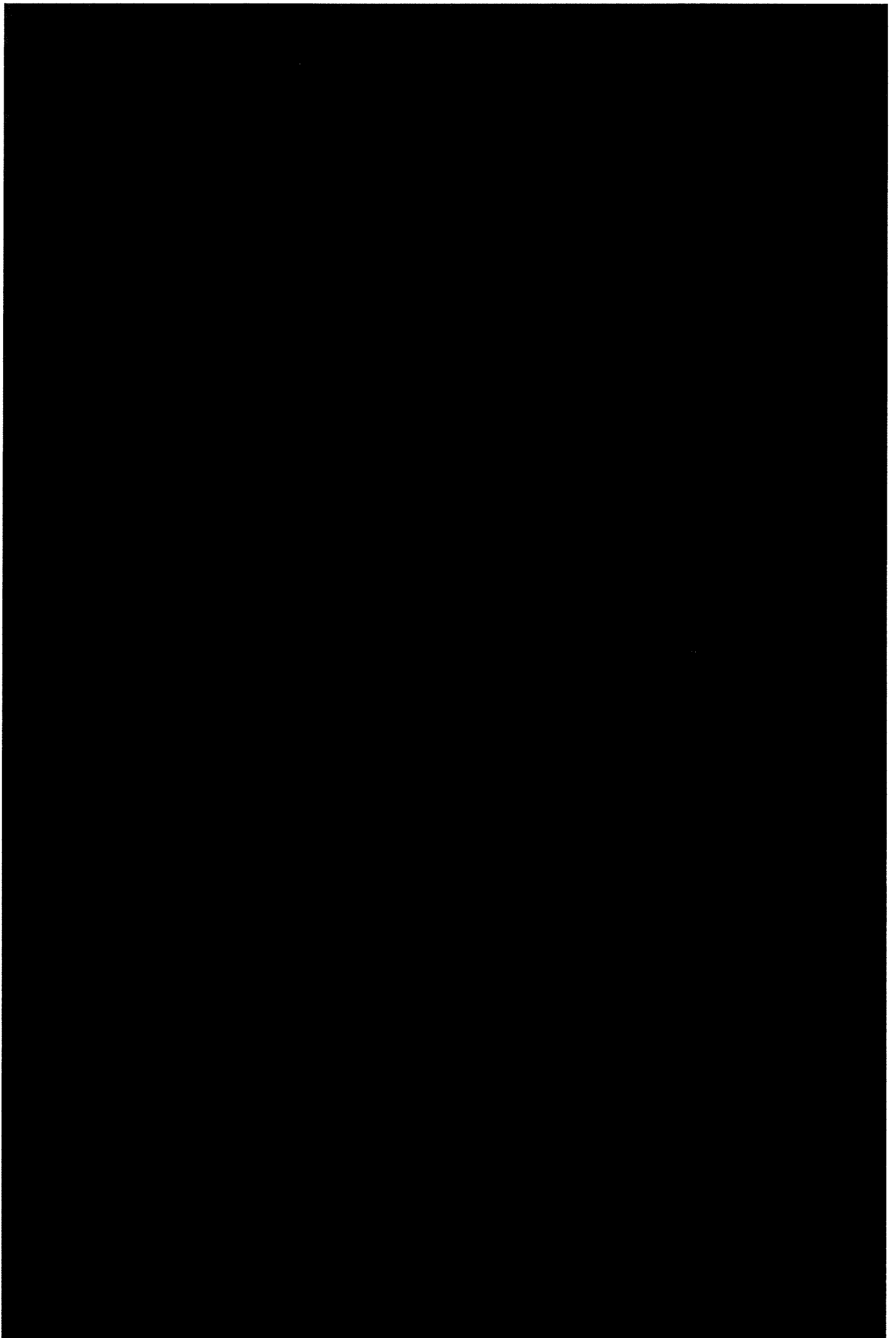


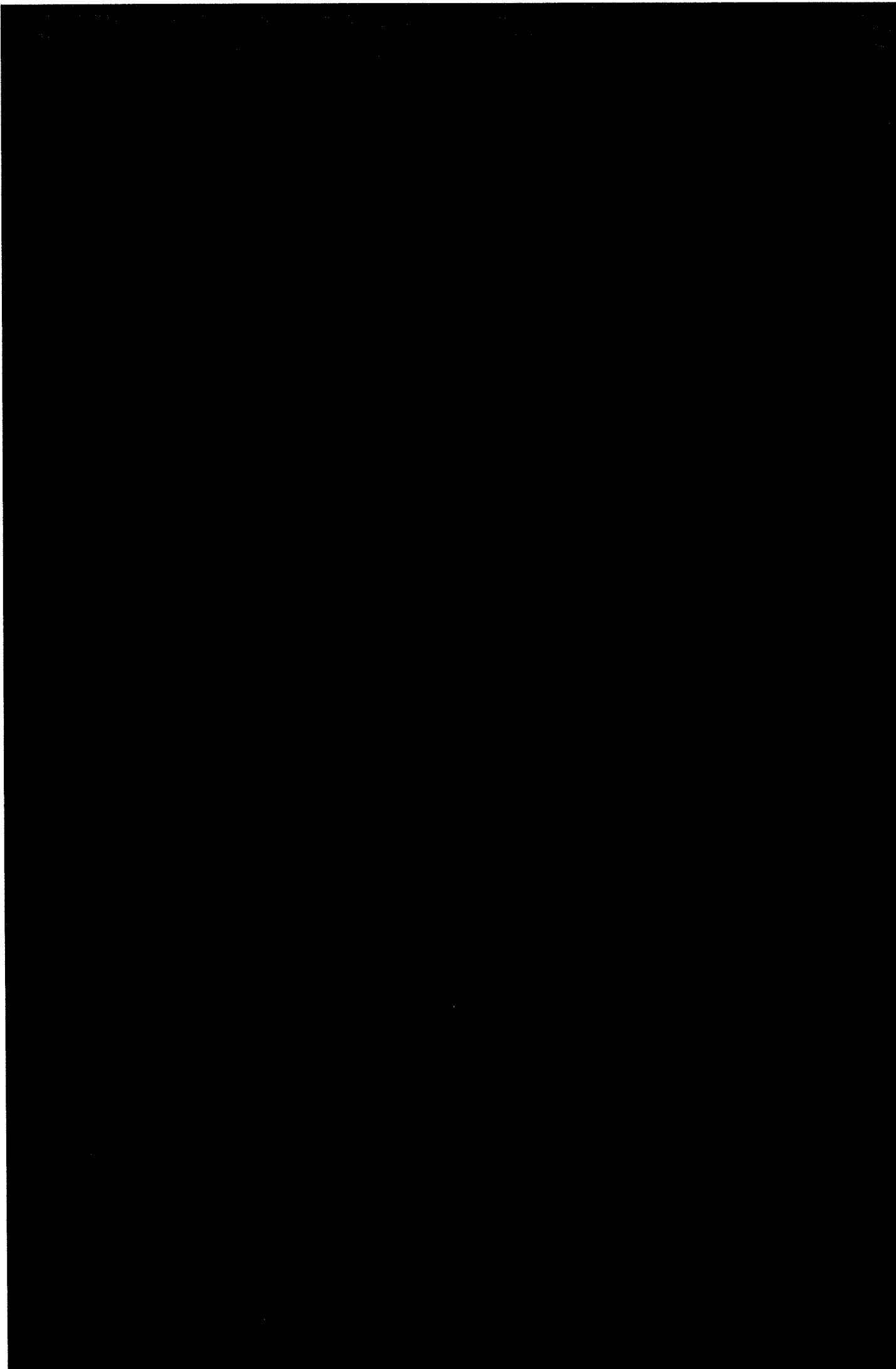


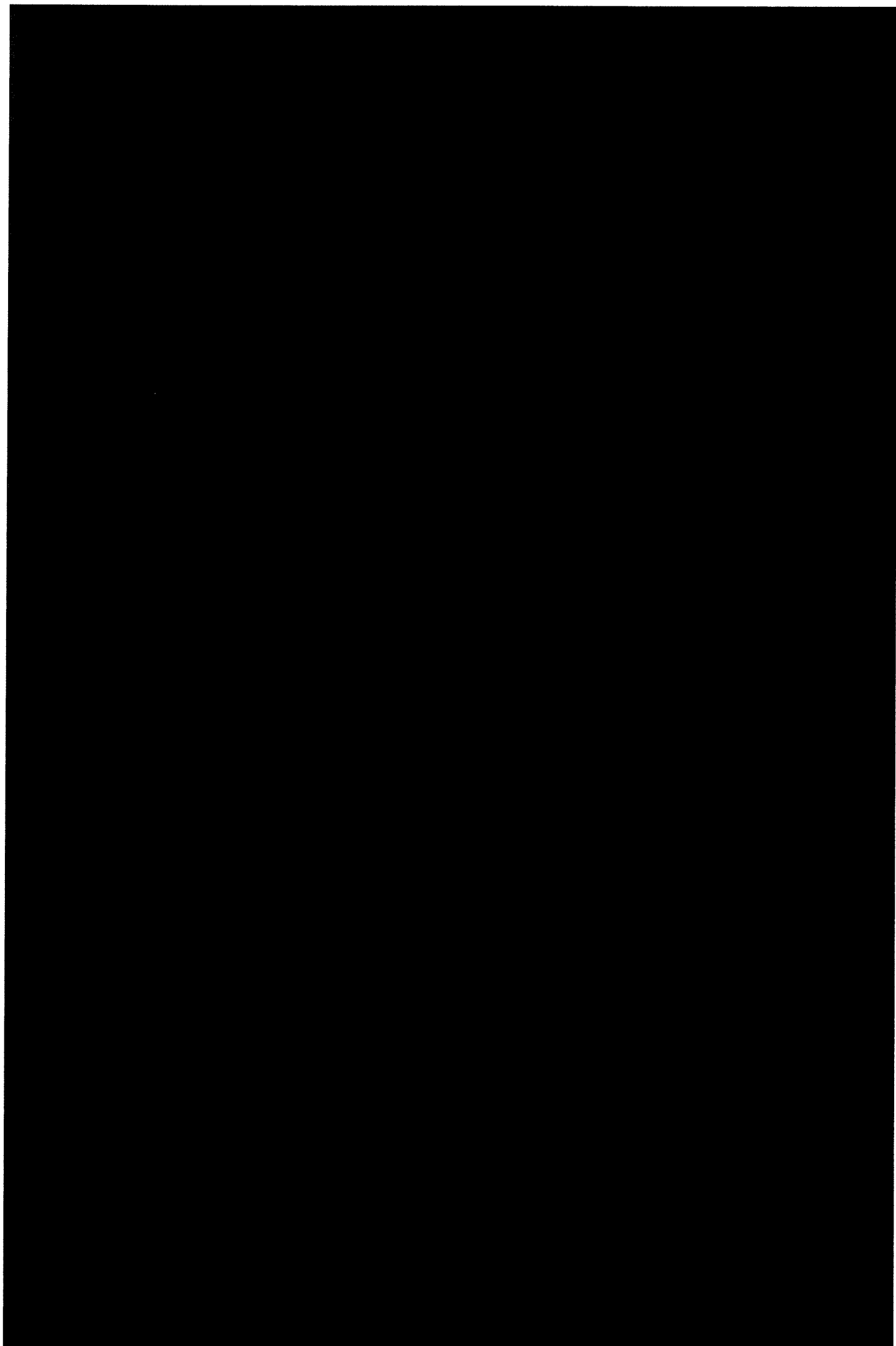


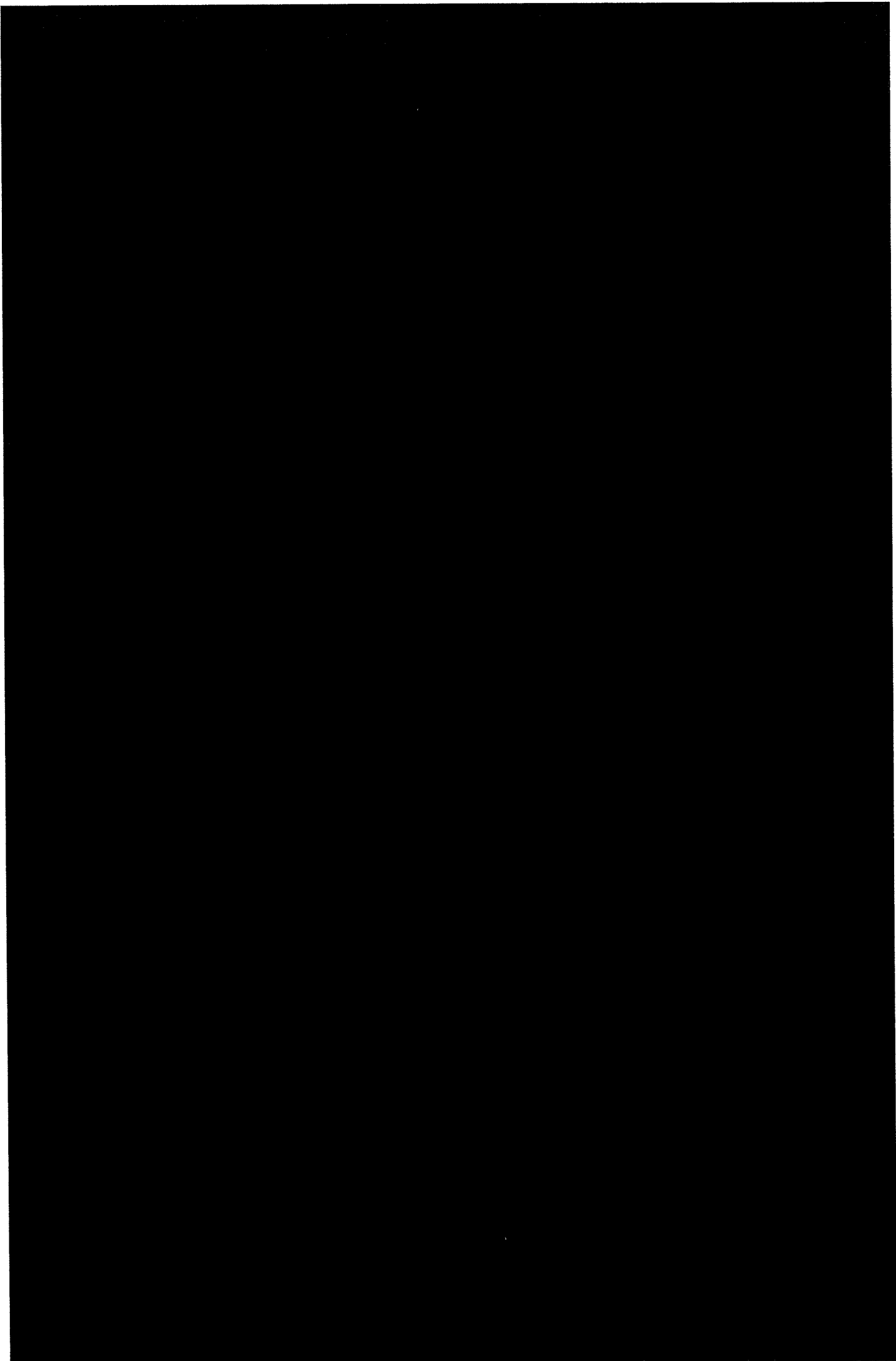


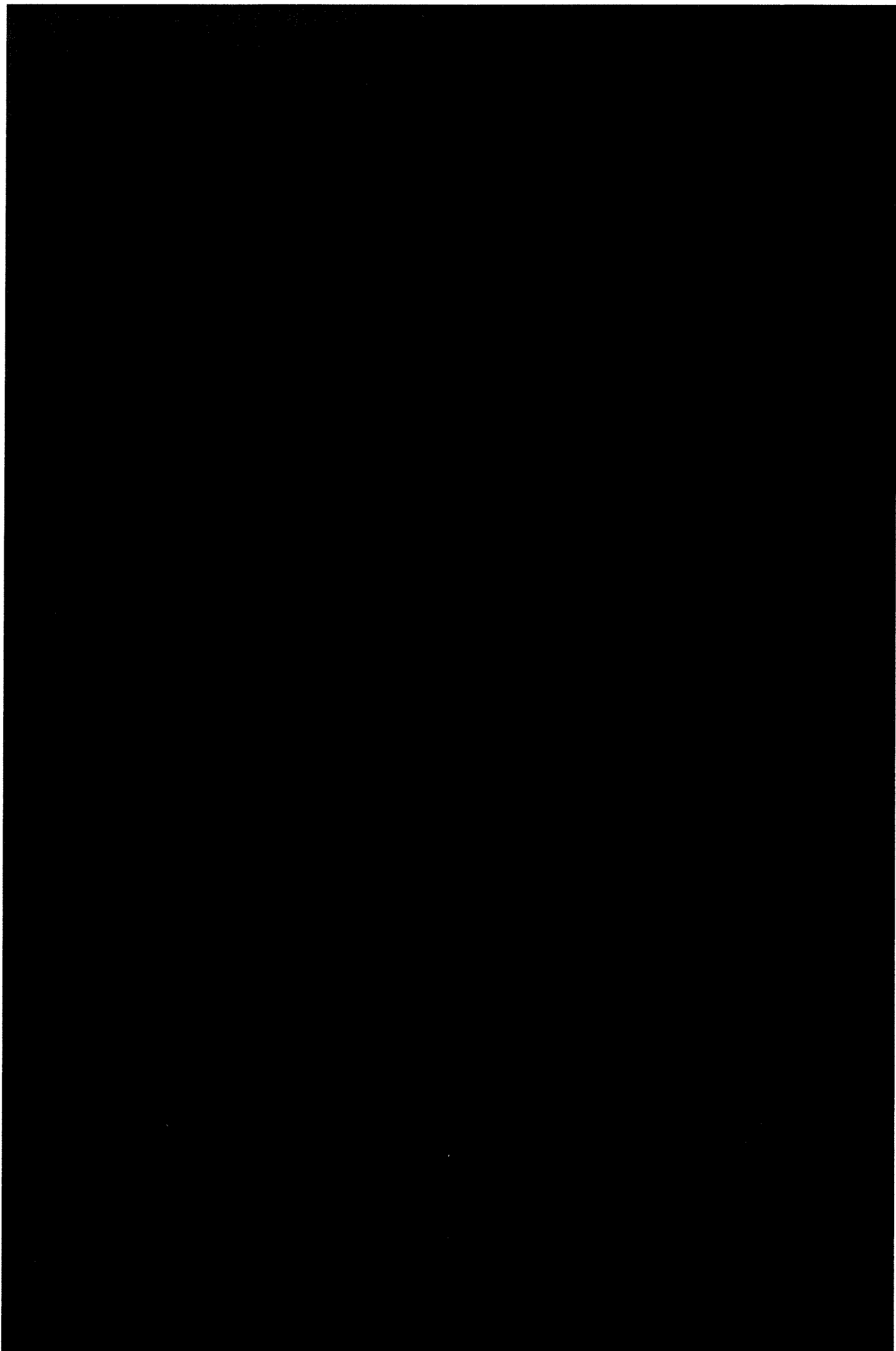












Atea Danmark Incitamentsmodeller

*Retningslinjer for bonus- og
incitamentsmodeller i Atea Danmark*

Ver 1.1 August 2018

ATEA

Retningslinjer for bonus- og incitamentsmodeller

Baggrund

Atea benytter resultatafhængige bonus- og incitamentsafløjning til en række af sine medarbejdere. Dette er sædvanligt i en forhandlervirksomhed.

Formål med bonusafløjning i Atea Danmark

I Atea anvendes bonusser til at understøtte den rette adfærd hos medarbejderne og til at understøtte målsætningen om Atea som "TP2B" (The Place To Be) for kunder, partnere og medarbejdere. Ift. kunder skal incitamenterne sikre, at Ateas medarbejdere i fællesskab arbejder for, at Atea leverer de bedste, mest konkurrencedygtige og innovative produkter og services i alle led af Ateas virksomhed. Ift. leverandørerne skal incitamenterne sikre, at Ateas medarbejdere er opdaterede på produkter og services, og udover selve salget, kan levere selvstændig værdiskabelse i form af add on ydelser. Ift. medarbejdere skal incitamenterne medvirke til at sikre, at Atea altid er en arbejdsplads, der tilbyder konkurrencedygtige vilkår, vise at medarbejderne er påskønnede og sikre, at der "løftes i flok", så der skabes en kultur og holdånd, men også til at påskønne til korrekt etisk adfærd, der er i overensstemmelse med Ateas Code of Conduct.

Risiko ved bonusafløjning i Atea Danmark

Bonus – og incitamentsafløjning kan udgøre en risikofaktor ift. uetisk adfærd. Pres for at møde målsætninger, krav om at få "sagen lukket" og løbende krav om hele tiden at vinde forretning indebærer en risiko for, at medarbejderne fristes til at skyde genvej ved benyttelse af uetisk adfærd som f.eks. ved at tilbyde ulovlige fordele og anden bestikkelseslignende praksis, ved benyttelse af praksis i strid med konkurrenceretten, ved at udnytte interessekonflikter, ved at tilegne sig og udnytte uberettiget viden, begå bedrageri mv.

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Retningslinjer for bonus og incitamentsmodeller

Formålet med disse retningslinjer

Formålet med retningslinjerne er at sikre, at bonusaftaler indgås på en måde, så aftalerne medvirker til at fremme etisk adfærd og overholdelse af Code of Conduct, og så aftalerne ikke skaber unødvendig risiko for, at medarbejdere vælger at handle uetisk i strid med Ateas Code of Conduct og øvrige interne regler samt gældende lovgivning.

Hvem er omfattet af disse retningslinjer

De heri fastlagte retningslinjer gælder for bonus for alle medarbejdere, hvor lønpakken fastsættes i Atea Danmark. Ved siden af bonus er en række medarbejdere omfattet af et generelt aktieoptionsprogram. Dette program er ikke omfattet af disse retningslinjer.

Hvem henvender retningslinjerne sig til

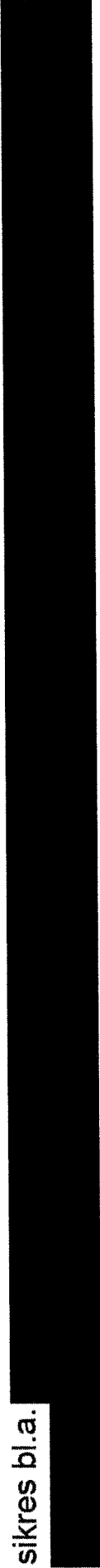
Retningslinjerne gælder med virkning for bonusaftaler, der indgås fra og med 1. september 2018 i Atea Danmark. Retningslinjerne henvender sig til alle i Atea Danmark, der har indflydelse på fastsættelse af løn- og ansættelsesvilkår, herunder ledelse og HR. De skal følges såvel i forbindelse med nyansættelse som i forbindelse med indgåelse af bonusaftaler med eksisterende medarbejdere.

Det gælder som helt grundlæggende regel, at alle vilkår, der tilbydes en eksisterende eller ny medarbejder i Atea Danmark forinden skal være godkendt af HR, som ligeledes udarbejder aftalen.

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Retningslinjer for bonus og incitamentsmodeller

Bonus- og incitamentsafklønninger i Atea Danmark skal altid efterleve følgende overordnede krav:

- Bonus- og incitamentsmodellen må ikke være brancheførende, målt på udbetaling
- Bonusmålene for hver medarbejder skal være enkle, indiskutable og transparente, dvs. at alle omfattede medarbejdere skal kunne se ved periodeafslutning, hvad der udbetales bonus på baggrund af.
- Bonusaftalerne skal være ensartede, dvs. følge de samme retningslinjer og målsætninger for alle omfattede medarbejdere eller grupper af medarbejdere.
- Der skal være et klart og veldefineret maksimum for udbetaling af bonus i en periode, der ikke må fraviges.
- Bonusmålene skal sikre, at Atea sætter kundens behov i centrum og arbejder sammen på tværs af Atea. Dette sikres bl.a. 

Retningslinjer for bonus og incitamentsmodeller

Bonus- og incitamentsafløbninger i Atea Danmark skal altid efterleve følgende overordnede krav:

- Størrelsen af bonusaftalerne og målene må ikke give anledning til eller påskønne til uetisk forretningsførelse.

Det betyder at:

1. [Redacted]
2. [Redacted]
3. [Redacted]
4. [Redacted]

- Bonusaftaler skal altid indeholde vilkår om, at overtrædelse af Code of Conduct vil føre til fortabelse af retten til bonus, der ellers var optjent. Omfanget af fortabelsen vil afhænge af overtrædelsens karakter. En medarbejder der tildeler en advarsel eller opsiges/bortvises som følge af overtrædelse vil altid fortabe retten til bonus i den pågældende optjeningsperiode.

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Retningslinjer for bonus og incitamentsmodeller

Undtagelser:

•

•

Retningslinjer for bonusaftaler fra 01.09.2018

Baseret på disse retningslinjer har Atea DK fastlagt følgende specifikke retningslinjer for bonusaftaler fra 01.09.2018

Løbetid

- [Redacted]

Typer af mål:

- [Redacted]
- [Redacted]
- [Redacted]
- [Redacted]
- [Redacted]
- [Redacted]
- [Redacted]

Fordeling af mål

- [Redacted]
- [Redacted]

Antal mål i aftalerne

- [Redacted]

Udbetaling af bonus

- [Redacted]
- [Redacted]

Størrelse på bonusaftaler.

- [Redacted]
- [Redacted]
- [Redacted]
- [Redacted]

Acceleratormodeller

- [Redacted]
- [Redacted]
- [Redacted]
- [Redacted]
- [Redacted]
- [Redacted]

Undtagelser

- Medarbejdere tilknyttet Compliance Organisationen må ikke være omfattet af en bonusordning
- [Redacted]
- [Redacted]

Standardtekst indeholdt i alle bonusaftaler

Baseret på disse retningslinjer har Atea A/S fastlagt følgende specifikke retningslinjer for bonusaftaler fra 01.09.2018:
Barsel og orlov

- [Redacted]

- [Redacted]

Sygd

- [Redacted]

Uetisk adfærd

- Såfremt medarbejderen i løbet af perioden eller inden udbetalingsdatoen har handlet i strid med Ateas Code of Conduct, Compliance Politikken eller ekstern lovgivning kan bonusudbetalingen nedsættes eller fortabes i sin helhed. Nedsættelsesbeløbet afhænger af handlingens karakter, som vurderes og kategoriseres af Ateas ledelse. Brud mod ovenstående med afskedigelse til følge medfører fuld tab af bonus.

Overgang til anden stilling i Atea

- [Redacted]

ATEA

CODE OF CONDUCT

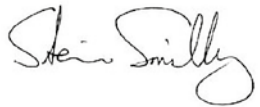
MESSAGE FROM THE CEO

Our values shape the culture and define the character of our company. They are at the heart of who we are and what we do. Together, we share a commitment to safeguard Atea's reputation. Our continued success depends on your ability to make decisions that are consistent with our values.

Our Code of Conduct is effectively the how-to guide for doing business at Atea, and it is incumbent on all of us to know it and live it every day. The Code defines what Atea expects of its businesses and people, and sets forth our fundamental commitment to conducting business ethically and honestly.

If you ever have questions about the right thing to do, or feel that our Code of Conduct is being violated, please be sure to speak up — talk with your manager or contact your Local Compliance Officer. You may also share concerns anonymously through our [Whistleblower Hotline](#).

Thank you for following our code,



Code of Conduct

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b. Insider Registration	14
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1. INTRODUCTION

At Atea, our vision is to be «**The Place to Be**» – a place where employees, customers, technology partners, and investors meet and collaborate to build the future with IT.

We believe that information technology, combined with knowledge and creativity, can transform productivity and living standards across society. It is with this purpose that we set out to build a company to be the market leader in IT infrastructure across the Nordic and Baltic regions.

This collaboration between employees, customers, technology partners, and investors cannot succeed however without trusting relationships that bind people together. For this reason, a strong code of ethical and professional conduct must be the foundation upon which Atea is built.

The Atea *Code of Conduct* sets the principles with which Atea personnel work together and with outside stakeholders. It provides guidelines for our business practices which must be followed by all Atea personnel, and is a source of governance for decision making across Atea.

1.1. Employee Responsibilities

It is the personal responsibility of every employee of the Atea group and each of its subsidiaries to review, sign and follow the *Code of Conduct*.

This responsibility also pertains to all who act

on behalf of the company, including contracted consultants.

Any violation of the *Code of Conduct* will not be tolerated, and may lead to internal disciplinary measures, notice, dismissal, or – in the event of illegal behavior – criminal prosecution. Failure by an employee to report a violation of the *Code of Conduct* is itself a breach of the Code.

The *Code of Conduct* is not meant to be exhaustive, and there may be situations where this code does not provide explicit guidance. For example, employees of Atea must always comply with applicable laws and regulations, even if these laws are not expressly stated in the *Code of Conduct*. In situations where the Code or law does not provide clear guidance, the employee should exercise good judgement consistent with the business ethics promoted by the Code.

In order to ensure that all employees understand the *Code of Conduct*, employees are required to take a brief online self-test concerning the main provisions of the Code. Upon successful completion of the self-test, the employee may electronically sign the *Code of Conduct*. This electronic signa-

ture will be returned to the HR function of each national organization for record-keeping. It is the responsibility of line managers to ensure that their employees review, successfully complete the self-test, and then sign the *Code of Conduct*.

If an Atea employee seeks additional guidance regarding a challenging business, legal or ethical situation, or is concerned about a potential violation of the *Code of Conduct*, law, or business ethics by another Atea employee, the employee should first discuss the situation with their direct manager.

If the manager does not provide a satisfactory response, or if the employee is not comfortable in discussing with direct manager, the employee should raise the situation with the Compliance Officer of the national organization in which they operate. Each national organization has a Compliance Officer, whose role is to ensure that actions taken by the local organization are in accordance with the *Code of Conduct*, good business ethics, and the legal framework of the local Atea organization and Atea Group.

If the employee is still concerned about a potential violation of Code of Conduct or law,

the employee should then submit a report to the to the [Whistleblower Hotline](#). The function is to ensure employees and external stakeholders have the opportunity to raise concerns about potential violations of the Code of Conduct, law or business ethics in a confidential manner to an independent third party with legal skills outside of their local organization and management structure.

Reports submitted to the to the [Whistleblower Hotline](#) will be handled discretely and confidentially by a law firm Atea has entered into agreement with, with total anonymity for the reporter.

The law firm, which is one Atea normally not do business with, will handle received reports together with, in its discretion, relevant persons in the Atea organization.

Atea will not tolerate retaliation against anyone who in good faith reports a concern about our operations. A good-faith report is one that an employee believe to be true and not with the aim of harming others. An employee do not have to know all the facts, as long as the employee report in good faith.

2. PERSONAL CONDUCT

The personal conduct of every Atea employee forms the culture of our company. Atea employees are expected to demonstrate the highest standards of integrity and professionalism when fulfilling their job responsibilities.

The personal conduct of Atea employees is critical to building trust and strong relationships across the company, and with our customers, technology partners and investors. In this manner, high standards of ethics and integrity are essential to pursue our vision of being “The Place to Be”.

2.1. Equal treatment

Atea aims to have an inclusive work culture. At Atea, we acknowledge – and appreciate – that all people are unique and valuable and are to be respected for their individual talents.

Any form of harassment, discrimination or other behavior that colleagues or business associates may perceive as threatening or degrading will not be tolerated. This includes – but is not limited to – discrimination on the basis of gender, religion, race, national or ethnic origin, cultural background, social affiliation, functional disability, sexual orientation, marital status, age or political conviction.

Atea personnel will work actively for the fair treatment of all employees and other business associates with whom they interact on behalf of Atea. Employees will base personnel-related decisions solely on relevant qualifications such as personal suitability, education, experience, results and other professional criteria.

2.2. Conflicts of interest

Atea employees will not seek to attain personal benefits for themselves (or closely related persons) that may be perceived as a conflict with the interests of Atea. Situations which may result in a potential conflict of interest should be avoided. To ensure impartiality, Atea employees should not participate in decisions in which there may be a conflict of interest.

Conflicts of interest are not always obvious. If an employee becomes aware of a potential conflict of interest, or has questions about a conflict of interest, he should notify his superior immediately.

2.3. Corruption and bribery

Atea believes in fair competition, and is firmly opposed to all forms of corruption. Employees should never offer or provide improper benefits to business contacts, government agencies or

other third parties in order to influence a business decision or facilitate a legal/regulatory process. Nor should employees solicit improper benefits as the basis for transactions with Atea.

Corruption and bribery may consist of either direct payments or indirect benefits, if the perceived intention of such benefits is to influence a business decision or legal/regulatory process. Examples of indirect benefits may include sponsorships of favored organizations, donations to political groups, and excessive spending on hospitality, travel and entertainment. This applies irrespective of whether the benefit is offered from Atea or through an intermediary.

2.4. Gifts and business courtesies

Atea employees must always exercise caution when offering or accepting gifts and business courtesies. Gifts and business courtesies should only be offered or accepted when they are of modest value and with limited frequency, and are in accordance with local practice and national guidelines within the Atea organization. Gifts and business courtesies should never be given or accepted if they can be perceived that they are for the specific purpose of influencing a business decision.

If an Atea employee is offered or has accepted gifts and business courtesies in excess of normal tokens of appreciation, he should immediately notify his immediate supervisor, who can decide with the local Compliance Officer whether the employee's integrity and independence may be perceived as being influenced.

2.5. Private interests in other businesses

Atea employees must avoid having personal interests – direct or indirect – in other businesses or organizations if these may be perceived as negative to the employee's relationship with Atea.

An employee must inform and receive consent from his direct superior before undertaking external duties or positions which may impact the employee's work at Atea (including Board positions with another company).

An employee must inform and receive consent from his direct superior before undertaking an investment in a company that competes with Atea or does business with Atea. (Investments of less than 5% of the share capital in a listed company are exempt from this requirement.)

2.6. Compliance with laws and regulations

All employees must comply with laws and regulations when acting on behalf of Atea. Violations of laws and regulations will not be tolerated.

2.7. Compliance with antitrust laws and regulation

Competition laws or antitrust laws are designed to protect free and effective competition in the market. Atea is committed to competing in a fair and ethical way, in compliance with national

and international competition/antitrust laws and regulations, applicable to the markets in which we operates. Competition law in our markets prohibits companies from collaborating with competitors against the interest of consumers or other businesses. This includes a range of prohibited activities including, price fixing, sharing of price information with competitors, restricting the supply of goods or services, submitting false bids or tenders and dividing markets or territories. All Atea employees must comply with any and all competition and antitrust laws. This means among other things that Atea employees are prohibited from:

- being involved in any agreements, arrangements or practices that have as their object or effect to prevent, restrict or distort competition;
- discussing pricing or other competitive information with competitors, fixing prices with competitors or entering into any other discussions, agreements, or arrangements with competitors that might have an effect on free competition.

Employees involved in a private or public tender process must be aware of and comply with applicable tender regulations. Transparency must

be maintained throughout the procurement cycle, adhering to applicable formal procedures while providing the governmental decision-makers with correct, transparent and non-discriminatory data.

3. INTERNAL CONTROL

The market for IT infrastructure is evolving rapidly, and Atea needs to continuously adapt and be flexible in order to meet the needs of its customers. To succeed in this dynamic environment, Atea believes in a decentralized approach to decision making which empowers employees to solve problems for customers on a local level.

Atea's internal control routines enable the Group to execute strategy and operate in a coordinated nature while providing employees the flexibility to make customer decisions on a local level. Internal controls ensure that Atea's business processes are efficient and run within an acceptable level of risk, that Atea's assets are safeguarded and utilized, that financial information is correct and timely, and that laws, regulations and guidelines are followed.

Internal controls are the responsibility of management, but every employee must contribute to ensure that these control routines are effective. Most control routines are of a highly operational nature, but the *Code of Conduct* provides guidelines on major control routines within authorization and reporting of transactions, treatment of confidential information and communications.

3.1. Authorization of transactions

All national organizations have a written document that outlines which persons or levels in the organization have the authority to approve various types of transactions relating to personnel staffing, contracts, and cash disbursements.

Transactions above a specific size must be approved by Group management, or by the Board of Directors. These maximum amounts allowed for approval at each level of the organization are stated in the Authority Matrix for the Atea Group. The Authority Matrix is provided as a supplemental document to the *Code of Conduct* and is available on the local intranet.

3.2. Reporting and disclosure

Atea's financial and legal reporting shall comply with all applicable laws and regulations, and be full, fair, accurate, timely and understandable. This requires that all transactions are correctly reported in accordance with local law and good accounting practice.

All Atea employees share a responsibility for registering transactions in a correct and properly documented nature, so that Atea can accurately

report on these transactions in its financial and legal statements. If any Atea employee becomes aware of transactions which have not been reported accurately, they should report this information immediately to their manager and if necessary, to the Compliance Officer.

3.3. Confidentiality

All Atea employees have a responsibility to safeguard the confidentiality of sensitive information relating to Atea, its employees and outside parties with whom the company interact. The duty of confidentiality is critical to building trust and strong relations with outside parties and across Atea. The principle of "need to know" shall always apply when handling confidential information.

Atea employees shall exercise caution when discussing and handling sensitive information, to avoid this information being received by unauthorized persons. If sensitive information is to be shared with third parties, a written confidentiality agreement should be in place.

The duty of confidentiality also applies after the termination of employment or contractual relationship with Atea for as long as the information is

considered to be of a sensitive nature or in any other way confidential.

3.4. "Price sensitive information" and Insider trading

As a publicly traded company, Atea ASA is subject to strict laws concerning the handling of sensitive information which may have an impact on the share price of Atea ASA.

Sensitive information which is not generally known in the market and may have an impact on the share price of Atea ASA is called "price-sensitive information". Employees holding price-sensitive information are subject to special legal requirements on confidentiality, documentation, and restrictions on trading in the shares of Atea. Violation of these legal requirements is subject to prosecution under the Norwegian Securities Trading Act.

Price-sensitive information may include information on large new contracts which have been awarded to Atea, but which are not generally known to the public. The Group has set a policy that all new contracts with expected sales over NOK 450 million per year (approximately 1.5%

of Group revenue) are automatically considered price-sensitive information if the outcome of the contract has not already been announced to the public. The Group may decide to publish information on new contracts below this size through a stock exchange notice as information to investors without the contract being considered “price-sensitive information”.

Price-sensitive information may also include information on Atea’s local financial performance or operations, which has not been reported to the public, but can significantly impact the overall financial performance of the Group. Furthermore, price-sensitive information may include other events or transactions which could impact Atea’s financial performance and share price, such as the acquisition of another company.

Determining whether sensitive information is price-sensitive information is not always clear. Employees which are holding sensitive information (for example, regarding a large contract) and are uncertain whether this is “price-sensitive information” should contact the CFO of their local organization with the details of this information so that the specific situation may be evaluated.

Employees who are holding “price-sensitive information” must:

- **Register as an Atea “insider”:** This involves contacting the Group CFO and providing information on (1) what price-sensitive information the employee is holding, (2) when and how he received the price-sensitive information. The insider registration form is provided as a supplemental document to the Code of Conduct on the local intranet.
- **Keep price-sensitive information confidential:** Price-sensitive information should not be communicated to anyone who is not an Atea insider without the express consent of the Group CEO or Group CFO. If an Atea employee becomes aware that another person has received price-sensitive information without being registered as an insider, this must be reported to the Group CFO immediately.
- **Abstain from trading in the financial instruments of Atea ASA:** Employees holding price-sensitive information must abstain in trading in the financial instruments of Atea ASA, including purchasing or selling Atea shares / bonds, and exercising Atea stock

options. This trading prevention does not prevent the normal exercise of option or future contracts which were previously entered into upon expiry of such contracts.

An Atea insider remains subject to the above requirements until the price-sensitive information is publicly available, or is otherwise no longer considered to have an impact on the share price of Atea ASA. All employees who have been registered as an Atea insider should receive a written confirmation by the Group CFO that they are no longer considered an insider in Atea before assuming that they are no longer subject to the above requirements.

It is the duty of all employees to investigate whether they are holding price-sensitive information before trading in the financial instruments of Atea ASA. Employees which are uncertain whether they are holding price-sensitive information should contact the CFO of their local organization.

3.5. Public communications

In order to ensure that public reporting on Atea is correct, consistent and reliable, only a limited number of people are authorized to speak with news media. All queries from the media must be

referred to the country manager or local press contact.

In principle, only the Group CEO, Group CFO and country managers are authorized to communicate with the media. Only the Group CEO and Group CFO can comment on financial issues. However, other people may be authorized to communicate with media in specific cases. This must always be clarified with the country manager in advance.

All price-sensitive information (defined in 3.4. above) must first be disclosed to the Oslo Stock Exchange in a stock exchange announcement before it can be communicated externally or internally to those who are not company insiders.

All announcements to the Oslo Stock Exchange are the responsibility of the Group CEO and Group CFO.

In the event of an emergency or serious incident at Atea, the Group has a crisis management plan which includes policies on communication. The crisis management plan is provided as a supplemental document to the *Code of Conduct* on the local intranet.

4. SOCIAL RESPONSIBILITY

At Atea, we aim to build the future with IT. By pursuing this mission, we believe that Atea can make a positive contribution to society, as information technology improves productivity and living standards across the population.

At the same time, we understand that good practices in one area do not offset harm in another. We need to ensure that all of our business practices are principled and sustainable in a global context, and that Atea promotes social responsibilities in its daily operations in such areas as human rights, labor, environment and anti-corruption.

For this reason, Atea is a member of the UN Global Compact (UNGC) and observes the Global Compact's 10 principles of corporate sustainability and social responsibility. Atea reports its progress according to these principles to the UNGC each year.

Furthermore, Atea monitors its supply chain for compliance with corporate sustainability guidelines based on the Electronic Industry Citizenship Coalition's (EICC) *code of conduct*. The EICC is

a coalition of the world's leading electronics companies formed to improve working conditions and environmental stewardship throughout the electronics supply chain.

Atea's vendors shall deliver goods and services to Atea which are produced in accordance with the EICC guidelines, and monitor that these guidelines are followed by their own subcontractors.

4.1. Human rights

Atea and its employees respect and support internationally proclaimed human rights, including the Universal Declaration of Human Rights adopted by the United Nations.

Atea does not condone or conduct business with organizations which are complicit in human rights abuses. As part of its effort to promote human rights, Atea actively monitors its supply chain for the use of "conflict minerals" from areas where human rights violations may occur.

All employees should notify their manager or Compliance Officer if they have any concerns about human rights abuses within Atea's supply chain.

4.2. Labor

Atea is committed to creating a work environment based on principles of fairness and ethical behavior. It is the responsibility of all employees to promote a positive work environment, and report any concerns or potential violations to their manager or Compliance Officer.

Atea's terms of employment are based on fair practice and shall be understandable for employees. Employees shall receive full, timely and direct compensation on a regular basis, in accordance with their employment agreements.

Atea employees shall have access to a healthy and safe workplace. Working conditions shall meet or exceed legal requirements in the countries in which Atea operates, as well as the conventions of the UN Global Compact and International Labor Organization.

Hazards shall be identified and monitored to prevent accidents and occupational illness. Guidelines for the workplace will be published and monitored to ensure a healthy and safe environment.

Atea upholds the rights of workers to freedom of association and to collective bargaining within national laws and regulations.

Atea shall not employ or contract child labor, as defined by the International Labor Organization conventions.

Atea shall not employ or contract forced labor. Employees will be free to terminate employment after a period or notice, in accordance with national laws and their employment contract.

Atea values diversity in its workforce, and is opposed to discrimination or harassment. Atea's management will promote equality of opportunity within its employment practices. Further information is stated in Section 2.1 of this document.

4.3. Environment

Atea is committed to minimize the impact of its operations on the environment. Atea's national organizations are in compliance with local environmental laws and regulations, and are cautious in their approach to the environment. The Group strives to monitor and continually improve its

environmental performance through participating in efforts such as the Carbon Disclosure Project.

Furthermore, Atea actively promotes “Green IT” initiatives such as IT recycling within the company and its customer base to reduce the negative impact of IT equipment on the environment.

Finally, Atea is a leader in the sale of environmentally friendly technologies such as video meeting solutions, which may reduce the emissions and pollution associated with business travel.

Atea employees should contribute to minimizing waste and harmful emissions during their work, and report opportunities to improve environmental performance to the Compliance Officer.

4.4. Anti-corruption

Atea believes in fair competition, and is firmly opposed to all forms of corruption. Atea will work against corruption in all forms, including extortion and bribery, in accordance with the UNGC principles. Further guidelines for personal conduct by Atea employees are stated in Sections 2.3. and 2.4. of this document.

4.5. References

Workers rights	ILO Convention, nr. 29 and 105
Freedom of association and collective bargaining	ILO Convention, nr. 87, 98, 135 and 154
Child labor	UN Convention on the rights of children ILO Convention, nr. 79, 138 and 182 ILO recommendation, nr. 146
Discrimination and human rights	ILO Convention, nr. 100 and 111 UN's Convention on Discrimination against Women UN's Declaration on Human Rights
Health, safety and the environment	ILO Convention, nr. 155, 164 and 187
Salary	ILO Convention, nr. 94, 95 and 131
Work hours	ILO Convention, nr. 1 and 14

CRISIS MANAGEMENT PLAN

1. Introduction

Atea's *Code of Conduct* provides guidelines for conduct in the ordinary course of business. In the event of an emergency or serious incident at Atea, additional governance routines are necessary for Atea management and employees to respond to an unpredictable situation.

The Emergency response plan provides the foundation for Atea's emergency response and crisis management work. In case of emergency, the plan provides clear routines and procedures which enable the organization to react in an effective and coordinated manner.

1.1 "Crisis" definition

A crisis is a serious, unwanted incident which falls outside of the scope of regular operations.

Examples of scenarios which may lead to a "crisis" include but are not limited to:

Physical crises

- Physical harm or threats to employees, customers, partners or external consultants
- Fire or other accidents causing damage to Atea's facilities
- Burglary or cybercrime

Other crises (e.g., business, legal issues)

- Breach of laws and ethics (e.g., corruption, bribery, embezzlement)
- Serious disruption in operations (e.g., data center)
- Strikes

A crisis may involve consequences such as loss of life, health, value, reputation and/or stoppage of day-to-day operations.

When an incident is so critical and serious that ordinary management routines at Atea are incapable of properly handling the situation, the emergency response organisation comes into force.

1.2 Emergency response plan

Atea's Emergency response plan is available to all employees on the Atea intranet for each country in which Atea operates.

The Group Compliance committee is responsible for ensuring that the Emergency response plan is current and that necessary expertise regarding the Emergency response plan exists across the country organizations.

2. Organisation of responsibility

There are three levels of emergency response at Atea. These are:

1. **Group level - Crisis management:** Overall responsibility for all crisis management at Atea
2. **Country management level - Emergency response:** Handling the crisis itself
3. **Local office level – Operational response:** Liaison/accident site function

Critical incidents that are more physical in nature must be managed locally. Other crises involving business or reputational issues must initially be handled at the country management level, with the support of regional offices.

2.1 Group level - Crisis management

The CEO holds strategic responsibility for dealing with crises at Atea. Upon receiving notification of a crisis, the CEO is responsible for mobilising the group-level strategic crisis management team.

The CEO works in partnership with the country manager to determine which parts of the organization should be mobilized in responding to the crisis.

The CEO must approve all information and media relations strategy in a crisis. The CEO is the spokesperson for Atea on a Group level, or on a country level if justified by the situation.

The CEO will appoint an assistant crisis manager to act as a supporting resource for the crisis manager, and lead the crisis management on a Group level when the CEO is not present.

2.2 Country level - Emergency response management

The Country manager holds tactical responsibility for dealing with crises at Atea in their respective regions. When addressing a crisis, the Country manager reports directly to the CEO or assistant crisis manager in the group management team.

All serious incidents must be reported to the Country manager. Upon receiving notification of a crisis, the Country manager must notify the CEO immediately. Based on the actual or potential scope of the incident, the Country manager works in partnership with the CEO to decide on which functions and resources are to be mobilised within the emergency response management.

The Country manager should appoint the following Emergency response management team within each country:

- **Assistant emergency response manager:**

The Assistant emergency response manager acts as an additional resource for the Country manager. The assistant emergency response manager must take minutes of meetings to address the crisis and will distribute these minutes as necessary until the crisis is resolved.

- **Communications officer:** The Communications officer must develop an information strategy to deal with the crisis, in coordination with the Country Manager and Emergency response management team. The information strategy must be reviewed and approved by the Group CEO.

The Communications officer is responsible for ensuring the distribution of information, in coordination with HR and the central switchboard.

- **HR:** If the crisis includes the company's own employees and their relatives, HR is responsible for the tactical handling of communication with employees, in partnership with the communications officer.

- **Other support functions:** The Country Manager will add other support functions (IT, administration/legal) to the Emergency response team on an as-needed basis.

2.3 Local level - Operational management

Within each Atea office, the local manager holds operational responsibility for dealing with crises at Atea. When addressing a crisis, the local manager reports directly to the Country manager. The local manager may also appoint other support resources on an as-needed basis.

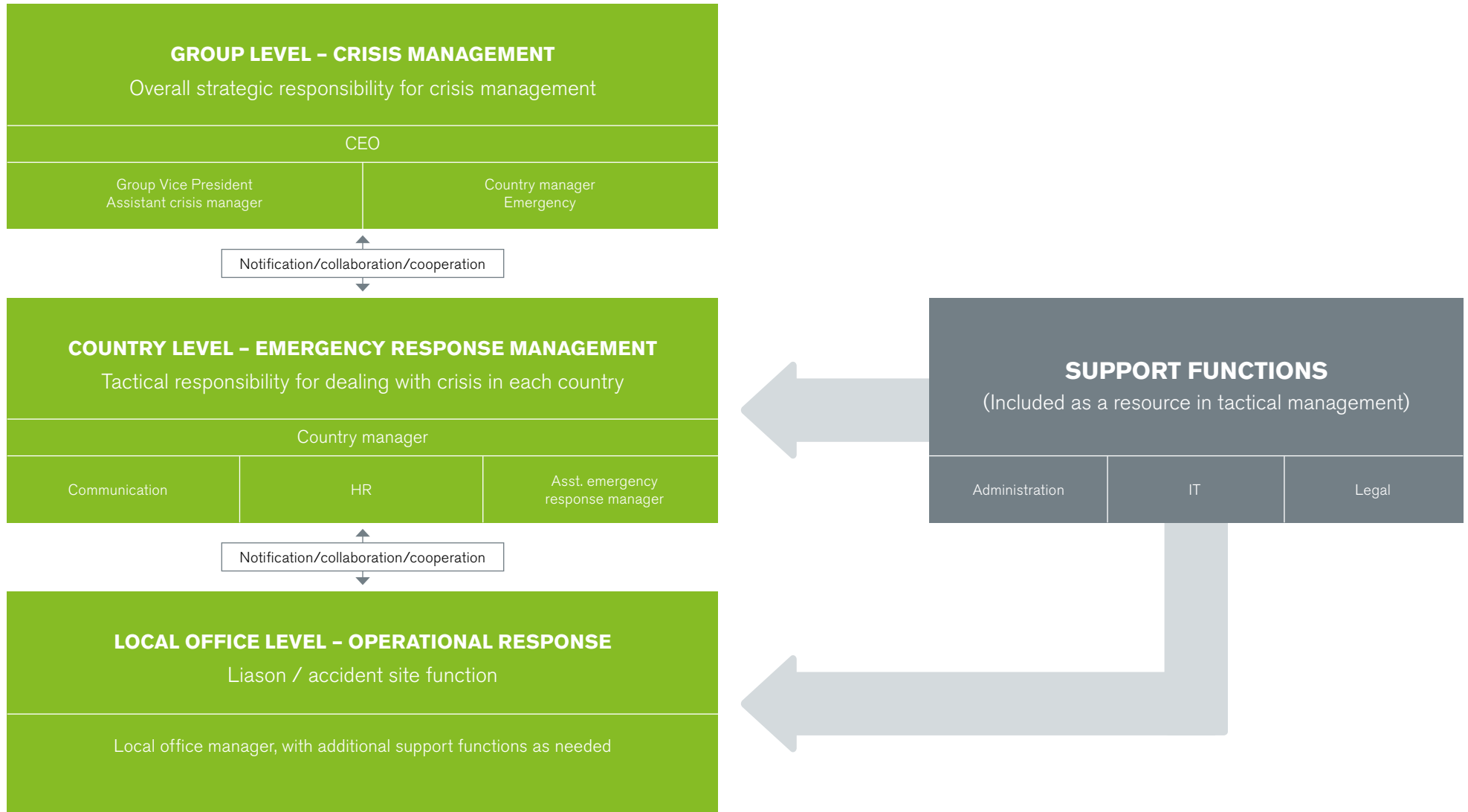
3. Communications responsibility

The Country manager will act as media spokesperson in the event of a crisis. All country managers are required to complete training sessions in media and communications. All public communications regarding the crisis must be approved by the CEO in coordination with the Country manager.

If justified by the situation, the CEO may make a statement in the media on behalf of the Group or the local country. Strategic assessments should be carried out if the CEO is to be the spokesperson. Three possibilities:

- The CEO remains in the background during the initial phase of the crisis, until the case is clearer
- The CEO comments on the seriousness of the matter initially and then takes a step back
- The CEO is exposed as the primary source from the outset

The emergency response system at Atea is illustrated as follows:



INSIDER REGISTRATION

Summary

In accordance with the Norwegian Securities Trading Act (verdipapirhandelloven) § 3, Atea ASA will register information on all individuals with access to Price-Sensitive Information on the company, and will inform them of their obligations under the Norwegian Securities Trading Act

1. Definitions

1.1 Financial Instruments

"Financial Instruments" shall mean transferable securities (i.e. shares and other securities equivalent to shares, bonds, other negotiable debt instruments and any other transferable securities) and options and financial futures/forward contracts or equivalent rights relating to such securities that are issued by Atea ASA ("the Company").

1.2 Price-Sensitive Information

"Price-Sensitive Information" shall mean any information of precise nature relating to Financial Instruments, the Company or other circumstances which has not been made public and is not commonly known in the market and which is likely to have significant effect on the price of Financial Instruments or of related financial instruments.

2. Insider obligations

2.1 Registration

All persons with access to Price-Sensitive Information will contact the Chief Financial Officer of Atea ASA and submit the Insider Registration Form provided on the following page (Exhibit 1).

Atea ASA will maintain this information for at least five years after the date in which the form is received or updated, and will provide this information to the Norwegian Financial Authority (Finanstilsynet) upon request.

2.2 General Trading Prohibition

Anyone with access to Price-Sensitive Information must not subscribe, purchase, sell or trade in Financial Instruments, or advise others to do the same. Violation of this policy is subject to sanctions under the terms of the Norwegian Securities Trading Act.

This prohibition does not prevent the normal exercise of option or future contracts previously entered into upon the expiry of such contracts.

2.3 Duty of Confidentiality

Any person with access to Price-Sensitive Information must not pass such information to unauthorized parties, and shall exercise due caution to avoid such information from being passed on to unauthorized parties.

EXHIBIT 1 - INSIDER REGISTRATION

I have access to Price-Sensitive Information in Atea ASA, and understand my obligations according to the Insider Registration policy, in accordance with the Norwegian Securities Trading Act.

Name:

Function:

Time of receiving Price-Sensitive Information:

Nature of Price-Sensitive Information:

Reason for receiving insider information:

Date in which Price-Sensitive Information was no longer held:

Signature:

This form should be passed immediately to Robert Giori: robert.giori@atea.com

AUTHORITY MATRIX - ATEA GROUP

Limits represent maximum levels to be approved by each position, according to Group policy. Countries may set lower limits, as they choose.

Amounts above specified levels are subject to Board approval. For customer frame agreements, the authorization limits stated below are the estimated value per year, unless otherwise specified.

Authorization limits (currency in thousand krone ¹⁾)

	Transactions	Comment	Group CEO	Group CFO	Local CEO	Local CFO	Local exec team member	Head of department	Employee/Sales staff
Customer Agreements ²⁾	Customer agreements:								
	Products		300,000	N/A	75,000	50,000	10,000	8,000	1,000
	IT as a Service (Data Center outsourcing)	Total Contract Value of sales agreement. Capex subject to separate approval (below).	300,000	N/A	75,000	50,000	10,000	8,000	-
	IT as a Service (Client outsourcing)	Total Contract Value of sales agreement. Sublease loans subject to separate approval (below).	300,000	N/A	75,000	50,000	10,000	8,000	-
	Fixed Price consulting projects	Total Contract Value of sales agreement.	300,000	N/A	75,000	50,000	10,000	8,000	-
	Time and Material consulting projects	Total Contract Value of sales agreement.	300,000	N/A	75,000	50,000	10,000	8,000	1,000
	Extended payment terms (e.g., >15/30 days)	Approval from Local CEO or CFO + exec team member		-	-	x	x	x	-
	Other deviation from standard terms	Approval from Local CEO or CFO. May delegate specific authority (e.g., AOS) to other staff.	-	-	x	x	-	-	-
COGS	Purchases directly associated with revenue	Tied to revenue approval above, plus specific controls on low margin deals (locally defined)	-	-	-	-	-	-	-
Opex/purchases (associated with ordinary operations)	Purchases within approved budgets		40,000	-	15,000	1,000	250	100	-
	Purchases outside of approved budgets	Requires Local CEO approval to spend in excess of budgets.	40,000	-	15,000	1,000	250	100	-
	Special purchases:								
	External consultants	Same as other purchases + "managers manager"	40,000	-	15,000	1,000	250	100	-
	Marketing/Representation	Same as other purchases + repr. > 1000 kr/pers to be approved by "managers manager"	40,000	-	5,000	1,000	250	100	-
	Major travel expenses (incl. conferences, training)	Same as other purchases	40,000	-	5,000	1,000	250	100	-
	Inventory (buffer stock for warehouse)	Special routine incl. head of procurement	40,000	-	15,000	1,000	250	100	-
Personnel	Staffing approvals (new positions)	Local CEO on new positions, if temporary local HR (one of the local exec team members)	-	-	x	-	-	-	-
	Salary & benefit changes	Local exec team member (region director) if within approved FC	-	-	-	-	x	-	-
	Promotions (mgmt employees)	Local exec team member (region director) if within approved FC	-	-	-	-	x	-	-
	Promotions (non-mgmt employees)	Local exec team member (region director) if within approved FC	-	-	-	-	x	-	-
Capital Expenditure (investments)	Fixed assets (IT equipment, office furniture)	If budgeted, then according to limits as follows. Otherwise, local CFO must also approve.	40,000	-	10,000	1,000	250	100	-
	Systems and development projects	If budgeted, then according to limits as follows. Otherwise, local CFO must also approve	40,000	-	10,000	1,000	250	100	-
	Customer specific investments	If budgeted, then according to limits as follows. Otherwise, local CFO must also approve.	40,000	-	10,000	1,000	250	100	-
M&A	Acquisition/sale of enterprise	Requires group CEO or Board. Divesture of dormant company can be approved by local CEO.	50,000	-	x	-	-	-	-
Disbursements	Authority to disburse cash	Dual approval required (basic control).	-	-	-	30,000	-	-	-
	Credit note issuance		100,000	-	20,000	1,000	250	100	-
Facility lease	Lease of premises	Must be approved by Group CEO, according to Board policy	x	-	-	-	-	-	-
Finance	Loans/financing	ATEA ASA CFO approval + execution by subsidiary Board.	-	x	-	-	-	-	-
	Guarantees		-	x	-	-	-	-	-
Sale of assets	Sale of assets (per sale)		15,000	-	5,000	1,000	-	-	-
	Sale of assets (per year)		50,000	-	10,000	1,000	-	-	-

1) All amounts can be converted to EUR by dividing by 10

Holding

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ATEA

COMPLIANCE POLITIK

1. INTRODUKTION

Hos Atea er vores vision at være «**The Place to Be**» – mødestedet, hvor vores medarbejdere, kunder og partnere samarbejder for at bygge Danmark med it.

Compliance Politik indeholder retningslinjer der er gældende for alle ansatte i Atea's danske selskaber. Politikken indeholder konkrete retningslinjer til forebyggelse af korruption, bestikkelse og returkommission i forbindelse med gaver, repræsentation, rejser, kundearrangementer, sponsorater og lignende aktiviteter

Politikken supplerer koncernens generelle Code of Conduct og medarbejderhåndbogen, som kan findes på intranettet under HR-dokumenter ([link](#)). Uanset disse retningslinjer fritages den enkelte Atea-medarbejder ikke fra at bruge sin sunde dømmekraft i vurderingen af, hvad der er etisk og korrekt forretningsadfærd. Kunder kan have strengere retningslinjer, og der kan gælde andre regler på andre markeder end det danske. Sådanne skal overholdes i tillæg til disse retningslinjer.

Retningslinjerne indeholder anvisninger på, hvad den enkelte medarbejder skal gøre ved tvivl. Sup-

plerende hertil gælder "forside-testen"/"gennemsigtighedstesten". "Forsidetesten" eller "gennemsigtighedstesten" er, at såfremt en gave, en middag eller et arrangement har en karakter, der ikke ville tåle offentlighedens fokus eller ikke ville tåle kendskab i modtagerens eller Atea's organisation, opfylder den formodentlig ikke kravene til god etik og forretningsførelse.

Såfremt den enkelte medarbejder eller afdeling er i tvivl eller har brug for at få uddybet forhold i henhold til denne politik eller Code of Conduct, kan der rettes henvendelse til Compliance, der kan træffes via compliance@atea.dk.

2. GAVER OG REPRÆSENTATION

I Atea's samarbejde med kunder, leverandører og andre eksterne parter opstår situationer, hvor Atea tilbyder, eller vore medarbejdere modtager, gaver eller invitationer til faglige og sociale arrangementer. Gaver eller erkendtligheder omfatter alt, hvad der udgør en værdi for modtageren eller for andre.

Det er ikke Atea's politik at hindre lovlig praksis i forhold til gaver og repræsentation. I forhold til den offentlige sektor har Atea dog valgt strengere retningslinjer, idet Atea ikke yder nogen form for gaver eller repræsentation til medarbejdere ansat i det offentlige.

Formålet med denne politik er at give retningslinjer for, hvad der anses for acceptabel praksis, idet gaver, repræsentation og lignende i visse situationer kan udgøre bestikkelse eller returkommission.

Atea tillader ikke dyre gaver, overdrevne arrangementer eller ekstravagant repræsentation

Gaver eller andre fordele, f.eks. repræsentation, må under ingen omstændigheder gives eller modtages til gengæld for et løfte om handlinger eller som en del af en udbudsprocedure eller kontrakt. Dette gælder, uanset om du eller den, der

modtager gaven, ikke er direkte involveret i beslutningen. Inden en gave gives, eller en invitation til repræsentation sendes ud, er det vigtigt at gøre sig klart, hvorvidt kunden er en offentlig myndighed eller ej. Der findes således adskillige offentlige virksomheder, der er organiseret som private virksomheder. Organisationer, politikere og politiske partier er ligeledes at betragte som offentlige myndigheder.

En frokost eller middag kan være i strid med reglerne, selv om værdien er under de gældende grænser. Værdien er således ikke den eneste faktor, der skal tages i betragtning ved vurderingen. Enhver situation, der kan blive opfattet som utilbørlig indflydelse, selvom arrangementet kun har en beskedent økonomisk værdi, skal undgås. Hyppigheden, hvormed der udveksles invitationer til middage og arrangementer, har også betydning ved denne vurdering.

Hvis en handling er i strid med disse retningslinjer, må Atea's medarbejdere heller ikke foretage handlingen gennem tredjemand. Det vil sige, at man ikke kan benytte eksempelvis en underleverandør eller et eventbureau, der leverer den ydelse, der strider mod Atea's retningslinjer, da denne tredjemand således agerer på vegne af Atea.

Modtagers Code of Conduct og interne politikker vil altid have forrang for Atea's Code of Conduct og politikker, såfremt de er strengere end Atea's. Det er derfor vigtigt, at modtagers regelsæt bliver undersøgt, inden gaver bliver givet, og invitation til arrangementer bliver sendt ud.

For arrangementer mv, der involverer offentligt ansatte, hvilket f.eks. omfatter alle ansatte i stat, kommuner, regioner, forsvaret og andre myndighedsorganer og offentlige virksomheder og institutioner skal Moderniseringsstyrelsens vejledning om god adfærd i det offentlige fra december 2017 således altid følges i tillæg til de i denne politik fastsatte regler. Vejledningen kan hentes [her](#). Opmærksomheden henledes særligt på afsnit 6, der omhandler offentligt ansattes adgang til at modtage gaver og andre fordele. Den enkelte offentlige myndighed kan derudover have egne strengere regler, der også skal følges. Det er altid det strengeste regelsæt, der skal følges på det enkelte område.

Privat sektor

Repræsentation

Repræsentation omfatter arrangementer og ydelser, som Atea tilbyder eksisterende eller potentielle kunder og samarbejdspartnere med henblik på at etablere eller styrke sine forretningsforbindelser. Repræsentation kan f.eks. bestå af middage, invitationer til sociale arrangementer herunder i tilknytning til kundemøder, konferencer, produktpræsentationer og andre kundearrangementer.

Atea's udgift for repræsentation må ikke overstige DKK 1.500,- pr. gæst. Al repræsentation skal indberettes til nærmeste leder.

Atea bærer som hovedregel ikke omkostningerne til vores gæsters transport eller overnatningsomkostninger, når det er os, der inviterer. Derfor skal der altid i forbindelse med sådanne arrangementer være aftalt et passende deltagergebyr, der dækker gæsternes reelle udgifter til transport, logi samt delvis forplejning.

Deltagelse i arrangementer, hvor også "påhæng" inviteres, anses omkostningen for "påhængen" som en gave, da deltagelsen har en værdi for modtageren. Samtidig er der risiko for, at det faglige fokus mindskes.

Se nedenfor om Atea's interne godkendelsesprocedure for alle

faglige arrangementer uden for Danmark.

Gaver

En gave kan være et produkt (herunder vareprøve/demovare) eller en ydelse, som gives/modtages uden beregning. Store rabatter, der gives uden rimelig grund, vil også kunne anses som en gave. En gaves værdi vil altid skulle vurderes ud fra, hvad gaven har af værdi for modtageren.

Selvom beskedne gaver, tjenester og repræsentation således kan tjene til at styrke et forretningsforhold, må Atea eller dets medarbejdere aldrig give eller modtage gaver eller repræsentation, hvis modtageren derved bliver eller synes at blive forpligtet til at gengælde tjenesten. Atea tillader aldrig at give eller modtage pengegaver, gavekort eller lignende. Se om sponsorater nedenfor.

Gaver til særlige lejligheder som f.eks. jul, fødselsdag, fratrædelse m.v. accepteres, når gaven maksimalt har en værdi af DKK 500,-. Det samme gør sig gældende for Atea-reklamegaver, dvs. reklamegaver Atea stiller til rådighed, og som bærer Atea's eller vore leverandørers logo.

Såfremt en gave kan dokumenteres at have en værdi under DKK 500,-, eller der vælges at give en gave, som Facility-afdelingen håndterer (f.eks. vin), kræves der ikke en særlig godkendelse. Hvis ikke gaven kan dokumenteres at have en værdi under DKK 500,-, skal gaven forhåndsgodkendes af Compliance.

Vareprøver og demovarer

Atea låner som udgangspunkt ikke produkter ud. Der kan dog forekomme få sager, hvor der er behov for at fremsende udstyr af værdi op til maksimalt DKK 10.000,- til kunderne i en begrænset periode (max. 1 måned).

Udlån af produkter til kunder skal registreres efter udfyldelse af udlånsaftale, som kan hentes [her](#). Nærmeste chef skal godkende brugen af vareprøver og demovarer og kan oplyse om proceduren omkring udlån.

Konkurrencer

Det er acceptabelt at lave konkurrencer ud mod bl.a. private kunder, samarbejdspartnere og producenter, så længe præmiens værdi for modtageren holdes på et rimeligt niveau, dvs. max. DKK 300,- (inkl. moms).

Offentlig sektor

Repræsentation

Atea betaler aldrig for repræsentation til offentligt ansatte.

Det betyder eksempelvis, at Atea ikke betaler for offentligt ansattes frokoster, middage, drikkevarer mv. på restauranter, hoteller, caféer, barer eller lignende. Forbuddet gælder overalt i verden og i enhver situation, også i tilknytning til spisning i forbindelse med eller efter forretningsmøder, kundemøder, messer, konferencer og lignende. Såfremt der spises ude sammen med

offentligt ansatte bærer hver deltager således sin egen omkostning

Faglige arrangementer - forplejning

Arrangementer, hvor der inviteres offentligt ansatte skal være strengt faglige eller forretningsrelaterede og må ikke tilgodese den offentligt ansattes private interesser. Der må, hvis sådanne arrangementer er åbne for en bredere deltagerkreds (det vil sige, at et bredt udsnit af Ateas kundebase inviteres) som en integreret del af arrangementet for alle deltagere ydes let forplejning som, f.eks. sandwich, frokost i Ateas kantine, en beskeden buffét- anretning, på det sted hvor arrangementet afholdes, kaffe/kage og lignende for deltagerne under eller i umiddelbar tilknytning til arrangementet. Det faglige indhold skal altid være det bærende. Stedet, hvor arrangementet afholdes, eller forplejningen skal således ikke være upassende i niveau eller upassende i omfang og må aldrig blive en attraktion i sig selv.

Afholdelse af forplejning ved faglige arrangementer må således ikke bruges til at omgå forbuddet mod repræsentation til offentligt ansatte. Et tilladt arrangement, hvor Atea afholder omkostning til forplejning er ud over det strengt faglige indhold kendetegnet ved at være åbent for en bredere deltagerkreds alene med en beskeden forplejning tilgængelig for alle deltagere i fællesskab på stedet hvor arrangementet afholdes. Et eksempel på en ikke tilladt omgåelse og hvor Atea derfor ikke må afholde

udgiften til forplejningen, er et fagligt arrangement målrettet enkelte offentlige ansatte eller en enkelt myndigheds ansatte, hvor der serveres forplejning leveret fra en restaurant

Atea bærer aldrig omkostningerne til transport eller overnatning for offentlig ansatte i forbindelse med arrangementer. Se nedenfor om Atea's interne godkendelsesprocedure for faglige arrangementer, hvor der planlægges invitation af offentlige ansatte.

Deltagelse i arrangementer, hvor også "påhæng" inviteres, anses som en uberettiget gave, da deltagelsen har en værdi for modtageren. Samtidig er der risiko for, at det faglige fokus mindskes.

Såfremt Atea tilbyder arrangementer, hvor der er deltagelse af både den private og offentlige sektor, vil det altid være reglerne for den offentlige sektor, der er gældende.

Kundemøder på en Atea lokation - forplejning:

Det er tilladt at byde offentlig ansatte på alm. sædvanlig mødeforplejning i forbindelse med de deltager i fagligt/arbejds-mæssigt begrundede møder på en Atea lokation. Dette omfatter kaffe, the, vand, frugt, chokolade og lignende. Såfremt et møde afholdes omkring frokosttid er det tilladt at hente mad i Ateas medarbejderkantine eller spise i Ateas medarbejderkantine sammen med kunden. Omfanget af dette må dog ikke blive upassende eller for

hyppigt ift. den enkelte offentligt ansatte.

Gaver

Atea tilbyder ikke gaver eller andre fordele til offentligt ansatte, herunder ansatte i medlemsorganisationer, statslige- og kommunale selskaber, regionale enheder, regioner, kommuner m.v. Der må heller ikke tilbydes offentligt ansatte mulighed for private indkøb med individuel rabat, gratis produkter, låneprodukter, vareprøver eller andre fordele, uanset om sådanne produkter ikke har nogen værdi eller omkostning for Atea. Atea betaler aldrig offentligt ansatte for udførelse af opgaver, f.eks. konsulentopgaver, foredrag eller lignende, medmindre dette er specifikt skriftligt godkendt af den pågældendes arbejdsgiver.

Der gælder ingen undtagelser fra forbuddet mod gaver til offentligt ansatte, heller ikke for beskedne lejlighedsgaver mv.

Merchandise/reklamemateriale i form af en reklamekuglepen og en notesblok med logo stillet til rådighed ved et møde eller en konference er dog ikke omfattet af forbuddet. Ligeledes er udlevering af tilbud på en USB -stick med logo heller ikke omfattet af forbud.

Vareprøver og demovarer

Atea låner som udgangspunkt ikke produkter ud. Der kan dog forekomme få sager, hvor der er behov for at fremsende udstyr af værdi op til maksimalt DKK 10.000,- til kunderne i en begrænset periode (max. 1 måned).

Udlån af produkter til kunder skal registreres efter udfyldelse af [udlånsaftale](#). Nærmeste chef skal godkende brugen af vareprøver og demovarer og kan oplyse om proceduren omkring udlån.

Konkurrencer

Det er ikke acceptabelt at lave konkurrencer med deltagelse af offentlige kunder.

Offentligt udbud

Inden og under offentlige udbudsprocesser skal arrangementer, helt undgåes over for den udbydende myndigheds medarbejdere, medmindre de deltagende offentligt ansatte har fået specifik skriftlig godkendelse af deres leder. Inden tilbuddet om arrangementer i sådanne særtilfælde fremsendes til kunden, skal dette godkendes af nærmeste leder.

Atea må aldrig før en forventet, eller under en offentlig udbudsproces eller i samhandlen omfattet af udbuddet ef-

ter et offentligt udbud måtte være vundet, tilbyde særlige vilkår eller rabatter, der ikke er i overensstemmelse med tilbuddet eller er i overensstemmelse med parternes endelige aftale.

Modtagers Code of Conduct og interne politikker

Modtagers Code of Conduct og interne politikker vil altid have forrang for Atea's Code of Conduct og politikker, såfremt de er strengere end Atea's. Det er derfor vigtigt, at modtagers regelsæt bliver undersøgt, inden gaver bliver givet. For offentligt ansatte gælder som gennemgået også altid, at Moderniseringsstyrelsens vejledning om god adfærd i det offentlige fra december 2017 skal overholdes. Vejledningen kan findes [her](#).

Atea ansatte

Atea tillader ikke, at medarbejdere i Atea modtager dyre gaver, overdrevne arrangementer eller ekstravagant repræsentation.

Atea tillader aldrig, at medarbejdere modtager pengegaver, gavekort eller lignende.

Gaver

Gaver til særlige lejligheder som f.eks. rund fødselsdag, jubilæum eller lignende accepteres, når gaven

maksimalt har en værdi af DKK 500,- for modtageren.

Såfremt en gave kan dokumenteres at have en værdi under DKK 500,-, kræves der ikke en særlig godkendelse. Hvis gaven har en værdi fra DKK 500,-, skal modtagelse af gaven godkendes af nærmeste leder.

Arrangementer

Arrangementer, som en Atea-medarbejder er inviteret til af samarbejdspartnere, kunder, leverandører etc., må ikke have en værdi på mere end DKK 1.500,-. Overstiges dette beløb, skal det forhåndsgodkendes af nærmeste leder.

Atea afholder altid selv udgifter til transport og logi, både i og uden for Danmark.

Konkurrencer

Atea-medarbejdere kan deltage i konkurrencer initieret af bl.a. producenter og samarbejdspartnere, såfremt mulige præmiers værdi er på max. DKK 300,-.

3. KUNDEARRANGEMENTER, ERFA- OG NETVÆRKSARRANGEMENTER

Kundearrangementer kan afholdes i ind- og udland.

Kundearrangementer i Danmark skal godkendes af nærmeste leder samt Compliance Officer. Kunder afholder altid selv omkostninger til rejsen, hotel, delvis forplejning samt deltager-fee. Den ansvarlige afdeling for arrangementet skal være i besiddelse af opdateret deltagerliste, med navn og ansættelsessted.

Arrangementer, der afholdes i udlandet, skal på samme vilkår godkendes af nærmeste leder samt

Compliance Officer. For kundearrangementer i udlandet eller kundearrangementer med deltagelse af offentlig ansatte skal en formular udfyldes ([link](#)) og sendes til Compliance for godkendelse. Kunder afholder altid selv omkostninger til rejsen, hotel, delvis forplejning samt deltager-fee. Se yderligere retningslinjer [her](#).

ERFA- og Netværksarrangementer

Afholdelse af ERFA- og Netværksarrangementer samt sportsevents skal inden afholdelse indberettes til Compliance Officer, der godkender disse.

Offentligt ansattes deltagelse i arrangementer

Offentligt ansatte må gerne inviteres med til kundearrangementer. Ovenstående regler er også gældende for offentligt ansatte.

Når offentlige ansatte deltager i lukkede arrangementer, afholder Atea ikke forplejningsudgifter.

Se afsnit om Repræsentation, Offentlig sektor ovenfor.

Modtagers Code of Conduct og interne politikker vil altid have forrang for Atea's Code of Conduct og politikker, såfremt de er strengere end Atea's. Det er derfor vigtigt, at modtagers regelsæt bliver undersøgt, inden invitation til arrangementer bliver sendt ud. For offentligt ansatte gælder som gennemgået altid også Moderniseringsstyrelsens vejledning om god adfærd i det offentlige fra december 2017.

4. REJSE- OG REPRÆSENTATIONSUDLÆG

Godkendelse af rejse- og repræsentationsudlæg

Udlæg til repræsentation og rejser skal altid godkendes af din nærmeste leder i Atea's IT-system, inden de revideres af Atea. Deltager flere Atea-medarbejdere i samme arrangement, skal udlæg altid ske af øverst placerede medarbejder.

Pligter som godkendende leder

Som leder må du kun give godkendelsen, hvis anmodningen er vedlagt kvitteringer for hele udlægget, beskrivelse med angivelse af formål samt navne på samtlige deltagere og på den virksomhed/organisation, deltagerne kommer fra. Er arrangementet af en karakter, der kræver særlig godkendelse ifølge disse retningslinjer, skal den skriftlige godkendelse ligeledes og eventuel deltagerliste, være vedlagt som pdf-dokument i ALUSTA, for at du kan godkende.

Det er en betingelse for at give godkendelsen af rejseudlæg, at rejsen er købt gennem det af Atea til enhver tid anviste rejsebureau, medmindre særlige forhold foreligger (f.eks. ved forsinkelse, aflysning, hasterejser mv.), eller andet specifikt er forhåndsgodkendt af nærmeste leder. For rejsepolitik i øvrigt henvises til medarbejderhåndbogen.

Hvis du som leder anmodes om at godkende rejse- og repræsentations-

udlæg, der ikke opfylder kravene ovenfor, og dette ikke er en umiddelbar fejl eller forglemmelse, som den pågældende medarbejder kan rette op på f.eks. ved at fremlægge et glemte bilag, må du aldrig give godkendelsen og skal i stedet indberette til Compliance Officer. Det samme gælder, hvis du i øvrigt vurderer, at der er tale om udlæg afholdt i strid med disse retningslinjer f.eks. udlæg til repræsentation til offentlige ansatte. Tvivl eller mangler behøver ikke være udtryk for brud eller ulovligheder, men udgør en risiko, der altid skal kontrolleres.

5. SPONSORATER OG DONATIONER

Sponsorater

Atea sponsorerer en række aktiviteter relateret til sport, kultur og humanitært arbejde. Dette dels for at støtte de lokale samfund, vi er en del af, dels som led i markedsføring for at fremme kundskabet til vores virksomhed.

Sponsorater og donationer kan imidlertid i visse tilfælde blive anset for upassende og kan udgøre bestikkelse. Der må således aldrig gives et sponsorat betinget af f.eks. noget køb, en aftale eller lignende.

Atea yder derfor heller ikke sponsorater eller andre donationer for at imødekomme forhandlingspartneres private interesser.

Atea yder ikke sponsorater til enkeltpersoner ansat i det offentlige.

Sponsorater kan gives til offentlige myndigheder, når de gives til myndigheden som sådan og ikke til myndighedens ansatte personer. Sådanne sponsorater skal altid gives i overensstemmelse med budgetvejledningen eller gældende kommunale rammer, og kun efter forudgående accept fra den pågældende myndighed.

Donationer

Atea yder en række donationer til bl.a. Børnefonden. Alle donationer skal godkendes af direktionen samt Compliance, inden der bliver overført penge eller produkter etc. Compliance behandler først forespørgslen efter en godkendelse fra direktionen foreligger. Der skal ligge en skriftlig aftale bag en donation, således at Atea til enhver tid kan dokumentere hvem penge/produkter er overført samt baggrund herfor. Atea yder ikke donationer til enkeltpersoner. Donationer kan gives til offentlige myndigheder, når de gives til myndigheden som sådan og ikke til myndighedens ansatte personer. Sådanne donationer skal altid gives i overensstemmelse med budgetvejledningen eller gældende kommunale rammer, og kun efter forudgående accept fra den pågældende myndighed.

Generelt om sponsorater og donationer:

Sponsorater og donationer må aldrig bruges til at omgå Ateas øvrige interne regler herunder øvrige regler i denne compliance politik om f.eks. gaver eller repræsentation eller til at omgå f.eks. regler om gaver og repræsentation, som modtageren er underlagt i sin organisation som offentligt ansat. En donation til en myndighed, der reelt kommer de

ansatte til gode, er således en uberettiget gave og må ikke gives.

Procedure og godkendelse:

Sponsorater og donationer skal altid godkendes af Chief Marketing Officer (CMO) og Compliance Officer, inden de tilbydes. Forespørgsler sendes til sponsorater@atea.dk.

På Atea Legals intranetside under punktet Compliance ([link](#)) finder du en formular, som skal udfyldes inden afsendelse til Compliance, men efter godkendelse af CMO. Alle sponsorater og donationer skal indberettes til CMO, der fører en opdateret oversigt over samtlige sponsorater, Atea deltager i. Ethvert sponsorat skal være i henhold til skriftlig aftale med modtager og altid betinget af, at modtager bekræfter modtagelsen af sponsor-beløbet og dokumenterer, at det er anvendt til formålet via en behørig skriftlig erklæring herom.

6. ANSVAR FOR OVERHOLDELSE, KONTROL OG SANKTION

Det er Compliance Officers ansvar til stadighed at udvikle, implementere og vedligeholde Atea's Compliance Program.

Atea's Code of Conduct samt politikker og retningslinjer bliver løbende evalueret og tilrettet. Det er derfor vigtigt at holde sig ajour med løbende ændringer. Denne politik, Code of Conduct, retningslinjer samt godkendelsesformularer findes i opdateret udgave [her](#).

Ingen af medarbejderne i Compliance-funktionen har i deres lønaftale indlagt en bonusaftale eller er på anden måde provisions aflønnet i direkte forbindelse til compliance, for at tilsi k re funktionens uafhængighed af forretningsgangen.

Atea fører løbende kontrol med overholdelsen af sine politikker. Compliance Officer tilrettelægger i samarbejde med CFO i Atea A/S en kontrolstrategi, som bl.a. omfatter

stikprøver af rejsebilag, gaver, sponsorater, arrangementer etc.

Dit ansvar

Det er dit ansvar som medarbejder i Atea at efterleve Atea's politikker og gældende lovgivning. Manglende overholdelse betragtes af Atea som en væsentlig misligholdelse af ansættelsesforholdet. Afhængig af omfanget af overtrædelsen kan det føre til forskellige ansættelsesretlige konsekvenser, herunder advarsel, afskedigelse eller bortvisning. I visse tilfælde kan overtrædelse også være i strid med straffeloven, og dermed kan overtrædelsen være strafbar. Strafferammen for bestikkelse i Danmark jf. straffelovens § 122 er op til 6 års fængsel. Strafferammen for returkommission er jf. straffelovens § 299 op til 4 års fængsel. En medarbejder kan også blive erstatningsansvarlig som følge af de økonomiske tab, en overtrædelse måtte påføre Atea.

Whistleblower-ordning

Det er ingen undskyldning for overtrædelse, at kollegaer eller andre overtræder retningslinjerne, eller at overordnede kollegaer måske ligefrem opfordrer eller beordrer dig til at overtræde retningslinjerne. I sådanne tilfælde skal du indberette dette til Compliance eller benytte Atea's whistleblower-ordning. Atea vil ikke sanktionere en indberetning, der efterfølgende måtte vise sig at være uberettiget. Det er muligt at indberette anonymt ved at benytte Atea's whistleblower-ordning, hvor du også efterfølgende har mulighed for at kommunikere med Atea anonymt. Din indberetning starter [her](#).

Du kan læse hvordan du benytter Atea's whistleblower-ordning [her](#).

Kan retningslinjerne fraviges?

Retningslinjerne vedrørende offentligt ansatte kan ikke fraviges. En medarbejder må aldrig på egen hånd fravige

retningslinjerne. En fravigelse skal altid være skriftligt godkendt af Compliance Officer.

Er du i tvivl...

... skal du altid spørge Compliance.

Er du i tvivl om retningslinjer eller regler hos en kunde eller samhandelspartner, så spørg denne. Er en medarbejder hos en kunde f.eks. konkret i tvivl, om vedkommende kan deltage i et arrangement, som Atea inviterer til, eller modtage en gave fra en Atea-ansat, så bør du opfordre vedkommende til at få deltagelsen/gaven godkendt af sin arbejdsgiver, inden en invitation/gaven accepteres. Noget, der er i strid med disse retningslinjer, bliver aldrig acceptabelt, blot fordi modtageren selv accepterer dette. Godkendelsen skal komme fra højere niveau i modtagerens organisation.

Atea A/S

Lautrupvang 6
DK-2750 Ballerup
Tel:+45 70 25 25 50
info@atea.dk



Internt dokument- retningslinjer for Compliance i forbindelse med indlandsarrangementer		Udarbejdet af:	
Atea A/S		PASK	
Dato	Version	Side	Af
24-8-2018	1.03	1	2

1 ÅBNE OG LUKKEDE ARRANGEMENTER AFHOLDT I DANMARK

- 1.1 Åbne – arrangementer, er arrangementer hvor det kan dokumenteres, at et bredt udsnit af Ateas kundebase inviteres til at deltage, såfremt de har tilkendegivet interesse i det fagområde arrangementet omhandler.
- 1.2 Lukkede-arrangementer, er arrangementer hvor alene en lukket kreds inviteres til at deltage (eksempelvis en Erfa-gruppe), således at arrangementet alene understøttes af de faglige interesser denne gruppe har til formål at forfølge.
- 1.3 Eksempelvis: Gå-hjem møder, morgen-briefinger, dagsarrangementer, ”TED-talks”, ERFA-grupper med tilbagevendende arrangementer mv.

2 FORUDSÆTNINGER FOR GODKENDELSE AF ARRANGEMENTSTURE.

- 2.1 Nedenstående punkter 3 – 8 skal overholdes for, at arrangementet kan gennemføres i henhold til Code of Conduct. Dette gælder uanset at Compliance Office har givet forudgående godkendelse.
- 2.2 Kundearrangementer i Danmark skal godkendes af nærmeste leder samt Compliance Officer. Kunder afholder altid selv omkostninger til rejsen, hotel, delvis forplejning samt deltager-fee. Den ansvarlige afdeling for arrangementet skal være i besiddelse af opdateret deltagerliste, med navn og ansættelsessted.
- 2.3 For kundearrangementer med deltagelse af offentlig ansatte skal en formular udfyldes (link) og sendes til Compliance for godkendelse. Offentlige kunder afholder altid selv alle omkostninger til transport, ophold, forplejning samt eventuelt eksternt deltager-fee. Atea må dog ved åbne arrangementer, hvor også offentlige ansatte inviteres afholde omkostninger til en beskeden forplejning, der indgår som en integreret del af et arrangement, hvis det er i overensstemmelse med Compliance politikens retningslinjer.

3 FAGLIGHED OG DOKUMENTATION HERFOR

- 3.1 Det er en forudsætning, at der kan dokumenteres en høj grad af faglighed i forhold til arrangementet. Deltagelsespas til åbne konferencer er et eksempel på dokumentation herfor. Ateas afholdelse af eksempelvis dagsrevy eller åbne/lukke revy o
- 3.2 mkring emner på en konference er også god dokumentation. Al dokumentation for arrangementets faglige relevans, bør indsamles og skal efterfølgende kunne fremlægges.
- 3.3 Der skal udarbejdes en agenda for arrangementet. Samtidig skal de enkelte agendapunkter kunne dokumenteres afholdt. Eksempelvis vil billedreportage i sammenhæng med en præsentation være udtryk for dokumentation.
- 3.4 Hvis der afholdes lukkede arrangementer med en oplægsholder, er det væsentligt også at kunne dokumentere dette, såfremt der skal foretages betaling herfor. Billeddokumentation vil også her være en god idé.
- 3.5 Hovedreglen er stadig, at arrangementer af faglig karakter bør udgøre ca. 70 % af dagsprogrammerne på arrangementet.
- 3.6 Det vil være opfattet som en væsentlig del af dokumentationen, At salgsorganisationens MS-CMS system er opdateret med beskrivelser, relations-beskrivelser, dato for møder mv.mv. Herudover vil en businesscase for arrangementet også være en god idé – så kan både Atea og deltagerne bedre argumentere for, hvorfor arrangementet finder sted.

Internt dokument- retningslinjer for Compliance i forbindelse med indlandsarrangementer		Udarbejdet af:	
Atea A/S		PASK	
Dato	Version	Side	Af
24-8-2018	1.03	2	2

4 UNDERHOLDNING/ENTERTAINMENT

- 4.1 Underholdningsaktiviteter – såsom koncert eller sportsaktiviteter, skal være på en minimumsniveau. Et enkelt arrangement vil kunne gennemføres på en uge-tur. Underholdningsindslag må ikke overskygge det faglige formål med arrangementet og skal derfor ikke være en attraktion i sig selv.
- 4.2 Det er samtidigt et krav, at udgifterne for et sådant underholdningsarrangement skal kunne indeholdes i Ateas sædvanlige politikker og dermed også være af beskednen værdi.

5 EGENBETALING

- 5.1 Det skal tilsikres, at egenbetaling af flyrejse og andre transportudgifter, hotel og delvis forplejning er indeholdt i deltager-fee. Herunder skal også adgangs-fee til eventuelle konferencer enten inkluderes og medregnes i deltager-fee – eller det skal være eksplicit angivet, at conference-fee ikke er en del af rejsepakken (kunden sørger selv for deltagerbevis). Det skal tilsikres, at det fuldt ud kan dokumenteres, hvad der er indeholdt i den fakturering af egenbetalingen, som Atea skal foretage.
- 5.2 Fakturaen skal være specifik og skal indeholde beskrivelse af, at der er tale om en rejse til en given destination. At der er indeholdt hotel og øvrige transportomkostninger samt fortæring i nogen grad - eksempelvis morgenmad.
- 5.3 Fakturaen skal udstedes til kundens sædvanlige faktureringssted og kan ikke krediteres.
- 5.4 Der må ikke finde kreditering sted eller gives anden form for rabat efterfølgende, der gør, at kunden kan foranlediges til at tro, at der er tale om en af Atea betalt arrangement.
- 5.5 Det skal ikke være muligt at fakturere deltagerne ”privat” på nogen måde.

6 OVERENSTEMMELSE MED REGLERNE I DELTAGERENS EGEN ORGANISATION

- 6.1 Deltagerne skal, ved åbne arrangementer, kunne erklære, at deltagelse er i overensstemmelse med kundernes egen Code of Conduct. Dette kan gøres ved afkrydsning af erklæring i forbindelse med tilmelding. Afgivelse af erklæring er en forudsætning for kundens berettigede deltagelse.
- 6.2 Deltagerne skal, ved lukkede arrangementer, dokumentere, at deltagelsen på arrangement er accepteret på behørig vis i deltagerens organisation. Skriftlig godkendelse skal være på direktionsniveau. Godkendelse af deltagelse skal fremsendes til Atea. Såfremt deltageren indgår i direktionen i sin organisation, skal dokumentation ikke fremskaffes. Der printes blot en side om ledelsesforholdene, denne hentes på www.virk.dk. Efterlevelse af punkt 6.2 er et ufravigeligt krav fra Ateas side i forhold til lukkede arrangementer.

7 EKSTERNT BUREAU

- 7.1 Såfremt dele af arrangementet afholdes eller forestås af eksternt bureau, skal der altid leveres specificeret faktura for udgifterne. Herunder skal der gives kopi af underliggende bilag og gives adgang til audit.

8 SPONSORER

- 8.1 Såfremt dele af arrangementet forestås eller betales af leverandør-sponsorer (eksempelvis Microsoft, Citrix eller lignede) skal Ateas Code of Conduct stadig overholdes. Ekstravagante arrangementer kan dermed ikke ”udliciteres” til sådanne sponsorer. Yderligere kan reglerne ikke bøjes, ved at lade sponsorerne tage dele af regningen for et givent arrangement. Sponsorerne skal skriftligt erklære, at de vil efterleve Ateas Code of Conduct, herunder Atea Supplier Code of Conduct..

2018 v5.0													Beskrivelse	Form	Resultat	Ansvarlig	
Emne	Måned																
	1	2	3	4	5	6	7	8	9	10	11	12					
Nr.	Compliance organisation DK																
	Direktionsmøde, Compliance officer redegør for udvikling og igangværende processer, monitoreringer og kontroller. (1 gang i kvartalet)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	Der rapporteres i forhold til monitorering. Der diskuteres evalueringer og oplæg til udvikling	Skriftlig fremstilling i henhold til Skabelon herfor.	Opsamling i rapport til Compliance Comitee.	Compliance manager (Legal)	
	Compliance Comitee møde (1 gang i kvartalet)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	Der afleveres rapportering i henhold til Charter	Skriftlig fremstilling i henhold til Skabelon herfor	Til godkendelse og evaluering af status	CFO DK	
Monitorering og kontrol																	
1	Sponsorater						x						Kontrolprocedure i værksættes i henhold til udarbejdet proces og skema herfor	Der benyttes skema udarbejdet til dokumentation af at monitorering har fundet sted.	Gennemført kontrol som foreskrevet resulterer i opsamling og evaluering af resultatet	Compliance officer	
2	Gaver					x						x	Kontrolprocedure i værksættes i henhold til udarbejdet proces og skema herfor	Der benyttes skema udarbejdet til dokumentation af at monitorering har fundet sted.	Gennemført kontrol som foreskrevet resulterer i opsamling og evaluering af resultatet	Compliance officer	
3	Repræsentation	x			x			x				x	Kontrolprocedure i værksættes i henhold til udarbejdet proces og skema herfor	Der benyttes skema udarbejdet til dokumentation af at monitorering har fundet sted.	Gennemført kontrol som foreskrevet resulterer i opsamling og evaluering af resultatet	Compliance officer	
4	Kunde-events					x						x	Kontrolprocedure i værksættes i henhold til udarbejdet proces og skema herfor	Der benyttes skema udarbejdet til dokumentation af at monitorering har fundet sted.	Gennemført kontrol som foreskrevet resulterer i opsamling og evaluering af resultatet	Compliance officer	
5	Udlandsrejser					x						x	Kontrolprocedure i værksættes i henhold til udarbejdet proces og skema herfor	Der benyttes skema udarbejdet til dokumentation af at monitorering har fundet sted.	Gennemført kontrol som foreskrevet resulterer i opsamling og evaluering af resultatet	Compliance officer	
6	Offentlige udbud		x									x	Kontrolprocedure i værksættes i henhold til udarbejdet proces og skema herfor	Der benyttes skema udarbejdet til dokumentation af at monitorering har fundet sted.	Gennemført kontrol som foreskrevet resulterer i opsamling og evaluering af resultatet	Compliance officer	
7	Koncepter				x							x	Monitoreres sammen med Rabatter og særlige prismodeller. Se pkt. 14			Compliance officer	
8	Udtalelser og referencer												x	Monitoreres sammen med kunde-events. Se pkt. 4			Compliance officer
9	Konference talere												x	Kontrolprocedure i værksættes i henhold til udarbejdet proces og skema herfor	Der benyttes skema udarbejdet til dokumentation af at monitorering har fundet sted.	Gennemført kontrol som foreskrevet resulterer i opsamling og evaluering af resultatet	Compliance officer

Evaluering af risikopunkter	x													På baggrund af årets monitoreringer evalueres de enkelte risici.	Evaluering af finding på de tidligere monitoreringer - bliver der monitoreret rigtigt på det forskellige risikoområder samt antallet af finding på de forskellige risikoområder.	Fastslå om de enkelte risici punkter skal udbygges eller termineres	Compliance officer (Legal)
Markant ændring af forretningsgangen - internt/ekstern	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	I tilfælde af markant ændring af forretningsgangen, såsom intern organisationsændring, ændrede konkurrenceforhold eller lign. vil alle risikoområder blive evalueret efter ovenstående punkt "Evaluering af risikoområder". Det vurderes derudover hvorvidt nye risikoområder kan/er opstået.	Evaluering på baggrund af ændringerne i organisationen eller i markedet.	Fastslå om de enkelte risici punkter skal udbygges eller termineres	Compliance officer (Legal)
Compliance Advisory Board		x												Advisory Board består af 10-12 medarbejdere fra forskellige dele af virksomheden, med henblik på sikre de forretningsmæssige perspektiver kommer til udtryk i compliance arbejdet samt være talerør til compliance.	Halvårlige møder med en eller flere fra Advisory Board.	Sikre compliance understøtter forretnings målsætning på alle plan samt få spredt kendskabet til compliance i organisationen.	Compliance Consultant
ISO certificering													x	Opretholdelse af ISO 37 001-certificat	Ekstern audit	Opretholdelse af ISO 37 001-certificat	Compliance officer
Risikobeskrivelser	x													Opdateringer af risikobeskrivelser og processer	Der benyttes proces for gennemgang af hvert enkelt område på baggrund af rapporteringer og eventuelle findings	Sikring af at de er de "rigtige" risici der monitoreres. Sikring af at Compliance fortløbende er top of mind i alle relevante situationer.	Compliance officer
Evaluering af Compliance funktion																	
Evaluering af Compliance Officer rolle af Top Management (CFO)														Top Management lave evaluering af Compliance Officer funktionen.	TM udarbejder en rapport med en evaluering af det forgangne år	Fastslå om Compliance Officer rollen skal tilpasses	Top Management (CFO)
Audit af organisationens Anti-Bribery Management System			x											Internal Auditor gennemfører auditering af Anti-Berbery Management System samt hvorvidt kravene i ISO 37 001 efterlevs	Internal Auditor udarbejder en rapport med resultaterne af auditeringen	Sikring af at compliance-funktionen til stadighed opfylder et højt niveau for organisationens Anti-Bribery Management System	Internal Auditor
Compliance i organisationen																	
Uddannelse af medarbejdere i organisationen														Compliance gennemgår compliancereglere for organisationen. Det er et forberedende led inden compliance-test.	Compliance møder fysisk op på de 4 største lokationer i Danmark, Ballerup, Aarhus, Kolding og Aalborg. Foredrag på ca. 1 time.	Kendskab til compliancereglere samt intro til vores intranet.	Compliance
Kommunikation vedr. process ændringer	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	(x)	Compliance foretager løbende opdateringer i henhold til politikker, CoC og processer	Compliance udarbejder en kommunikations email til Atea DK, med ændringer der er foretaget	Sikring af kendskab til compliancereglere og de ændringer der er foretaget	Compliance



Procurement Agreement 2017

Between
Atea A/S
And
Supplier

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1 PARTIES

Customer

Company name (hereinafter referred to as the "Customer" or "Atea") Atea A/S	Company number 25 51 14 84
Street, box Lautrupvang 6	Contact person
Postal code and city 2750 Ballerup	Telephone number (including area code) +45 7025 2550

Supplier

Company name (hereinafter referred to as the "Supplier")	Company number
Street, box	Contact person
Postal code and city	Telephone number (including area code)

collectively or separately the "**Parties**" or "**Part**" have entered into the following agreement on purchase of hardware, software and related Products ("**the Agreement**").

Initial term

Start date	End date
------------	----------

2 CHAPTER I – INTRODUCTION, STRUCTURE, AND DEFINITIONS

2.1 Background and purpose

This Procurement Agreement (hereinafter the "Agreement") sets out the terms and conditions for Atea's purchase of hardware, software, and related Products which will be added to Atea's line of Products offered to Atea's End-User Customers.

The Agreement includes all Supplier's Products, but Atea may choose to limit the range to specifically chosen Products, Vendors, or product areas. The Products offered by the Supplier shall appear in an electronic file drafted by the Supplier in accordance with Atea's instructions, and shall contain detailed information regarding the Products and with the Prices matching the Products Price File.

The Terms and Conditions in the Agreement are valid for Atea and Entities.

The Parties may agree on specific requirements in relation to stock of goods and reports on such stock of goods.

2.2 Agreement, Schedules, and Addendums

This Agreement replaces all previously signed agreements with the Supplier regarding purchase of hardware, software, and related Products. Any future Amendments or changes to this Agreement or new Agreements between

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the Parties within the scope of this Agreement, must be approved and signed by Atea Category Management, otherwise such Amendments, changes and/or Agreements are null and void. Previously and future Amendments and/or new Agreements must be attached as a Schedule to this Agreement.

Reference to the Agreement includes a reference to the Schedules and Addendums. In the event of any conflict or inconsistency between any terms included in the Agreement, and any terms contained in the Schedules or Addendums, the terms contained in the Agreement shall prevail.

However, in case of special terms made in relation to a specific Customer Agreements, as agreed between the Parties, these special terms shall always prevail. And such special terms shall be made as a Schedule.

Amendments to the Agreement must be in writing and signed by authorized signatories of both parties to be valid.

2.3 Structure of the Agreement

The Agreement is structured as follows:

- CHAPTER I – INTRODUCTION AND STRUCTURE
- CHAPTER II – GENERAL TERMS AND CONDITIONS
- CHAPTER III – ATEA CODE OF CONDUCT AND CSR
- CHAPTER IV – FINANCE MANAGEMENT
- CHAPTER V – ORDER AND ORDER CONFIRMATION

2.4 Definitions

Terms and acronyms used in the Agreement. Defined terms and expressions with capital letters shall have the meaning defined below.

“**Addendum**” is an additional document not included in the main part of the contract but a supplement to the main Agreement with additional terms or other changes.

“**Atea**” means Atea and Atea Entities, including (i) other persons directly or indirectly minority owned by Atea where there is a legal prerequisite under local law for local majority ownership, or (ii) any person under common Control by Atea, or under common Control by a person under the direct or indirect Control of Atea.

“**Confidential Information**” means any and all information that is disclosed by one Party to the other Party and that relates to a Party’s business or the Parties business relationship hereunder, including, but not limited to, information concerning finances, Products, Services, Customers and Suppliers. Any Confidential Information disclosed in tangible form shall be marked as “CONFIDENTIAL” or “PROPRIETARY” or by a similar legend by the disclosing Party prior to disclosure. Any Confidential Information disclosed orally or visually shall be identified as such prior to, concurrent with or following disclosure and summarized in writing by the disclosing Party to the receiving Party within thirty (30) calendar days of the disclosure.

“**Configuration Services**” means equipment that the Supplier must unpack and configure before shipping.

“**Control**” means control which a person has over an affiliate and any of the following: (i) direct or indirect ownership of more than fifty percent (50%) of the share capital or other ownership interest in any other entity; or (ii) the right to exercise more than fifty percent (50%) of the votes in any other entity; or (iii) the contractual right to designate more than half of the members of such entity's board of directors or similar executive body and the terms “Controlled” and “Controlling” shall be construed accordingly.

“**Customer Agreement**” shall mean the agreement between Atea and the Supplier in relation to a specific agreement between Atea and an End-User Customer.

“**Customer Specific Goods**” means goods with End-User Customer specific item numbers which only can be used by the specific End-User Customer.

“**Delivery Date**” means the date that the End-User Customer receives the order.

“**Documentation**” means all documents, records, written material, and other copies whether in physical or electronic form, specifications, and technical manuals documenting the Services and/or Products or any deliverables prepared or delivered in the course of or related to the Services and/or Products.

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“**End-User Customer**” means an Atea customer.

“**Government**” means any national, regional, or local government, including any department, agency, or other instrumentality thereof, and any enterprise owned, managed, or otherwise controlled by any government agency or instrumentality.

“**Intellectual Property Rights**” means copyrights and related rights, patents, utility models, trademarks, service marks, trade names, topography rights, de-sign rights, and rights in databases, domain names, rights in know-how, trade secrets, and all applications or pending applications for such in all cases whether or not registerable in any country and all rights and forms of protection of a similar nature or having equivalent or similar effect anywhere in the world.

“**KPI**” means key performance indicator and is used for evaluation of the success of an organization or of a particular activity in which it engages.

“**Order date**” means the date that Atea place a PO.

“**Price File**” is an electronic file with the products offered by the Supplier.

“**Products**” means all hardware, software, and/or related Products delivered by the Supplier to Atea and its End-User Customers.

“**PO**” means a Purchase Order and is a document for ordering Products and Services from Suppliers.

“**Regulatory Requirements**” means any declaration, decree, directive, legislative enactment, order, ordinance, regulation, rule, or other binding requirement of or by any Government authority applicable.

“**RMA**” means Return Merchandise Authorization and is a numbered authorization provided by the supplier to permit the return of a product.

“**Schedule**” is a supplementary document attached to this Agreement with additional information necessary for the Parties to understand and/or comply with the obligations in relation to the Agreement.

“**Service**” means all services performed by the Supplier for Atea and its End-User Customers.

“**Service Level Agreement**” means KPIs that the Supplier has to perform to on a daily basis.

“**Service Level Credits**” means a penalty or bonus linked to the Suppliers ability to perform according to the Service Level.

“**Shipment date**” means date for shipment from supplier.

“**Special Goods**” means goods which are not part of the supplier standard product line.

“**Vendor**” means the manufacturer/producer of the Service and/or Product.

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3 CHAPTER II – GENERAL TERMS AND CONDITIONS

3.1 No exclusivity

This Agreement is of a non-exclusive nature. Atea may, at their discretion, enter into a contract with any alternative provider to provide (or provide themselves) Services or Products similar to the ones provided by the Supplier under the Agreement.

3.2 Term and termination

3.2.1 Term

This Agreement shall enter into force on the Start Date (“Effective Date”) and shall stay in force until the End Date or for a period of **two (2)** years (“Initial Period”). After the Initial Period, this Agreement must stay in force until terminated by written notice.

3.2.2 Termination for convenience

Atea shall have the right to terminate this Agreement for convenience upon giving the Supplier a three (3) month written notice.

The Supplier shall have the right to terminate this Agreement for convenience upon giving Atea a twelve (12) months written notice.

In the event of material breach either party can terminate the agreement with immediate effect.

3.2.3 Customer Agreement continue in effect

Upon termination of the Agreement for convenience all Customer Agreements in effect or entered in-to during the Notice Period shall continue in effect unchanged as if there had been no termination of the Agreement. This shall be upheld until the Customer Agreement expire as set out in the relevant Customer Agreement or are terminated for convenience as set out in the Agreement.

3.3 Price file

The Supplier must deliver an updated Price File to Atea every working day before 7:00 AM, related to that specific day, unless otherwise agreed. Price Files must be electronically delivered in accordance with instructions from Atea.

The Price File must contain detailed information and as a minimum information regarding; Product number (Vendor), Product name, Vendor name, Atea Cost Price, and available quantity in stock. At Atea’s request, the Price File must contain extended Product information e.g. HS code, ECCN code, dual-use restrictions, size and weight, and expected stock date. If Atea decides not to request extended information in the Price File, the Supplier is still required to provide this information at Atea’s request.

3.4 Product knowledge

The Supplier must provide a high level of product knowledge, and be able to advise Atea in solution design and configuration.

3.5 Service Levels

The Supplier must provide the Services in accordance with the Service Levels, agreed by the Parties, set out in section 9.1.

The outlined SLA’s are crucial for Atea’s business due to demand from the End-User Customers why the Supplier must comply with the stated SLA’s.

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In the effort to provide the End-User Customer with the best possible delivery quality, Atea has launched Atea Supplier Portal for backlog handling. The Supplier will daily receive an electronic file from Atea with backlog issues regarding invalid delivery information or issues related to specific order lines e.g. missing bids, missing agreement numbers, and/or EOL items. The Supplier shall daily update status on backlog issues at Atea's Supplier Portal in accordance with Atea's instructions.

3.6 Warranties

All Products are provided with a warranty equal to the Vendors' warranties from the date of Atea's resale. If the Supplier provides a longer warranty for a specific product, this longer warranty shall apply irrespective of the foregoing.

Defect Products are either replaced or credited in accordance with Vendor program and guidelines, and shall continuously make sure to uphold the below mentioned laws and regulations:

The Supplier declares and warrants that the Products supplied to Atea is in compliance with all applicable law including but not limited to:

- The Federal Law on Product Safety (PrSG, SR 930.11) and the EU Directive 2001/95/EC on general product safety.
- The EU Directive 2004/108/EC on electromagnetic compatibility and that the Products carry a valid CE-mark of conformity (CE-Certification).
- The Ordinance on Risk Reduction related to the use of certain particularly dangerous substances, preparations, and articles (Ordinance on Chemical Risk Reduction, ORRChem, SR 814.81), the equivalent EU Directive 2011/65/EU Restriction on the use of Hazardous Substances (RoHS II) and the necessary declaration of conformity.
- The EU Directive 1994/62/EC on concentration levels of heavy metal present in packaging.
- The EU Directive 2012/19/EU on waste electrical and electronic equipment (WEEE recast).
- The EU Directive 2005/32/EC setting frameworks of ecodesign requirements for energy-using products.
- The EU Directive 2010/30/EU on the indication by labelling and standard product information of the consumption of energy and other resources by energy-related products including the correct marking of the Products and the packaging.
- The Supplier shall comply with environmental requirements pursuant to the ISO 14001 standard. The Supplier shall at any time be able to document the origin of shipped Products.
- The EU Directive (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data. Hereunder the implementation of the directive in Danish law with the potential deviations that follows the implementation of the directive.

The Supplier is obliged to comply with all current rules and regulations, including rules and regulations associated with import/export regulation, environmental, and criminal codes.

The Supplier is obligated upon Atea's request and at the Supplier's cost to provide necessary Documentation for the compliance with these applicable laws. The Supplier shall indemnify and hold Atea harmless for all losses incurred by Atea due to the Supplier's failure to comply with the above-mentioned warranties.

3.7 System for electronic data integration

If Atea so wishes, the Parties shall develop a system for electronic data integration which minimizes the transaction costs, which can include a total electronic data integration. A system for electronic data integration will automate the interface and thereby minimize the manual workload, which will lead to shared gains for both Parties.

Both Parties must maintain and develop the system for electronic data integration continuously. If mistakes caused by the Supplier occur, the Supplier is obligated to correct them.

3.8 Bonus

Bonus will be calculated (excl. VAT), on all purchases of Products and Services. Bonus is defined in Schedule 1: Products and Price Schedule.

Any deviation from Schedule 1, shall be agreed between the Parties in written to be valid.

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Bonus is calculated on the basis of total net purchases once per quarter and is payable no later than five (5) working days after the end of a quarter. Bonus is paid by credit nota. In case of termination of the Agreement, the final bonus is paid to Atea by issuing an invoice to the Supplier with eight (8) days payment terms.

Monthly statements shall be received by Atea no later than five (5) working days after the end of the calendar quarter. For bonus payments in the last quarter (October-December) the statement must be received no later than three (3) working days, and the credit nota must be received by Atea no later than five (5) working days, after the end of the year.

3.9 Intellectual Property Rights

All trademarks placed on the Products are and shall stay with the respective third party or the relevant Party that holds the rights and property. Use of these Trademarks requires prior permission from the respective rights holders. All use and deliveries of software is regulated in accordance to the license agreement enclosed with the Product. Software included in the Deliverables/Products is handed over to commercial buyers in regard to only one resale and to consumers only in terms of use, which means that the consumer is not entitled to copy or transfer the software to others use (depending on the license agreements in question).

Any use of Products, Services, or any Deliverables by Atea shall take place respecting the Intellectual Property Rights of the owners concerned (copyright, etc.), and the Supplier shall not be liable in any way for acts by Atea contrary to such rights. The Supplier shall indemnify Atea for any acts by the Supplier and its sub supplier's contrary to such given rights.

Such indemnity will include all liability, losses, damages, costs, and expenses of any nature incurred by Atea and the End-User Customer directly or indirectly to the extent arising as a consequence of or in connection with a claim. The indemnity in this Clause 2.9 shall remain in full force and effect notwithstanding termination or expiry of this Agreement, howsoever occurring.

The exercise of the remedies under this Agreement shall not prevent Atea from requiring indemnification pursuant to this Clause 2.9 and exercise any other remedy available to it under Danish Law.

3.10 Confidentiality

The Receiving Party shall keep in confidence and observe strict confidentiality with respect to all Confidential Information obtained from or relating to the Disclosing Party and shall not disclose or otherwise make available such Confidential Information, whether in whole or in part, to any third party without the prior written approval by the Disclosing Party.

Confidential Information shall not include information which (i) is in or comes into the public domain without breach of this Agreement by the receiving Party; (ii) was in the possession of the receiving Party prior to receipt from the disclosing Party and was not acquired by the receiving Party from the disclosing Party under an obligation of confidentiality or non-use; (iii) is acquired by the receiving Party from a third party not under an obligation of confidentiality or non-use to the disclosing Party; or (iv) is independently developed by the receiving Party without use of any Confidential Information of the disclosing Party.

3.11 Force Majeure

Pursuant to the terms of this Agreement, neither of the parties shall be considered in breach or liable to pay compensation to the other party if the responsibility is due to conditions outside the party's control, and which the party could not have taken into consideration when the agreement was concluded, and could not have avoided or overcome ("Force Majeure event").

Atea has the right to terminate the Agreement when the Force Majeure event period is longer than thirty (30) calendar days. If any Force Majeure event has prevented or is reasonably expected to substantially prevent the provision of the delivery for a period of more than thirty (30) calendar days Atea may also fully or partly terminate any or all affected Purchase Orders.

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3.12 Bankruptcy

In the event of debt rescheduling proceedings, composition with creditors, or other forms of creditor intervention in respect of the Supplier's business, Atea is entitled to terminating the Agreement with immediate effect.

3.13 Applicable law and dispute resolution

Any dispute between Atea and the Supplier, including the validity, drafting, and completion of the Agreement, and the Parties' rights and obligations in accordance with this, shall be settled according to Danish law, however, with the exception of Danish intentional private law.

Headings to provisions and subparagraphs in the Agreement are only for the purpose of breadth of view and are not to be interpreted as a legally binding part of the Agreement. The headings are not intended to define, limit, explain, or describe the extent of the Agreement and its terms, provisions, or warranties.

In the daily collaboration, the Parties shall identify and loyal to the opposing Party seek to resolve differences amicably at the earliest stage possible.

Any disputes, controversies, or claims, which might arise between the Parties, are sought to be solved by extrajudicial negotiations between the Parties. In the event that a conclusion to a dispute, controversy or a claim is not concluded within a period of fourteen (14) calendar days after the invoking of this provision, the negotiations must upon application from a Party be referred to the executive board in each company. The executive board shall no later than eight (8) days after such application has been made, organize a meeting and seek the dispute resolved.

In the event that a dispute, controversy, or a claim have not reached a final conclusion within thirty (30) calendar days after the referral of the negotiations to the executive boards, the dispute must be solved by litigation before the Copenhagen City Court or by arbitration before "The Danish Institute of Arbitration" in Copenhagen, Denmark, by one or three arbitrators in accordance with the applicable law of the institution. Danish or English shall be applied in the arbitration.

The Party who applies for arbitration must inform the other Party thereof by a recommended letter with a short report on arbitration claims attached. The arbitration shall decide which substantive law applies and shall determine the distribution of salaries and expenses as a result of the arbitration and distribute these between the Parties.

The arbitral award is final and subject to direct enforcement. The award cannot be appealed. The Parties are obligated to enforce the arbitral award.

If the dispute is about whether an SLA is met or a purely technical issue regarding an alleged defect in a product, either Party may request the Danish Institute of Arbitration to appoint an independent IT expert with special expertise in the technical field in question, who shall make a final and binding decision on the issue for both Parties.

The above written concerning arbitration does not limit the disclosing Party of the possibility to seek the infringement of the Confidential Information to a hold by means of temporary injunction or other interim measures in any competent jurisdiction.

3.14 Audit

At Atea's request, Supplier shall, upon no less than thirty (30) working days' prior written notice submit an updated report to Atea prepared by a competent third party (auditor) on:

- audit on Supplier's compliance with its obligations under the Agreement, including measurements of Service Levels and other performance metrics,
- audit on invoicing by Supplier,
- audit on Supplier's compliance with legal requirements, including safety regulations and requirements on the processing of personal data, and
- audit on security, including confidentiality, integrity, and availability of information and Documentation in connection with the provision of Products and Services.

Supplier shall provide all necessary assistance for the implementation of such audit, including, but not limited to, giving access to Supplier's facilities and disclosing all material and information regarding this Procurement Agreement, and which is necessary to verify the Supplier's compliance with its obligations under the Agreement.

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By default, Atea shall pay all costs to the auditor. In the event that the audit reveals any irregularities or defaults, all costs to the auditor shall be paid by Supplier.

In the event that the audit reveals any irregularities or defaults such conditions shall be remedied immediately, and Atea shall be entitled to request a re-audit at any time to verify the remediation. The Supplier shall bear all costs and expenses associated with re-audits reasonably caused by any irregularities or defaults attributable to the Supplier.

No audits or re-audits shall be limiting for Atea's right to claim remedy for any breach disclosed by the audit.

4 CHAPTER III – ATEA CODE OF CONDUCT AND CSR

Atea is committed to working actively to promote CSR and the Supplier shall follow any ethical requirements relevant for this Agreement. Atea respects the fundamental requirements of CSR, as encompassed in Atea's and the Atea Group's CSR policy and programs amended from time to time, available at <https://www.atea.com/sustainability/csr-reporting/>. Atea incorporates CSR in its activities related to the Agreement. Transportation of goods shall be handled as environmentally conscious as possible.

Supplier undertakes not to initiate any activities violating Atea's Supplier Code of Conduct or Atea's Compliance Policies <https://www.atea.dk/om-atea/vores-ansvar> applicable at any time nor shall the Supplier initiate any activities to affect Atea's employees to violate Atea's Compliance Policies. Supplier shall comply with all current laws and standards regarding corruption and warrants to implement necessary routines to avoid any form of bribe or corruption.

The Supplier undertakes to adhere to and fulfill the standards established by the Electronics Citizenship Coalition (EICC) Code of conduct – or equivalent – and work proactively to ensure that the same standards are adhered to by its suppliers and sub-contractors.

The Supplier shall, as reasonably requested by Atea, agree to provide relevant information and documentation as evidence that Supplier and its sub-suppliers are actively pursuing compliance with the EICC standards for the purposes of Atea's due diligence. The details of which information shall be provided in writing within 3 months of Atea's request.

When Atea has reasons to believe that the Supplier or any of its subcontractors do not comply with the EICC standards, and in the event of credible, serious allegations to this effect, Atea shall initiate a dialogue with the Supplier and undertake an investigation to determine the reasons, the extent and the impact of such non-compliance. If deemed necessary to complete the investigation, Atea shall have the right, and Supplier shall procure that Atea has the right, to conduct audits of Supplier and sub-supplier. Atea will accept to follow planned audits as an observer.

The Parties shall upon Atea's request agree on an individual time-bound improvement plan to address confirmed non-compliance. In the event that the improvement plan is not fulfilled within the period stipulated in such plan, or in the event the Parties are unable to agree on such improvement plan within 90 days from Atea's request, Atea shall have the right to terminate the Agreement with immediate effect.

A breach of this Section 4 shall be deemed a material breach of the Agreement.

Additional marketing grants are agreed – according to compliance roles – between the Parties, taking actual marketing activities into consideration.

In any manner of prize awarding's and/or sale competitions, these shall be approved by Atea's Category Manager beforehand.

5 CHAPTER IV – FINANCE MANAGEMENT

5.1 Prices

5.1.1 Invoicing

Unless otherwise agreed in writing, all Prices are in Danish Kroner (DKK) and are exclusive of VAT, but including all other taxes and expenses, including any customs duties if delivery is made in Denmark. In the event that changes to Danish public taxes occur in the same period between the Order date and the Delivery date, the Price adjusted with

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the net economic consequence thereof so that if Atea's position remains unchanged. The Supplier's Prices are including standard packaging and delivery in Denmark.

The Prices must be invoiced to Atea in accordance with Schedule 1 – Products and Price Schedule, the PO and/or found in the Price File last received in accordance with this Agreement.

Unless otherwise agreed, the Supplier shall deliver an updated Price File to Atea every working day before 07:00 AM, relating to that respective day. Price Files shall be electronically delivered in accordance with instructions from Atea.

Products shall be invoiced at the Prices on the day of the order.

The Prices for the delivery of the Services and/or Products to End-User Customers with special bid must be invoiced to Atea in accordance with the agreed bid prices.

5.1.2 Adjustment of Prices

The Price models set out in the Schedule 1, Products and Price Schedule are fixed and can be changed after mutual agreement and with **ninety (90)** days of notice. All Price changes will be handled as an amendment to the Agreement.

The Prices must on a regular basis be benchmarked against the marked to ensure Atea the best Prices in the marked. The Supplier must proactively participate in the Price benchmarking process by proposing the new pricing.

It is the Suppliers responsibility to inform Atea immediately if a Vendor changes the programs or terms. The information must contain a detailed description of the changes and the financial impact of the Agreement.

The Supplier may not unilaterally change or quote the Prices in any other way (for example in a different currency) unless there is a written agreement to this prior to delivery of the relevant Price File.

5.2 Payment and Invoicing

The invoice corresponding to the PO, shall be sent to Atea at the same time as the delivery takes place.

Payment terms are **current month + sixty-two (62)** days from reception of correct invoice. If the agreed invoice information, as specified by Atea from time to time (PO no or any other reference), do not appear on the invoice, the payment terms will not have effected before a new invoice have been received with correct information. The Supplier's invoices shall include Ateas order number and reference. Any disbursements agreed must be explicitly listed.

Supplier shall submit electronic invoices in accordance with the guidelines issued by Atea.

In the event of late payment, interest shall be accruing at a rate of one percent (1%) per annum.

The Supplier shall quote and invoice Atea in Danish Kroner (DKK) or any other currency specifically agreed.

6 CHAPTER V – ORDER AND ORDER CONFIRMATION

6.1 Ordering

Prices stated in Schedule 1: Products and Price Schedule, Price File, or Special Bid is a binding offer from the Supplier, which is accepted when Atea enters a PO.

Products are electronically ordered on a continuous basis by Atea in accordance with the guidelines issued by Atea. A PO from Atea is not valid until the PO has been assigned a PO number.

Order confirmation with a specification of delivery time and Price (in the event the confirmation deviates from Atea's PO) shall be submitted electronically in accordance with the guidelines issued by Atea no later than three (3) hours after Atea's PO has been sent to the Supplier.

The order confirmation shall include the following:

- Order specification
- Price
- Shipment date
- Delivery address

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6.1.1 Change in date of shipment

If the Supplier fails to deliver the goods at the confirmed Delivery Date, the Supplier shall without undue delay, but no later than one day before the confirmed Delivery Date, re-confirm the delivery.

6.1.2 Order deviation

If there for any reason is cause to believe that there are errors in any given PO, the Supplier shall contact Atea electronically in accordance with the guidelines issued by Atea and Atea shall have the opportunity to change or cancel the relevant PO. This shall always be applicable if Atea have placed more than one PO with the same order number or if the same order have been placed more than once.

6.1.3 Period allowed for cancellation

The Supplier shall seek to practice some delay in their order placing process, in order for Atea to have the possibility to alter or cancel shortly after placing an order. The delay shall not exceed thirty (30) minutes.

6.1.4 Updated list of orders

The supplier shall, on a daily basis use Atea Supplier Portal for updates regarding outstanding orders in accordance with guidelines issued by Atea.

6.2 Delivery and return

6.2.1 Delivery

Deliveries are made DDP, VAT unpaid according to Incoterms 2010 within the borders of Denmark.

The Supplier must not make deliveries outside the borders of Denmark. Only in extraordinary cases, deliveries outside the borders of Denmark can be arranged after mutual agreement with Atea Procurement, which must be attached as an Schedule to this Agreement.

Extraordinary cost for transport may be agreed (for example express delivery or other forms of special deliveries) provided there is written consent from Atea in advance.

A delivery note must be attached to the delivery and may not contain any pricing information. The delivery note must contain Atea's PO number and product number for each item in the delivery.

Unless otherwise agreed, Products in stock ordered before Danish time 16:00 shall be delivered to the delivery address as set out in the PO within next business day. If the Product is not in stock, delivery shall take place no later than the Delivery Date stated in the order confirmation.

Unless otherwise agreed, Products with Configurations Services in stock ordered before 16:00 shall be delivered to the delivery address as set out in the PO within the second Business day after the Order date. If the Product is not in stock, delivery shall take place no later than the Delivery Date as stated in the order confirmation.

The Supplier must ensure that Products in backlog shall be delivered to the delivery address within next Business day if received by the Supplier before Danish time 12:00 and on the second Business day if received by the Supplier after Danish time 12:00.

If an ordered Product is not in stock and the Supplier do not have an order backlog that can fulfill the PO, the Supplier shall place a purchase order with the relevant Supplier at the latest on the same day the PO is received if the PO is received before Danish time 12:00 and on the next business day if the PO is received after Danish time 12:00.

Unless otherwise agreed, all PO's received from Atea must be partly delivered.

In the event that a Delivery Date is delayed by more than five (5) days, unless otherwise agreed, Atea is entitled at its own discretion, to terminate the PO in question for breach and to exercise its rights and remedies for breach under this Agreement and the general rules of Danish law.

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If a relevant delivery is delivered containing the wrong Product, fewer or more Products than what is set out in the PO and/or delivered to the wrong address, or if the same order is delivered twice etc., the Supplier shall immediately correct the mistake. The same applies if the transporter fails to deliver the Product as agreed. Atea and the End-User Customer shall be affected as little as possible.

6.2.2 Delivery confirmation

As soon as the Product is delivered, the Supplier shall send an electronic delivery confirmation to Atea in accordance with the guidelines issued by Atea, together with relevant Track & Trace information.

There is a delay if the complete delivery according to the relevant PO has not been delivered within the Delivery Date set out in the order confirmation or other time limits pursuant to this Agreement and the breach is not caused by circumstances that Atea is responsible for.

If the Supplier should assume that the delivery is likely not to take place in accordance with the delivery confirmation, the Supplier shall give Atea notice about this without undue delay and no later than the same day that the Supplier is aware of the potential delay. The notice shall state the reason for the delay and state when expected delivery will take place. This shall be forwarded electronically in accordance with the guidelines issued by Atea.

6.2.3 Inspection

Upon receiving goods, Atea or the End-User Customer shall to a reasonable extent inspect the Products and give the Supplier notification within seven (7) working days of clearly visible damages on the packaging. Other visible non-conformance (for example wrong product, wrong amount etc.) shall be reported within twenty-one (21) calendar days.

Unless otherwise agreed in writing, the Supplier shall redeliver/correct the delivery without further delay. Atea's own department for returning of goods will often be involved and is possible to contact at procurement@atea.dk. All costs will be attributed to the Supplier.

Atea retains its right to claim remedy for defective or delayed delivery.

6.2.4 Return of sales

Atea and Atea's End-User Customers have the right to return the Supplier's Products in the following cases:

- The product is intact and in unopened original packaging,
- Non-physical products must not be registered and/or activated.
- A RMA request has been submitted to the Supplier no later than thirty (30) working days from the Delivery Date.
- The product is returned to the Supplier no later than fifteen (15) working days after the Supplier's submission of a RMA number.
- In general, Special Goods and Customer Specific Goods are not part of this agreement, but if it is on stock on the ordering point, it will be handled under the normal "rotate" rules mentioned above. The supplier shall specify if the good is a Special Good.

6.2.5 Change of a PO

Atea has at any time the right to change a PO if needed.

The Supplier shall within one (1) business day from receiving a written notice about a change of the PO, send an e-mail to procurement@atea.dk explaining relevant risks and consequences of the change, including possible consequences regarding Price and Delivery Date. Any change to Prices shall correspond to the Prices stated in the Price File applicable at the time when the PO was send.

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7 SIGNATURES

For Atea A/S

City and date	City and date
Atea signature(s)	Atea signature(s)
Name, printed	Name(s), printed

For the Supplier

City and date	City and date
Signature of Supplier	Signature of Supplier
Name, printed	Name(s), printed

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8 SCHEDULE 1 – PRODUCT AND PRICE SCHEDULE

Insert price model with uplift. (Remember to delete if not in use).

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9 SCHEDULE 2 – SERVICE LEVEL & SERVICE LEVEL CREDITS

Atea accepts no less than the following SLA’s:

9.1 Service level

9.1.1 Process time

Share of PO Lines with Products in stock ordered before Danish time 16:00 which are not delivered to the delivery address within next business day, as agreed in section 6.2.1 must not exceed two (2)%.

Share of PO Lines with Products that not exceed fifty (50) units with Configurations Services in stock ordered before Danish time 16:00, which are not delivered to the delivery address within the second business day, as agreed in section 6.2.1 must not exceed two (2)%.

9.1.2 Shipment date

Share of PO Lines in backlog without a confirmed or estimated Shipment Date within two (2) days after PO date must not exceed ten (10)%.

Share of Deliveries that don’t meet confirmed or estimated Shipment Date must not exceed ten (10)%.

9.1.3 Delivery quality

Share of Deliveries not delivered as agreed (e.g. wrong product, quantity, price, address, wrong configuration, etc.) must not exceed zero, five (0,5)%.

9.1.4 Communication

The Supplier must, within two (2) hour, answer all emails received from Atea.

The Supplier must, within two (2) minutes, answer all phone calls received from Atea.

The SLA’s stated above are measured based on all orders during a period of ninety (90) days.

9.2 Service level credits

None.

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10 SCHEDULE 3 – SPECIAL AGREEMENTS

If applicable, update with supplier specific agreements. (Remember to delete if not in use)

CORPORATE GOVERNANCE

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1. STATEMENT OF CORPORATE GOVERNANCE

The Board of Directors and management of Atea ASA (“Atea” or the “company”) aim to execute their respective tasks in accordance with the highest standards for corporate governance. Atea’s standards for corporate governance provide a critical foundation for the company’s management. These principles must be viewed in conjunction with the company’s efforts to constantly promote a sound corporate culture throughout the organization. The company’s core values of respect, trust, accountability and equal treatment are central to the Board’s and management’s efforts to build confidence in the company, both internally and externally.

Atea’s principles for corporate governance are based on Norwegian law, regulations by the Oslo Stock Exchange and the Norwegian Code of Practice for corporate governance (hereafter referred to as the “Code”) published by the Norwegian Corporate Governance Board on October 30, 2014. The company’s and its subsidiaries’ (the “Group”) policy on corporate governance are published each year in the annual report, and described in detail below.

1. Ethical Guidelines and Corporate Social Responsibility

Ethical Guidelines

The Group’s business operations depend on trust and a good reputation. It is a requirement that all of the Group’s employees safeguard and foster the Group’s reputation by acting responsibly vis-à-vis co-workers, business contacts and society at large. The Group provides a policy for corporate ethics to employees to ensure that all persons acting on behalf of the Group perform their activities in an ethically proper manner at any given time.

Corporate Social Responsibility

Atea supports the UN Global Compact’s ten principles of corporate social responsibility within the areas of human rights, labour standards, environment and anti-corruption. Atea has since 2011 reported on activities related to the Global Compact with the main focus on principles regarding environment. Activities related to corporate social responsibility are provided in a separate document on the website, atea.com.

2. Business operations

The business objective of Atea as stated in the Articles of Association is as follows: “The objective of the company is the sale of IT services, equipment, systems and related products, hereunder to participate in other companies having financial purposes.” The Articles of Association are available on the company’s website. Atea has defined goals and strategies for its business, which are described in the annual report.

3. Equity and dividends

Equity

Atea has an equity appropriate to its objectives. The Board of Directors continuously assesses the Group’s financial strength and capital requirements in light of the Group’s strategy and risk profile.

Dividend

It is Atea’s objective to offer competitive returns to its shareholders through capital appreciation and a high dividend pay-out. The company’s policy is

to distribute over 70 percent of free cash flow over time (calculated as cash flow from operations minus capital expenditures) to shareholders in the form of a dividend. Any dividends proposed by the Board to the General Meeting shall be justified based on the company’s dividend policy and its capital requirements.

Powers of attorney to the Board of Directors

Powers of attorney granted by the shareholders to the Board of Directors at the General Meeting shall be limited to specific purposes, and each purpose shall be treated as a separate issue in the General Meeting. Powers of attorney to the Board of Directors are only provided with a term until the next Annual General Meeting.

4. Equal treatment of shareholders and transactions with related parties

Equal treatment

Atea has only one class of shares. The Articles of Association do not contain any voting right restrictions. All shares have equal rights.

Decisions to waive the shareholders' pre-emption rights

Any proposal to waive the pre-emption rights of existing shareholders to subscribe for shares in the event of share capital increase will be justified. If the Board of Directors has been granted a power of attorney to increase the company's share capital and waive the pre-emption rights of existing shareholders, justification of such resolution will be disclosed in a stock exchange announcement issued in connection with the resolution.

Purchase of own shares

Transactions the company will carry out in its own shares will be made either through the stock exchange or if made otherwise, at a prevailing stock exchange price. In case of limited liquidity in the company's shares, the company will consider other means of such transactions to ensure equal treatment of all shareholders.

Transactions with related parties

In the event of transactions between the company and its related parties that are not immaterial, such as transactions with a shareholder, a shareholder's parent company, members of the Board of Directors, executive personnel or close associates of any such parties, the Board of Directors will arrange for an assessment of the transaction to be obtained from an independent third party, however, this will not apply if the transaction requires approval from the General Meeting pursuant to the Public Limited Liability Companies Act. Further, independent valuations will also be arranged in case of transactions between companies in the Group where any of the companies

involved have minority shareholders. The company has established routines that ensure that members of the Board of Directors and senior management shall notify the Board of Directors if they have any material direct or indirect interest in an agreement that is entered into by the Group.

Insider trading

The Board of Directors has adopted instructions for the Group's employees and primary insiders relating to inside information and trading in financial instruments, including the duty of confidentiality, prohibition of trading, investigation and reporting requirements, and ban on giving advice.

5. Free negotiability

Atea's shares are freely negotiable. The Articles of Association do not contain any trading restrictions.

6. The General Meeting

The General Meeting guarantees shareholder's participation in the company's highest body. An Annual General Meeting shall be held within June 30 each year. Notice of the General Meeting shall be sent to all the shareholders with a known address. The summons, supporting information on the resolutions to be considered by the General Meeting, hereunder the recommendations of the Nominating Committee, will be published on Atea's website at least 21 days prior to the date of the General Meeting.

The right to participate in and vote at the General Meeting may only be exercised when ownership of shares has been recorded in the company's shareholder register (VPS) on the fifth weekday

prior to the General Meeting being held, pursuant to Article 9 of the company's Articles of Association. Shareholders that wish to participate in the General Meeting (personally or through proxy) must, pursuant to Article 10 of the Articles of Association, notify the company within a deadline that will be provided in the summons and which shall be no less than 5 days prior to the date on which the General Meeting is held. Registration for the General Meeting is made in writing by letter or through the Internet.

The Notice will provide the agenda for the General meeting, and sufficient information on each item on the agenda for the General Meeting so that the shareholders can make a decision on the matters that are to be resolved. The Notice will provide information on direct and proxy voting procedures (including information on a person who will be available to vote on behalf of the shareholders as their proxy), which enable shareholders to vote separately for each individual agenda item or candidate that shall be elected. Shareholders may provide their votes in writing or electronically, although no later than two days in advance of the General Meeting.

At a minimum, the Board Chairman, Chief Executive Officer, Chief Financial Officer, auditor, and a member of the Nominating Committee participate at the General Meeting. The General Meeting is chaired by an independent chairperson.

In addition to the Annual General Meeting, an Extraordinary General Meeting may be called by the Board. Shareholders who represent at least five percent of the shares may, pursuant to Section

5–7 of the Norwegian Public Limited Companies Act, demand an Extraordinary General Meeting to address a specific matter.

7. The Nominating Committee

The Nominating Committee shall, pursuant to Article 7 of the Articles of Association, consist of the Board Chairman and two members elected by the General Meeting. The members who are elected by the General Meeting have a term of office of two years. The Nominating Committee was re-elected by the Annual General Meeting in 2015.

The Nominating Committee's duties are to propose candidates for election to the Board of Directors and to propose the fees to be paid to the Board members. The Nominating Committee may also propose new members to the Nominating Committee. The Nominating Committee's proposals shall be justified.

The General Meeting has adopted guidelines for the composition and work of the Nominating Committee. The guidelines state that elected members of the Nominating Committee should a) be independent of the Board of Directors and the company's main shareholders, b) have competence and experience with respect to the position as Board member, c) have good knowledge and competence within the area of the Group's business and d) be well oriented within the Nordic industry and commerce. The guidelines further state that the Nominating Committee shall have contact with shareholders, Board members and the CEO as part of its work on proposing candidates for election to the Board of Directors.

Atea has made arrangements on its website (atea.com/investors/) whereby shareholders may submit proposals to the Nominating Committee for candidates for election as members of the Board of Directors.

The Code (article 7) states that; "No more than one member of the nomination committee should be a member of the board of directors, and any such member should not offer himself for re-election to the board." The company deviates from the recommendation as the Board Chairman, pursuant to the Articles of Association, is member of the Nominating Committee and may be re-elected as member of the Board of Directors. The Board is of the opinion that it is an advantage to have continuity in the Nominating Committee and Board of Directors and therefore the Board Chairman should be entitled to stand for re-election as a member of both bodies.

8. Corporate Assembly and Board of Directors; composition and independence

Corporate Assembly

An agreement has been entered into with the employees of the Norwegian part of the Group, whereby a Corporate Assembly shall not be established, but the employees shall instead increase their representation in the Board of Directors as provided by the Norwegian Public Limited Companies Act § 6-4 (3).

Election and composition of the Board of Directors

The General Meeting elects the shareholder's representatives to the Board of Directors. The Nominating Committee prepares the nominations for shareholder-elected Board members prior to the election, as stated in Article 7 above. Resolutions concerning the composition of the Board of Directors are made on the basis of a simple majority. The Board of Directors elects the Board Chairman and deputy chairman. This deviates from the Code, which states that the Board Chairman should be elected by the General Meeting. The reason for such deviation is that it has been agreed with employees and shareholders that a Corporate Assembly shall not be established and then the Board Chairman shall, pursuant to the Norwegian Public Limited Companies Act § 6-1 (2), be elected by the Board of Directors.

Systemintegration ApS is the company's largest shareholder and is represented by two Board members. The other Board members are independent of the company's largest shareholders and the company's management. The Board members are elected for a term of two years and may stand for re-election.

Independence of the Board of Directors

The Board of Directors considers itself to be independent of the Group's management, and free of any conflict of interest between the shareholders, Board of Directors, corporate management and the company's other stakeholders.

The annual report provides information on the Board member's participation in Board meetings and their competence.

Members of the Board of Directors are encouraged to own shares in Atea.

9. The Board of Director's work

The Board of Director's duties in general

The Board of Directors has primary responsibility for governance of the Group. The function of the Board of Directors is primarily to safeguard the interests of the shareholders. However, the Board of Directors also bears responsibility for the company's other stakeholders.

The Board of Directors shall hire the Chief Executive Officer, direct the Group's strategy, and ensure proper control and risk management of the company's assets, business operations and financial reporting. Matters of importance for these objectives shall be reviewed and, if necessary, approved by the Board of Directors. For example, the Board will formally approve the Group's annual and quarterly reports, business strategy and M&A plans.

Rules of procedure

The work of the Board of Directors is described in guidelines which are approved by the Board. The guidelines relate to the Board's responsibilities and authority, the administration of Board meetings, and the Board's confidentiality and conflict of interest requirements. If the chairman of the

Board is or has been personally involved in matters of a material character, the Board's consideration of such matters are chaired by another member of the Board of Directors.

Notice and structure of meetings

The Board of Directors schedules fixed meetings every year. Normally six to eight meetings are held annually. Additional meetings are called as required.

The Board of Directors' discussions and minutes of meetings are kept confidential, unless the Board of Directors determines otherwise or if there is clearly no need for such treatment. In addition to the Board members, the Chief Executive Officer, Chief Financial Officer and the company secretary will regularly participate in the Board meetings. Other participants are invited as required.

Board members receive information on the Group's operational and financial performance, including monthly financial reports. The Board members are free to consult the Group's management if they feel a need to do so.

Audit Committee

The Company has an Audit Committee, that also serves as the Compliance Committee for the Group. The responsibilities of the Audit Committee are amongst other to: (i) conduct the Board of Director's quality assurance of the financial reporting, (ii) monitor the company's internal con-

trol and risk management systems, (iii) have contact with the Group's auditor regarding audit of the Group and company accounts, (iv) review and monitor the auditor's independence, including services other than auditing that has been delivered by the auditor and (v) provide its recommendations to the Board of Directors with respect to election of auditor, (vi) establish and enforce procedures for receipt, storage and treatment of complaints regarding accounting, internal accounting controls or auditing matters. (vii) review and monitor the Group's compliance function.

Use of Board Committees

The Group has a Nominating Committee pursuant to the Articles of Association. The Nominating Committee also serves as the Group's Compensation Committee. The Compensation Committee's responsibility is to prepare to the Board of Directors' guidelines for executive compensation and to monitor these compensation guidelines. Details of the company's use of Board Committees are provided in the annual report.

The Board of Directors' self-evaluation

The Board of Directors performs an annual evaluation of how the Board members function individually and as a group.

10. Risk management and internal control

Guidelines for internal control

The Group has established guidelines for internal control which include routines for financial reporting, communication, authorization, risk management, ethics and social responsibility. In order to ensure internal control and manage risk, the Group conducts comprehensive financial reporting and reconciliation on a monthly basis, on both a consolidated, segment and subsidiary level. All financial reporting within the Group is in accordance with IFRS.

Immediately after the completion of the monthly financial report, the Group's financial administration holds a meeting with the financial management of each of the business segments. The purpose of the meeting is to follow up on the performance of each business segment and to identify potential errors and omissions in the financial statements. During the meetings, Management analyzes variances between each segment's actual performance and forecast, as well as its performance in the previous year. External market data is also used to analyze business performance across the group. When the financial reporting and analysis is complete, Management reports the monthly financial statements together with a summary of business operations to the Board of Directors and executive team.

When the Group acquires companies, the reporting practices of the acquired company are reviewed and integrated with corporate practices within a month of the acquisition date so that the Group can consolidate the acquired company within the Group accounts by the next quarterly financial report.

The Board of Directors performs an annual review of the company's most important areas of exposure to risk, including its internal control arrangements.

11. Remuneration of the Board of Directors

The General Meeting determines the annual remuneration to the Board of Directors. The remuneration shall reflect the Board of Directors' responsibility, expertise, time spent and the complexity of the operation. The remuneration is not dependent on results. No stock options have been granted to the Board members.

Members of the Board of Directors and/or companies with which they are associated, do in general not take on assignments for the company. If, however, such assignments are made, the matters are disclosed to the Board of Directors and the Board of Directors approves their remuneration.

If remuneration is provided to Board members in addition to the regular Board remuneration, this will be reported separately in the annual report. For a detailed account of the remuneration paid to Board members and their shareholdings in the company, see Note 7 and 16, respectively, to the annual accounts.

12. Remuneration of executive personnel

The CEO's remuneration is set by the Board of Directors, based on recommendation from the Compensation Committee. The remuneration of the CEO is specified in Note 6 to the annual accounts.

The Board of Directors has established guidelines for remuneration of the company's executives, which are submitted in a separate statement to the General Meeting. The guidelines set out the main principles applied in determining the salary and other remuneration to executives, are linked to value creation for shareholders and the company's earnings performance over time and incentivises performance based on quantifiable factors of which the executives can influence. Atea complies with the Code's requirement that it shall be clear which aspects of the guidelines are advisory and which, if any, are binding. Furthermore, Atea complies with the Code's requirement that the General Meeting shall vote separately on each of these aspects.

Performance related remuneration in the form of share options, bonus programmes or similar, to executive personnel is subject to an absolute limit.

13. Information and communication

Annual and interim reporting

The Group's financial calendar and presentations are published on the company's website (atea.com/investors/financial-calendar/). The Group presents its interim accounts on a quarterly basis and its annual accounts during the month of February. The complete financial statements and Board of Directors' report are published on the company's website at least twenty-one days prior to the General Meeting.

Other market information

The Group aims to increase investor awareness of Atea through an open, transparent and reliable information policy. In this manner, the Group seeks also to promote the liquidity of its shares and ensure that its share price reflects the fair value of Atea.

Open investor presentations are arranged in connection with the publication of the Group's annual and quarterly results. The Chief Executive Officer and Chief Financial Officer present the financial results of the Group and each business segment, and present additional information which is relevant to the company's future prospects. When publishing the preliminary annual accounts and the interim reports, the Group is holding public presentations that are simultaneously broad-

casted through webcasts. Investor-related information and presentations associated with the annual and quarterly results are available on the Group's website, atea.com/investors.

In addition to the publication of financial results, the Board of Directors has authorized the Chairman, CEO and CFO to conduct regular meetings with analysts and investors. This improves communication and increases the Group's understanding of which matters are of particular concern to shareholders. During meetings, care is taken to ensure equal treatment of all investors. Caution with regard to distribution of non-public information is exercised in investor meetings outside of public presentations.

In the event of an emergency or serious incident at Atea, the Group has established a crisis management plan which provides additional governance and procedures on all communications from the Group.

14. Take-overs

The company's Articles of Association do not contain any defence mechanisms against the acquisition of shares, nor has any measures been taken to restrict the opportunity to acquire shares in the company. In the event of a takeover offer, the Board of Directors will seek expert advice in order to comply with applicable rules and regulations and will otherwise act in a manner to ensure equal treatment of shareholders, seek to avoid that the company's business activities are unnec-

essary disrupted and to ensure that the shareholders are given sufficient information and time to consider the offer.

The Board of Directors will not seek to hinder or obstruct take-over bids. In the event of a take-over bid for the company, the Board of Directors will seek to comply with the NUES recommendations, including obtaining a valuation from an independent expert and making a recommendation to Atea's shareholders regarding acceptance of the bid. The Board of Directors will ensure that shareholders are given sufficient information and time to form an opinion on an offer.

15. The Auditor

The Auditor's relationship with the Board of Directors

The auditor participates at the Board meeting where the annual accounts are discussed. At this meeting, the Board of Directors is briefed on the annual accounts and any matters of particular concern to the auditor, including matters where there has been disagreement between the auditor and the executive management of the company. The auditor provides the Audit Committee with an annual plan for the audit of the company and he has regular contact with the Audit Committee during the audit process so that the Audit Committee can fulfil its oversight responsibilities. At least once a year the auditor presents to the Audit Committee a review of the company's internal control procedures, including identified weaknesses, if any, and proposals for improvement.

The Board of Directors and the auditor meet at least once per year without management present.

The use of the external Group auditor for advisory services, tax services and other services outside the ordinary audit scope shall be pre-approved by the Group Chief Accountant if the total fee for the legal or reporting unit exceeds EUR 10,000. The external Group auditor is responsible for reporting such services to the Audit Committee and to perform an ongoing assessment of independence. Furthermore, the independence of the auditor is continuously monitored by the Audit Committee.

The Auditor's relationship with the Board of Directors

Deloitte has been the company's auditor since 2006. In 2016 the Auditing partner changed according to normal rotation rules. In addition to ordinary auditing, the auditing firm has provided services related to accounting, tax and reporting. Reference is made to Note 7 to the annual accounts. The corporate management holds regular meetings with the auditor. In these meetings the auditor reports on the company's accounting practices, risk areas and internal control routines. The auditor's remuneration is approved by the company's General Meeting, including a breakdown of remuneration between auditing and other services.

2. BOARD CHARTER

1. The Board's responsibilities

- 1.1 The Board is responsible for governance of the Company. The Board will ensure that there is a proper organization of the business.
- 1.2 The Board shall as necessary ensure that plans and budgets have been established for the Company's operations. The Board can also set more detailed guidelines for the operations of the Company.
- 1.3 The Board shall monitor the Company's financial position.
- 1.4 The Board has the duty to ensure that the operations, accounting, and assets of the Company are subject to careful control routines.
- 1.5 The Board shall oversee the daily management and the general operations of the Company.
- 1.6 The Board shall notify the boards of Atea's subsidiaries of matters of importance for the Group as a whole. Each subsidiary's board shall also be notified of decisions which are important for the subsidiary before a final resolution is taken.

2. Daily management

- 2.1 The CEO (daglig leder) has authority for the daily management of the Company's operations. The Board can provide the CEO with guidelines and regulations on how this authority shall be exercised.
- 2.2 Daily management does not cover matters which are of an unusual nature or of high consequence for the Company. The CEO may still take decisions on these matters if the decision cannot await a Board resolution without significant harm to the Company. The Board shall then be notified of the decision at the nearest opportunity.
- 2.3 The Board can give the CEO the authority to make a decision which otherwise should have been taken by the Board under paragraph 2.2.
- 2.4 The CEO will at least once per month, in a meeting or in written format, update the Board on the Company's operations, as well as its financial development and position. The Board can otherwise demand that the CEO or any other employee provide the Board with a more detailed report on specific topics. Such a report may also be requested by each indi-

vidual Board member. If necessary, the Board may itself conduct or require the CEO to conduct the required investigation.

- 2.5 The CEO shall participate in the Board's handling of cases and has the right to present his views unless otherwise decided by the Board.

3. Board meetings and duty of confidentiality

- 3.1 The Board shall handle issues in meetings, unless the Chairman determines the issue can be handled with sufficient care in a written or other format. The Chairman shall ensure that Board members can participate in the overall handling of issues outside of meetings.
- 3.2 The approval of the annual financial accounts and report to shareholders shall always take place in a meeting. Each of the Board members and the CEO can otherwise require that any other issues shall be handled in a meeting.
- 3.3 The Chairman is responsible for administering the Board meeting. If the Chairman is not present, and if a Vice Chairman has not been appointed, the Board will select an alternative leader for administering the Board meeting.

- 3.4 The Chairman shall ensure that an agenda for the Board meeting is established and that specific issues related to the Board's responsibilities are included on the Board agenda. Furthermore, the Chairman shall ensure that extraordinary Board meetings are scheduled when necessary. The CEO, in collaboration with the Chairman, shall prepare for topics which are to be addressed by the Board.

- 3.5 All issues shall be prepared and presented to the Board, so that the Board has a sufficient basis for taking a decision. Documents which are necessary to send out in advance of the meeting shall be sent together with the agenda for the meeting, unless this would harm the Company's interests.

- 3.6 The agenda for the Board meeting agenda and other documents shall be communicated to the Board members in a responsible manner and with sufficient advance notice.

- 3.7 Members of the Board have an obligation to ensure that the information they receive on the Company's affairs, including business secrets, contractual relations, financial status, production methods, business analyses and

calculations, technical documents or other sensitive information, are handled confidentially. This also applies to other information which the Board members become aware in connection with their Board responsibilities.

3.8 Members of the Board and other recipients of Board documents shall exercise due care when handling information they receive in their Board duties or work assignments for the Company. The Board documents shall be maintained in a protected area which is not accessible by outsiders. All Board documents shall be returned to Atea or destroyed at the end of the Board members' terms of duty for the Company.

3.9 The Board has approved regulations for primary insiders in Atea. Board members shall understand the regulations and oversee that the regulations are followed.

4. Board resolutions

4.1 The Board can make a resolution when more than half of the Board members are present or participate in the handling of an issue. Resolutions of the Board are based on majority vote. In the event of an equal vote, the resolution is based on the vote of the Chairman or the leader of the Board meeting, in the Chairman's absence.

4.2 The Board cannot make a resolution unless all Board members have been given the opportunity to participate in the handling of an issue. If a Board member is unable to attend the meeting and if a deputy Board member has been elected, the deputy Board member will be called into the meeting.

4.3 Elections or appointments shall be awarded to the candidate who receives the most votes. The Board can require in advance that additional rounds of voting be held if none of the candidates receive a majority of the votes.

5. Minutes

5.1 Minutes of the Board's handling of issues shall be prepared. At minimum, the minutes shall include time and place, participants, issues covered, and the Board resolution. All issues covered by the Board shall follow the requirements of the Norwegian Public Limited Liability Companies Act (allmennaksjeloven) § 6-24.

5.2 If a Board resolution is not unanimous, the Board minutes shall state who has voted for and against. If a Board member or the CEO disagrees with a resolution, they can demand that their opinion is stated in the Board minutes.

5.3 The minutes shall be signed by all Board members and deputy Board members who have participated in the handling of the Board issues.

6. Independence

6.1 The Board members and the CEO shall exercise their responsibilities to the Board out of fiduciary duty to the Company's interests.

6.2 Board members must not participate in the handling of issues for which they have a potential conflict of interest with their own personal or economic affairs. The same is true for the CEO.

7. Compensation

Board members and the CEO must not receive compensation for their work for the Company from others outside of the Company. Compensation which should not be received by the Board member or CEO shall also not be received by their close associates.

Board members or companies with which they are associated cannot take on work responsibilities for the Company without the entire Board being informed. Compensation for such work responsibilities must be approved by the Board.

8. Misuse of position

The Board must not take any action which is likely to give certain shareholders or others an unreasonable advantage at the cost of other shareholders or the Company.

9. Communication

If the Board shall communicate publicly, this should be done by the Chairman or, in his absence, a Vice Chairman or other Board member who has been selected by the Chairman. Board members who are requested to give statements to the press or other media should refer them to the Chairman or the CEO.

3. NOMINATION COMMITTEE CHARTER

Duties of the Nomination Committee

The Nomination Committee has the duty to give the following recommendations to the General Meeting:

- (i) candidates for election to the Board of Directors, including deputy members,
- (ii) the remuneration to the Board of Directors and
- (iii) candidates for election to the Nomination Committee.

Composition and remuneration to the Nomination Committee

The Nomination Committee shall be composed and elected in accordance with paragraph 7 of the company's articles of association.

The remuneration to the Nominating Committee shall be invoiced the company according to accrued time. Costs incurred by the nomination committee shall be borne by the company.

The work of the Nomination Committee

The chairman of the Nomination Committee shall have the overall responsibility for the work of the committee and shall summon for meetings, either as physical meetings or by other means, as and when he/she may deem fit.

Minutes of the Nomination Committee's meetings shall be issued and signed by the attending members.

In exercise of its duties, the Nomination Committee should have contact with the company's relevant main shareholders, the Board of Directors and the managing director of the company.

The Nominating Committee shall, when proposing candidates to the Board of Directors, try to ensure that the following considerations are taken into account;

- (i) continuity and renewal of the shareholders' representation in the Board of Directors,

- (ii) a composition of the Board of Directors that ensures a qualified professional support to the administration of the company and
- (iii) that the Board of Directors has adequate independence to the company's main shareholders to ensure that the Board of Directors' control functions are safeguarded.

When proposing members for election to the Nominating Committee, the Nominating Committee shall seek candidates which meet the following criteria;

- (i) are independent of the Board of Directors and the company's main shareholders,
- (ii) have competence and experience as board members,
- (iii) have good knowledge of the company's business and
- (iv) are well oriented in the Nordic industry and commerce.

The Board of Directors' report on its own performance should be made available to the Nomination Committee.

The Nomination Committee shall ensure that proposed candidates as members of the Board of Directors and members of the Nominating Committee, are willing to accept the assignment.

The recommendations of the Nomination Committee

The recommendations of the Nomination Committee should include relevant information on the candidates, including information on their education, work experience, capacity, independence, assignments carried out for the company, as well as the individual's material appointments with other companies and organisations. In the case of a proposal for re-election, the recommendation may refer to the information already provided in the annual report.

The recommendation of the Nomination Committee shall be substantiated.

The recommendations of the Nomination Committee should be made available to the Board of Directors within reasonable time prior to the date of summons for the General Meeting.

4. AUDIT COMMITTEE CHARTER

1. Purpose

The Audit Committee shall support the Board's governance and oversight responsibilities for:

- Accounting, control, and review of external audit
- Financial risk management
- Compliance with Group policies and relevant laws

The Audit Committee shall be nominated by, and report regularly to, the Board.

The Audit Committee supports the Board in administering and executing its administration and oversight responsibilities with regard to:

- (a) The Public Limited Liability Companies Act (allmennaksjeloven) § 6-41 til 6-43 and the relevant securities laws of Norway
- (b) The current corporate governance standards for public companies, as provided in the guidance from NUES

The Audit Committee's primary function is to support the Board with fulfilling its responsibilities with regard to:

- the integrity of the Company's external financial reporting,
- the Company's processes for external financial reporting and control,
- the Company's risk analysis and risk management,
- the external auditor's qualifications, independence and fulfillment of responsibilities

The Audit Committee shall oversee the implementation and administration of the Group's Code of Conduct, and oversee the Group's activities for following up on rules related to corruption, as described in more detail in this report.

2. Organization

The Board has established the charter for the Audit Committee. The Board appoints three of its members to the audit committee and names one as the committee's leader. The Audit Committee's members are appointed for a term of two years.

When appointing members to the Audit Committee, the Board shall consider the members' competence in financial routines, internal control and accounting principles. At least one of the members shall have experience within accounting or control, and be independent.

The CFO, as well the Group Chief Accountant, can at their own discretion report cases directly to the Audit Committee.

3. The Committee's responsibilities

The Audit Committee will address the following areas with Management and the external auditors:

1. Conduct quality assurance of the financial reporting on behalf of the Board, in connection with the annual and quarterly reports
2. Review the Group's quality assurance routines within financial reporting, including:
 - Accounting practice in the most important areas
 - Material accounting issues and evaluations

- Review the results of the annual external audit
- Receive information on material errors detected in the external audit (corrected and not corrected), and consequent disagreements with Management.
- Evaluate the need for an internal audit function

3. Oversee the Group's internal control and risk management systems, including:

- Embezzlement and criminality
- Material risks related to business activities
- Material risks related to internal controls
- Group insurance policies
- Procedures for securing compliance with the Code of Conduct

4. Communicate with the Company's auditor regarding the ongoing audit of the annual financial accounts, including:

- Overall audit planning and risk analysis
- Prioritization of audit resources

- Receive information on the content of audit papers and comments
 - Questions regarding continuing operations
 - Oversee the external auditor with regard to requirements regarding the rotation among members of the audit team
 - Review and oversee the auditor's independence, including other services provided by the auditor.
5. Provide recommendations to the Board on the choice of auditor.
6. Handling of complaints:
The Audit Committee shall establish and administer procedures for receiving, reviewing and handling complaints regarding accounting, internal control breach of code of conduct and other internal rules and audit, including procedures for confidential and anonymous feedback from the Group's employees relating to problematic accounting and audit issues. Any compliance officer in the group has a direct access to report breaches directly to the chairman of the audit committee.
7. Review and oversee the Group's compliance function, including:
- Approve members of the Group compliance committee, who are nominated by the Group compliance officer
 - Receive immediate reporting from the Group's compliance committee regarding extraordinary cases tied to corruption

- Receive quarterly reports from the Group's compliance committee regarding: 1) significant issues reported to the whistle blower hotline, 2) significant breaches of laws or of the Group's Code of Conduct
- Provide recommendations annually to the Board regarding changes to the Code of Conduct.

8. Self-evaluation of performance

- The Audit Committee shall annually evaluate the performance of its own responsibilities.
- The Audit Committee will base its evaluation on the assumption that Management and the external auditor have raised such issues to the Audit Committee, as necessary for the Audit Committee to fulfill its responsibilities as defined under point 3.

4. Meetings

The Audit Committee shall meet in connection with the quarterly and annual external financial reporting, or otherwise as frequently as necessary.

The Audit Committee decides which of the Group's representatives shall participate in the meetings. Atea's CFO is the main representative of Management with regard to the Audit Committee. The CFO or Chief Accountant is the committee's secretary. The CFO will be present in the Audit Committee's meetings. The CEO and Board members have the right to participate in meetings of the Audit Committee. Members of

the Group compliance committee will participate in meetings when relevant.

The external auditor participates in meetings when required by the agenda.

Each ordinary meeting shall end with a private discussion only for the members of the Audit Committee.

The Audit Committee shall meet with the external auditor at least once per year without anyone from Management present.

Minutes from the Audit Committee meetings shall be maintained. The minutes will state the time and place for the meeting, a list of the meeting's attendees, an agenda, a summary of the items which were discussed, and significant issues which were raised during the meeting regarding accounting and internal control in connection with financial reporting.

Meeting plan

Throughout the year, the Audit Committee will handle the following topics in addition to the quarterly report:

1. January/February:

- Review:
- a. Result of the external audit
 - b. Evaluate continuing operations
 - c. Quarterly report from the compliance committee regarding: 1) significant issues reported to the whistle blower hotline,

2) significant breaches of laws or of the Group's Code of Conduct, and

3) complaints related to accounting, internal control or audit

- d. Reporting from the Group compliance committee on any extraordinary cases tied to corruption
- e. Meeting with the auditor without the administration present

2. March

- a. Review of annual report
- b. Review and approval of Statement of Corporate Governance in the annual report, with particular focus on Guidelines for Internal Control (Section 10)
- c. Overall risk management
- d. Give recommendations to the Board on possible changes to the Code of Conduct
- e. Give recommendation on choice of auditor
- f. Pre-approve external auditor's compensation (for audit and for other services)

3. April:

- a. Update Audit Committee charter
- b. Evaluate need for internal audit
- c. Quarterly report from the compliance committee regarding: 1) significant issues reported to the whistle blower hotline, 2) significant breaches of laws or of the Group's Code of Conduct, and 3) complaints related to accounting, internal control or audit

d. Reporting from the Group compliance committee on any extraordinary cases tied to corruption

4. July:

- a. Quarterly report from the compliance committee regarding: 1) significant issues reported to the whistle blower hotline, 2) significant breaches of laws or of the Group's Code of Conduct, and 3) complaints related to accounting, internal control or audit
- b. Reporting from the Group compliance committee on any extraordinary cases tied to corruption

5. October:

- a. Overall risk management
- b. Review overall compliance function
- c. Annual self-evaluation of the performance of the Audit Committee
- d. Quarterly report from the compliance committee regarding: 1) significant issues reported to the whistle blower hotline, 2) significant breaches of laws or of the Group's Code of Conduct, and 3) complaints related to accounting, internal control or audit

e. Reporting from the Group compliance committee on any extraordinary cases tied to corruption

6. November/December:

- a. Auditor reviews preliminary results of audit
- b. Auditor presents audit risk analysis
- c. Rotation requirements among members of the audit team
- d. Review external auditor's procedures on independence and quality assurance
- e. Follow up on significant accounting principles
- f. Update on any relevant new legal frameworks
- g. Overall risk analysis, strategy and audit planning
- h. Management's review of business processes and internal controls
- i. Assess risk for embezzlement and corruption
- j. Review of Group insurance policies

5. Power of attorney

In order to fulfill its responsibilities, the Audit Committee can investigate any activities and affairs related to the company's operations. In connection with this, the Audit Committee can request the CEO to provide access to information, equipment, and personnel.

Furthermore, the Audit Committee can use the Group's management, external auditor or external advisors to conduct the necessary investigations to fulfill its responsibilities.

6. Reporting

Minutes from the Audit Committee meeting shall be sent to Board members before the next Board meeting if this is deemed necessary. Meetings in the Audit Committee that deal with the annual and quarterly reports shall be scheduled in coordination with the Board meetings which cover these reports. During these meetings, the leader of the Audit Committee can communicate findings from the Audit Committee verbally to the entire Board.

The Board can at any time require a more detailed verbal or written report from the Audit Committee.

7. Limitations to the roles of the Audit Committee

The Audit Committee is only responsible toward the Board in connection with the execution of their responsibilities. The Board has the full and entire responsibility for the work of the Audit Committee.

Management is responsible for developing and presenting to the Board the Group's external annual and quarterly report, and the external auditor is responsible for auditing and/or reviewing these reports. Even if the Audit Committee has been trusted with responsibilities according to this mandate, it is not the Audit Committee's responsibility to plan or execute audits or to confirm that the Group's accounting, profits or cash flow give a correct impression of the Group's financial position in accordance with good accounting practice. By conducting its responsibilities, the Audit Committee is not providing an expert opinion or other confirmation when it comes to the Group's accounting or the external auditors' work.

5. COMPLIANCE COMMITTEE CHARTER

Statement of Purpose

The compliance committee shall provide assistance to the company's management and the audit committee to enable Atea Group to continue to operate according to the highest ethical business standards and in accordance with applicable law and regulations.

The compliance committee shall:

- Facilitate the development, implementation and operation of an effective compliance regime for the Group
- Promote a culture in the Group that encourages law abiding and ethical conduct
- Consider and resolve issues of interpretation regarding any aspect of the compliance regime, hereunder the Groups' code of conduct
- Assist the Groups' regional compliance organizations in accomplishing their missions by providing cross-functional resources to the organization where appropriate
- Provide to the regional compliance organization such other assistance and support as may from time to time be considered appropriate by the committee

Membership

The committee shall consist of at least three members. The members shall be selected from the management of the Group in a way to provide the compliance organization with a broad connection across the functions and organizations of the Group hereunder include persons with legal, operational and accounting skills and experience. The committee shall be chaired by the Group CFO.

Responsibilities

1. Develop, review and oversight of compliance program hereunder code of conduct, including evaluation of its effectiveness, receiving updates about the activities from the compliance function in each country,
2. Act on recommendations from the compliance functions in each country such as adopting policies, identifying and prioritizing compliance risks, and implementing strategies for mitigating them

3. Advise and assist the compliance function in each country so that such policies, guidelines and standards are effectively communicated to appropriate employee Groups through effective training programs and other communication initiatives;
4. Review status of Groups' compliance with relevant laws, regulations and internal procedures,
5. The Committee in consultation with the compensation bodies will discuss with management an evaluation of whether compensation practices, including sales incentives for sales and marketing, are aligned with the Company's compliance obligations,
6. Review and evaluate internal reports and external data, based on criteria to be developed by the committee, to assess whether there are significant concerns regarding the Groups' regulatory and/or compliance practices, including

- a. At least each quarter, receive a report from the compliance function in each country on 1) key compliance issues and the steps taken to address them, 2) high risk areas and the risk mitigation actions taken, 3) regarding significant compliance investigations and 4) details and factual reports on relevant investigations in the industry or comparable businesses, and in case of corruption cases receive reports immediately from the relevant local compliance function,
- b. At least annually, receive a report from internal controllers/auditors on the number of internal control assessment's undertaken, and the results hereof,
- c. The committee may, in its discretion, commission external reviews of the compliance function, including policies, procedures and practices,
- d. Receive in its discretion reports from management on internal messaging to employees regarding the Code of Conduct,
- e. Evaluate and report to the audit committee and management on the adequacy of compliance staffing for the Group,

7. Oversee the implementation of the Groups' compliance program with respect to acquisitions or similar where the Group exercises a controlling interest,
8. Establish and develop mechanisms and internal procedures for employees to report suspected misconduct or violations of Group compliance and ethic related polices (whistle blower hotline), hereunder keep statistics regarding received reports and review of status and disposition of the whistle blower hotline,
9. Establish and implement a process to determine if violations of laws or regulations of Group policies should be reported to the board of directors, CEO, audit committee or appropriate governmental officials,
10. The committee shall report at least quarterly to the audit committee on compliance hereunder whistle blower statistics, and immediately in the event of cases relating to corruption or other serious breaches of law and/or Code of Conduct,
11. The committee is authorized in its discretion to retain outside appropriate experts and consultants in the discharge of its responsibilities,
12. The committee is authorized in its discretion to require management to conduct audits on compliance, regulatory and/or legal concerns, and direct whether or not the committee shall be the direct recipient of such an audit.
13. The compliance committee shall retain a direct line of communication with and a direct reporting responsibility to the audit committee and the CEO.

Meetings

The Committee shall meet at least quarterly.

The Committee shall have the authority to decide on meetings at their discretion with any persons/ bodies – inside or outside – that it deems necessary to fulfil its responsibilities.

6. PRIMARY INSIDER REGULATIONS

1. Definitions

1.1 Financial Instruments

"Financial Instruments" shall mean transferable securities (i.e. shares and other securities equivalent to shares, bonds, other negotiable debt instruments and any other transferable securities) and options and financial futures/forward contracts or equivalent rights relating to such securities that are issued by Atea ASA ("the Company").

1.2 Primary Insiders

"Primary Insiders" shall mean:

- Members of the Board of Directors
- Deputy members of the Board of Directors
- Senior employees who can normally be expected to have access to Price-Sensitive Information
- Senior employees and members of the Board of Directors of a company within the same group as the Company who can normally be expected to have access to Inside Information
- Auditor

A list of the Primary Insiders shall be filed with Oslo Børs according to statutory regulations and kept updated by CFO of the Company to include future changes.

All Primary Insiders must confirm that they have read and accept the Insider Trading Regulations using the form attached hereto as **Exhibit 1**.

1.3 Clearing Responsible

"Clearing Responsible" shall mean the person appointed by the Board of Directors to serve with clearing responsibility (hereinafter referred to as Clearing Responsible). This function will be held by the Chief Financial Officer, unless otherwise determined by the Board of Directors.

Clearing for the Clearing Responsible shall be made by the Chairman of the Board.

1.4 Price-Sensitive Information

"Price-Sensitive Information" shall mean any information of precise nature relating to Financial Instruments, the Company or other circumstances which has not been made public and is not commonly known in the market and which is likely to have significant effect on the price of Financial Instruments or of related financial instruments.

1.5 Close Associate

"Close Associate" means spouse or other person with whom the Primary Insider lives in marital-like circumstances, their own under-aged children, under-aged children of the spouse or the like and companies over which the Primary Insider or other persons mentioned herein has a controlling interest (ref. The Norwegian Public Companies Act, section 1-3) and a party with whom the Primary Insider must be assumed to be acting in concert in the exercise of rights accruing to the owner of Financial Instruments.

2 General trading prohibition

2.1 Subscription, purchase, sale or exchange of Financial Instruments or advising others on such dispositions must not be undertaken by anyone (Primary Insider or others) who has Price-Sensitive Information. Violation of this policy is subject to sanctions under the terms of the Norwegian Securities Trading Act.

2.2 The trading prohibition in article 2.1 does not prevent the normal performance of option or future contracts previously entered into upon the expiry of such contracts.

3 Duty to investigate and clear

3.1 Primary Insiders must not subscribe for or incite anyone to subscribe for, purchase, sell or exchange Financial Instruments without properly INVESTIGATING whether there exists Price-Sensitive Information in the Company.

3.2 Primary Insiders shall CLEAR all trades and incitements to trades in Financial Instruments prior to such trade or incitement. Request for clearance shall be forwarded in writing to Clearing Responsible, on such form as attached hereto as Exhibit 2.

3.3 Incitement other than organized by the Company in connection with share issues etc. shall not take place.

4 Procedure for clearance

4.1 Before answering a request for clearance, the Clearing Responsible shall properly investigate to establish whether clearance can be granted. This investigation must be conducted without undue delay.

4.2 If the Clearing Responsible finds that there exists Price-Sensitive Information, the request for clearance must be denied. In the opposite case it shall be approved.

4.3 The request for clearance must be answered in writing without undue delay, on forms attached hereto as Exhibit 2.

5 Effect of clearance

5.1 Subscription, purchase, sale or exchange of Financial Instruments, or advise to such dispositions, is only considered cleared if a binding agreement on subscription for, purchase, sale or exchange of Financial Instruments is concluded within 7 days from the date of clearance. If a binding agreement is not concluded within this period, a new clearance is required.

5.2 Notwithstanding clearance in accordance with article 4, subscription, purchase, sale or exchange of Financial Instruments, or incitement to such dispositions, must not take place if the Primary Insider receives Inside Information during the period after the clearance has been given and before the trade has been carried out.

5.3 If the Clearing Responsible during a period in which one or more Primary Insiders have clearance becomes aware of Inside Information, he shall immediately revoke such clearances.

6 Record keeping and storage

6.1 A copy of the request for clearance and the answers to such requests shall be kept for at least 5 years.

6.2 Forms for clearance can be obtained from the Clearing Responsible.

7 Duty to report on close associates

7.1 Primary Insiders shall report to the Company if any Close Associates of the Primary Insider holds Financial Instruments.

8. Duty to report own trades and close associates' trades to the Oslo Exchanges

8.1 Primary Insiders shall immediately notify the Oslo Exchange of any purchase, sale or subscription made by the Primary Insider or a Close Associate for shares issued by the Company or by other companies in the same group as the Company. The same applies to

loans as mentioned in section 11-1 of the Norwegian Public Limited Companies Act of 13 June 1997 No 45, agreements on, purchase or sale of subscription rights, options and corresponding rights connected with shares as mentioned.

8.2 Notification shall be sent no later than the start of trading on the Oslo Exchange the day after the purchase, sale or subscription took place.

9 Duty to notify when disclosing inside information

9.1 Clearing Responsible must immediately be notified in the event that any person who is not employed by the Company or is not holding any elected position in the Company is given access to Price-Sensitive Information. CFO shall update lists of all persons who gets access to Price-Sensitive Information, including employees who are not registered as Primary Insiders.

10 Duty of confidentiality and prohibition against rendering advice

10.1 Any person (Primary Insider or other) who receives access to Price-Sensitive Information, must not pass such information to other unauthorized parties. Further, any person (Primary Insider or other) who is in possession of Inside Information must not give advice to others about trading in Financial Instruments.

10.2 Any person (Primary Insider or other) who receives access to Price-Sensitive Information shall exercise due caution and take reasonable actions to avoid such information from being passed on to unauthorized parties.

Attachments:

Exhibit 1: Confirmation of Acceptance
– Primary Insider Regulations

Exhibit 2: Request for clearance of trading

EXHIBIT 1

CONFIRMATION OF ACCEPTANCE – PRIMARY INSIDER REGULATIONS

To: Group CFO

From: (Primary Insider)

Date:

The undersigned confirms that he/she has read and accepts the Primary Insider Regulations for Atea ASA, as approved by the Board of Directors on February 7, 2017.

Signature:

Please send completed forms to Group CFO Robert Giori, Robert.giori@atea.com

EXHIBIT 2

REQUEST FOR CLEARANCE OF TRADING

To: Group CFO

From: (Primary Insider)

Date:

The undersigned has properly investigated whether there exists specific and confidential information regarding Atea ASA that may have an influence on the price of its Financial Instruments. I have not found that such information exists.

I request clearance for purchase or sale of (circle)

Shares

Options

Futures/forwards

Signature:

Tick appropriate:

Request approved _____

Request denied. _____

Date: _____

Signature:

Please send completed forms to Group CFO Robert Giori, Robert.giori@atea.com



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ATEA

COMPLIANCE PROGRAMMET

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1 INTRODUKTION OG BAGGRUND

1.1 Compliance Programmet

1.1.1 Scope

Med baggrund i Atea ASA's Code of Conduct udarbejdes i nærværende det fundament, der skal danne grundlag for et solidt og effektivt Compliance Program (Anti-Bribery Management System), der skal medføre, at Atea A/S (herefter Atea) til enhver tid kan leve op til krav i UN Global Compact, UK Bribery Act samt relevant lovgivning i de lande, Atea agerer i.

Om Atea

"Vi bygger Danmark med IT" – det er Atea A/S's mission. Dette kan kun lade sig gøre i tæt samarbejde med Atea's kunder. Atea har et omfattende udbud af IT-produkter og løsninger – fra design, udvikling og produktforbedring, til funktion og vedligehold. Ved at skabe en it-infrastruktur i verdensklasse, er Atea med til at danne fundamentet for et mere innovativt Danmark. Atea's forretningsområder dækker hele vejen rundt, fra grundlæggende kabling, datacenterdesign og netværk, til komplet, fleksibel og brugervenlig it-infrastruktur.

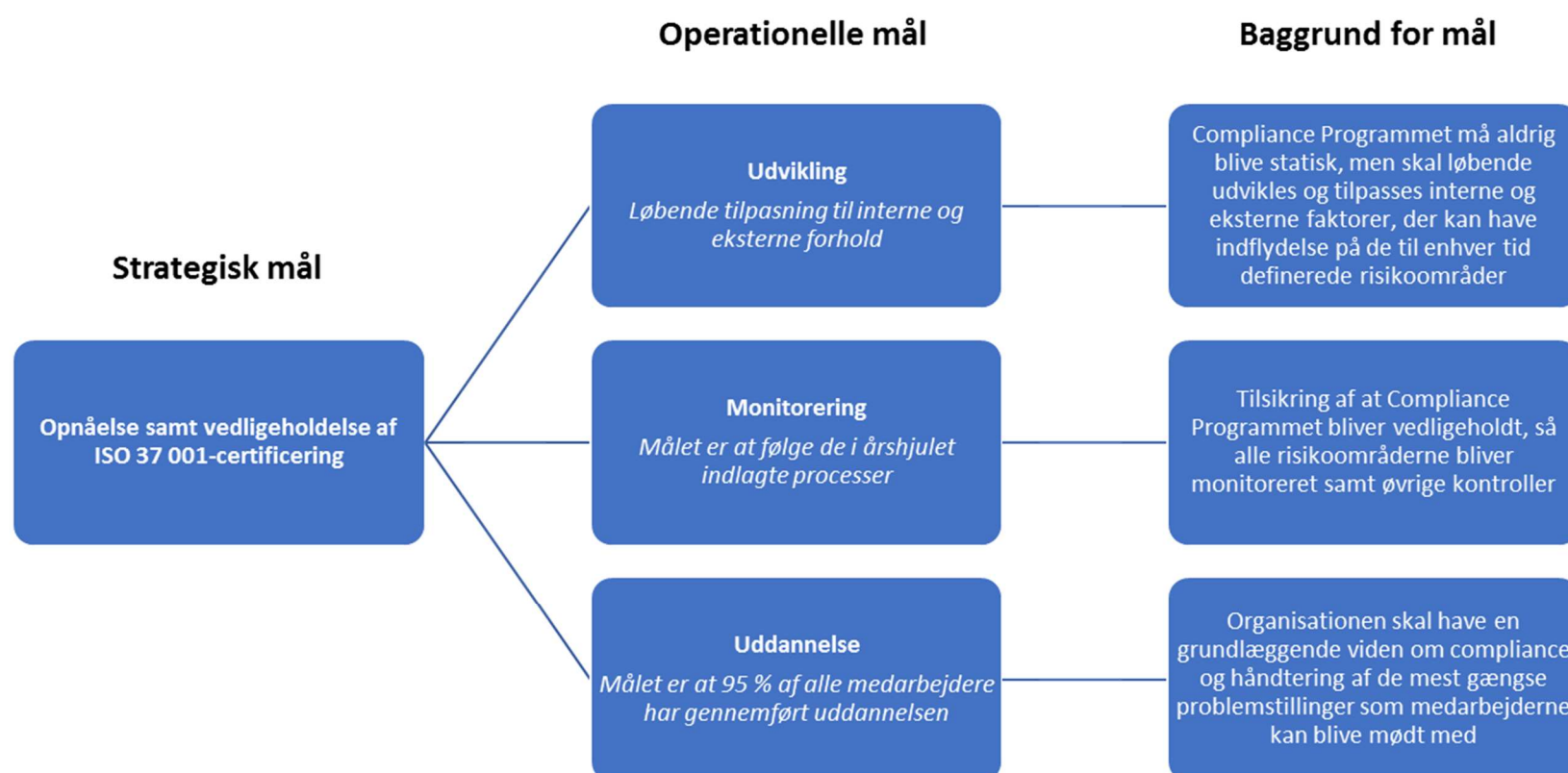
Kunderne er både fra den offentlige og private sektor og spænder fra enkeltmandsvirksomheder til store internationale organisationer. Atea leverer derfor i hele verden for kunder med base i Danmark. Atea befinder sig i et marked, IT-branchen, som har oplevet kraftig vækst inden for de sidste 15 år, i takt med den teknologiske udvikling. Branchen har oplevet en kraftig stigning i omsætning og indtjening og dermed større konkurrence, hvilket har medført at kundeplejen til stadighed er blevet vigtigere i de senere år. Samtidig er der sket en standardisering af IT-produkter, hvorfor det til stadighed er blevet vigtigere at differentiere sig igennem relationsbaseret salg. Derfor fylder kundeevents/arrangementer, repræsentation, netværk/ERFA og lignende fortsat meget i kontakterne med kunderne. Sådanne aktiviteter kan benyttes til at søge at opnå en modydelse eller skabe et afhængighedsforhold hos kunder eller leverandører, hvilket tidligere har givet sig til udtryk i bl.a. ekstravagante middag/arrangementer og betalte rejser til eksotiske rejsemål.

For at sikre overholdelse af Compliance Programmet, vil de til enhver tid gældende risikoområder, defineret i nærværende dokument, blive evalueret og monitoreret. Ovenstående aktiviteter er derfor også en del af Atea's løbende monitorering, der er forankret i Compliance funktionen.

På baggrund af ovenstående er scopet for Compliance Programmet følgende:

"Salg, rådgivning, implementering, service og drift af udstyr inden for IT-infrastrukturløsninger og -produkter til danske virksomheder nationalt og globalt."

1.1.2 Mål



Arbejdet med indførelse og efterlevelse af Compliance Programmet i alle Atea's danske selskaber, er forankret i topledelsen, og styret og kontrolleret af selskabets Compliance Officer (CO). Compliance Programmet skal til enhver tid tage udgangspunkt i og respektere de markedsforudsætninger samt den eksisterende og ønskede kultur i Atea. Kulturen tager udgangspunkt i den strategiske forudsætning om, at Atea er TP2B (The Place To Be) for kunder, leverandører og medarbejdere. Dette medfører, at Compliance funktionen skal støtte og sikre dette forudsatte grundlag. Compliance programmet er bygget op med fokus på efterlevelse af principperne i ISO 37001. ISO 37001-standarden udgør dermed scopet for Atea's Anti-Bribery Management System, som i Atea er døbt "Compliance Programmet".

Det er samtidig en forudsætning, at CO'en i Atea til stadighed tilsikrer, at Compliance Programmet fokuserer på de enkeltelementer der er nødvendige for at have et program, der lever op til kravene til certificering i henhold til ISO standarden, mere end at leve op til tilfældige strømninger og trends.

Nærværende dokument danner grundlag og rammer for, hvorledes Compliance Programmet i Atea er dokumenteret og struktureret. Hermed tilsikres, at der er transparens og sikkerhed for, hvorledes Atea A/S til stadighed kan agere inden for rammerne af lovgivning, Charters og Acts samt i forhold til egne interne retningslinjer.

For at sikre et meningsfuldt og godt Compliance-arbejde er opfyldelse af to væsentlige forudsætninger nødvendige:

1. Der er etableret en "Tone at the Top", der afspejler virksomhedens Code of Conduct
2. Compliance Programmet skal afspejle kulturen i virksomheden og med respekt herfor, implementere sine forandringer, regler og kontroller, således at Compliance Programmet er en hjælp til organisationens fremadrettede virke

Implementering af Compliance Programmet understøttes af et uddannelsesprogram som omfatter alle medarbejdere i Atea. Uddannelsesprogrammet består af en test i Code of Conduct samt Compliance Politik. Her skal medarbejderen læse politikken, gennemføre en test samt skrive under på at medarbejderen vil efterleve reglerne.

2 ATEA'S ANTI-BRIBERY OG ANTI-KORRUPTIONS POLITIK

Atea er imod alle former for korrupsion og bestikkelse. Atea vil aktivt søge at modarbejde enhver form for korrupsion og bestikkelse, inden for de forretningsområder Atea beskæftiger sig i. Til det formål har Atea udarbejdet et program og en række forskrifter, som vore medarbejdere undervises målrettet efter i forhold til medarbejderens arbejdsopgaver. Programmet ledes til enhver tid selvstændigt af Compliance officer med hjælp og støtte af kompetente medarbejdere. Atea's Top Management udvikler struktureret og kontinuerligt programmet i samarbejde med Compliance Officer i henhold til udstukne retningslinjer herfor. Atea's Compliance Politik skal samtidig forfølge Atea's overordnede formål "Vi bygger Danmark med IT".

Atea's Compliance Program er rodfastet i Atea's organisation gennem Code of Conduct, der specifikt i pkt. 2.3 og pkt. 2.4 entydigt forbyder bestikkelse og korrupsion i Atea. Code of Conduct henviser yderligere til, at den personlige adfærd skal være reguleret som en del af Atea's Sociale ansvarlighed i henhold til understøttelse af UN Global Compact, pkt. 4.4 ang. anti-corruption: *"Atea believes in fair competition, and is firmly opposed to all forms of corruption. Atea will work against corruption in all forms, including extortion and bribery, in accordance with the UNGC principles. Further guidelines for personal conduct by Atea employees are stated in Sections 2.3. and 2.4. of this document."*

3 ORGANISERING

Koncernen har etableret den danske Compliance-funktion i Atea Legal, der dækker alle koncernens danske selskaber. Den rapporterer til den danske direktion med direkte reference til økonomidirektøren (CFO). Det fremgår af årshjulet for compliance-aktiviteter i Atea, at Compliance Officer redegør for udvikling og igangværende processer, monitoreringer og kontroller på direktionsmøde hvert kvartal. Det overordnede ansvar for Atea's Anti-Bribery Management System er placeret hos Top Management. Den daglige drift relateret til compliance samt vedligeholdelse af Compliance Programmet ligger hos Compliance funktionen. Compliance Officer har mandat fra Top Management til at træffe de nødvendige beslutninger i forhold til efterlevelse af Compliance Programmet, således at den høje internationale standard opretholdes. Der er og vil løbende blive tilført nødvendige ressourcer til compliance-arbejdet.

Ud over indberetningerne til Group Compliance Committee er den danske Compliance Officer og compliance-funktion bl.a. ansvarlig for at besvare spørgsmål fra medarbejdere om overholdelsen af politikken for gaver, repræsentation, rejser, kundearrangementer og sponsorater, jf. nedenfor, og for løbende at sikre overholdelsen af Code of Conduct, Compliance Politik og retningslinjer implementere og følge op og udvikle e-learningprogrammet, uddannelse af nye medarbejdere m.v.



4 IDENTIFIKATION OG RISIKOVURDERING, HERUNDER BESKRIVELSE AF RESIDUALRISIKO OG HÅNDBETING HERAF

Dette dokument, Compliance Programmet, opsummerer identificerede risikoområder, der alle udgør mere end low risk for Atea. Alle risikoområder er beskrevet med udgangspunkt i den reelle risiko, sandsynlighed, virkning, risiko-eliminering, kontroller, residualrisiko, monitoreringsindsatser samt sanktionsmuligheder. Monitoreringen af disse risikoområder følger Årshjulet i bilag 1.

Risikovurderinger vil blive foretaget løbende, da risikolandskabet hele tiden forandrer sig. Dette betyder, at nogle risici over tid vil forsvinde, mens nye identificerede risici vil komme til. Beskrivelsen i dette notat, årshjulet, Code of Conduct samt Compliance Politikken opdateres i takt med ændringerne i risikolandskabet. I 2017 er et nyt risikoområde kommet til, i form af Leverandørrangementer.

Såfremt der bliver observeret en overtrædelse af regler og retningslinjer i Code of Conduct eller Compliance Politik, vil Compliance reagere hurtigt på uoverensstemmelsen, således at der kan træffes de rette foranstaltninger for at få undersøgt uoverensstemmelse og efterfølgende håndtere konsekvenserne, så der bliver rettet op. Det vil løbende blive vurderet, hvorvidt der er behov for at eliminere årsagen til uoverensstemmelsen, så den ikke gentages eller bliver foretaget andet sted i organisationen. Dette sker ud fra en vurdering af, hvad årsagen var til uoverensstemmelsen samt hvorvidt, lignende afvigelser kunne ske eller er sket. Herefter vil passende foranstaltninger blive gjort, herunder eventuel tilpasning af Compliance Programmet.

Dokumentationen vedrørende Compliance Programmets grundlag

Den følgende dokumentation vedrører Compliance Programmets grundlag, der tager afsæt i identifikation og kvantificering af de mulige risici samt Atea's kontroller, som retter sig mod de nævnte risici. Endelig skal der vurderes mulige residualrisici. Disse skal også kvantificeres, og der skal etableres en plan og vurdering af hvilke residualrisici, der skal arbejdes videre med. Hvert risikoområde er blevet vurderet ud fra hvad sandsynligheden er, for brud på retningslinjer samt hvad virkningen er, hvis bruddet skulle ske. Vurderingen er lavet ud fra en skala på 1-5, hvor 1 er mindst sandsynlig/ingen virkning mens et 5-tal gives, hvor sandsynligheden er stor/virkningen stor.

4.1 Identifikation af risiko-områder

4.1.1 Risk-assesment

For at identificere hvilke risici der initialt skulle håndteres i forbindelse med compliance arbejdet i Atea, både set i forhold til målsætningen for Atea's Compliance arbejde og set i forhold til Atea's forretningsområde, igangsatte Atea nedenstående arbejde for at identificere de relevante risici.

Atea nedsatte en arbejdsgruppe bestående af repræsentanter fra Atea's direktion, relevante salgsdirektører samt medarbejdere fra de juridiske og økonomiske faggrupper. Herudover deltog eksterne relevante repræsentanter fra henholdsvis Advokatfirmaet Nielsen og Nørager, Deloitte og kommunikationsrådgivere fra MorsingPR.

Arbejdsgruppens formål var at identificere hvilke områder i Atea's forretning, der kan eksponere enten Atea's kunder, Atea's eksterne partnere og leverandører, Atea's medarbejdere eller Atea som virksomhed, for risiko for compliance-brud. Udgangspunktet var at afdække risici bedst muligt i forhold til Atea's forretningsområde og forretningsmetoder.

På baggrund af diskussioner, brainstorm-møder, workshops, tavle-analyser, interne forespørgsler, input fra eksterne interessenter og de eksterne repræsentanternes erfaringer og input fra andre brancher, blev der identificeret 17 hændelses-områder, der gennem den beskrevne analysefase og evaluering blev udvalgt af arbejdsgruppen som værende de risikoområder, der skulle gennemarbejdes og sikres en beskrivelse af hvorledes risikoen kan håndteres i forhold til, at der ikke kommer til at indtræde hændelser på disse risiko-områder der kan skade Atea's kunder, partnere, medarbejdere eller Atea selv.

De 17 initial risici var: Sponsorater, Gaver, Repræsentation, Kunderevents, Udlandsrejser, Offentlige udbud, Koncepter, Udtalelser og referencer, Konferencetalere, Donationer, Netværksgrupper og ERFA-grupper, Cykelevents eller lignende sportsevents, Egenbetaling, Rabatter og særlige prismodeller, Vareprøver / Demovarer, Tredjeparter samt Ansættelsesprocedurer.

4.1.2 Residualrisiko

Arbejdsgruppen gennemgik og vurderede herefter de enkelte risiko-områder. Håndteringsmetodikken er beskrevet i punkt 4.2 – 4.19. Den for tidspunktet for risikovurderingen gældende opfattelse af residualrisiko blev ligeledes diskuteret og håndteret af arbejdsgruppen.

Det blev samtidigt fastsat, at håndtering og evaluering af den til enhver tid værende residualrisiko skal håndteres i forhold til evaluerings- og udviklingsplanerne for Compliance Programmet og dermed skal evaluering og udvikling håndteres i henhold til årshjulet. For at imødekomme diskussion omkring hvad residualrisiko er, vil følgende definition blive anvendt: *"Residualrisikoen er den erkendte rest risiko, der til enhver tid er uanset hvilke risikominimerende foranstaltninger der foretages"*.

4.2 Sponsorater

4.2.1 Risikovurdering

Beskrivelse af risikoen vedr. sponsorater samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	<p>En sponsor er en enkelt person eller som oftest et firma, der dækker økonomiske udgifter i forbindelse med, f.eks. sport, for til gengæld at blive promoveret og associeret med den givne begivenhed. Et sponsorat kan også støtte aktiviteter og foreninger inden for kultur og social ansvarlighed.</p> <p>Sponsorater kan bl.a. gives til kulturinstitutioner, sportsklubber, sportsudøvere, sportsarrangementer etc.</p>
Risiko	<p>Lovlige sponsorater har som altovervejende hovedregel et generelt markedsførings- eller velgørende formål. Risikoen består i, at sponsorater benyttes til at søge at opnå en modydelse eller skabe et afhængighedsforhold hos kunder eller leverandører. Risikoen er særligt stor, hvis der ydes sponsorater til kunder, disses ansatte eller nærtstående, og hvis sælgere har adgang til at beslutte sponsorater. I sådanne tilfælde vil sponsorater kunne udgøre ulovlig bestikkelse.</p>
Risiko medarbejdergrupper	<p>CMO, Direct Marketing, Managementgruppen, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område</p>
Sandsynlighed	2
Virkning	3
Risikoeliminering og kontroller	<p>Vi gennemfører følgende kontroller:</p> <ul style="list-style-type: none"> • Håndteringen af sponsorater er beskrevet i politikken • Undervisning gennemføres • Alle sponsorater skal godkendes af Compliance efter CMO har godkendt • Sponsorater har en selvstændig konto og bogføres på konto 6723 • Stikprøver udtages én gang årligt, jf. Bilag 1, Årshjulet <p>Sponsorater der indgås af Atea, skal godkendes af Compliance. Compliance's opgave er at tilsikre, at hensigten med sponsoratet ikke strider mod den vedtagne politik, for indgåelse af sponsorater. Den økonomiske bevilling samt udbetaling kan kun finde sted, hvis sponsoratet er godkendt af Compliance.</p> <p>Digital Market har udpeget en person der er ansvar for sponsorater i organisationer og som løbende tjekket konto 6723.</p>
Residualrisiko	<p>Indgåelse af ikke godkendte sponsorater, der indgås uden om de i politikkerne angivne og godkendte beslutningsveje og for midler, der ikke er tilvejebragt på en godkendt og tilladt måde.</p>
Monitoreringsindsatser	<p>Der monitoreres ud fra en risikobaseret tilgang i henhold til Bilag 1, Årshjulet.</p> <p>Hovedelementer i monitoreringen er følgende:</p> <ol style="list-style-type: none"> 1. Indhente liste over konto 6723 samt Digital Markets egen liste over Sponsorater og søgning på sponsorat på tværs af konti 2. Compliance udvælger et passende antal transaktioner ud fra en risikobaseret tilgang 3. Tjekke hvorvidt der foreligger godkendelse fra Chief Marketing Officer (CMO) og Compliance Officer (CO) 4. Holder sponsoratet sig inden for rammerne af de godkendelser, der er givet 5. Foreligger der en skriftlig aftale om sponsoratet 6. Rekvirere dokumentation på at pengene er anvendt som aftalt 7. Afstemning af Sponsorat-kontoen (6723) med listen over sponsorater <p>Detaljerede monitorerings-indsatser ud fra en risikobaseret tilgang beskrives nærmere i kontrolskema samt rapport.</p> <p>Gennemgangen foretages med udgangspunkt i sponsorater registeret på konto 6723 (Det bemærkes, at denne konto også kan indeholde donationer, som er beskrevet under område 10).</p> <p>Øvrige udgifts- og expensekonti vurderes ud fra en risikobaseret tilgang med henblik på at afdække, om der kan være sponsorater på øvrige konti.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO), • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	<p>Mulige sanktioner følger processen "Proces Rapport Monitorering"</p>

4.2.2 Proceskort

Der er udarbejdet et diagram vedr. processen udvisende tre faser: Anmodning, godkendelsesprocedure og beslutning og eksekvering.

4.2.3 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1)

4.3 Gaver

4.3.1 Risikovurdering

Beskrivelse af risikoen vedr. gaver samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	<p>En gave eller erkendtlighed omfatter alt, hvad der udgør en værdi for modtageren eller for andre. Med andre ord er en gave en genstand eller et beløb, der gives væk uden at der skal gives en modydelse.</p> <p>a) Enhver gave givet af en person i Atea til nogen udenfor Atea, herunder ydelse af ting eller services af værdi for modtager, uden modydelse eller uden en modydelse svarende til værdien. Udgiften for Atea er underordnet. Det er værdien for modtageren, der er det afgørende, inkl. moms.</p> <p>b) Gave modtaget af leverandør/samarbejdspartner: Atea's Code of Conduct og politikker skal overholdes, ellers afvises gaven.</p>
Risiko	<p>Mindre reklamegaver (med logo) og lejlighedsgaver er som udgangspunkt acceptable som led i markedsføring og relationspleje. Risikoen ved gaver består i, at større og mindre gaver benyttes til at søge at opnå en modydelse eller skabe et afhængighedsforhold hos kunder eller leverandører. Risikoen er særlig stor, hvis der ydes større gaver til kunder, disses ansatte eller nærtstående til disse. Dette kan være ulovlig bestikkelse.</p> <p>Gaver kan ligeledes medføre en risiko for at bryde etiske retningslinjer hos modtagerens arbejdsgiver, hvorfor det er vigtigt, at man spørger ind til dette, når man ønsker at give en gave.</p> <p>Gaver til offentligt ansatte uanset størrelse og anledning er altid forbudt.</p> <p>Ovenstående gælder modsat, på samme vilkår, hvis kunder eller leverandører giver gaver til en Atea-ansat, jf. situation b.</p>
Risiko medarbejdergrupper	Sælgere, Salgschefer, Public, Top Management, Business Managers, Digital Market, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	3
Virkning	5
Risikoeliminering og kontroller	<p>Vi gennemfører følgende kontroller:</p> <ul style="list-style-type: none"> • Håndteringen af gaver er beskrevet i politikken • Undervisning gennemføres • Kundegaver har en selvstændig konto og bogføres på konto 6745. Øvrige udgifts- og expensekonti vurderes ud fra en risikobaseret tilgang med henblik på at afdække, om der kan være gaver på øvrige konti. • Lister fra Kaffebarerne ang. udleverede vingaver købt via Facility App'en løbes igennem og stikprøver udtages • Stikprøver udtages i henhold til Årshjulet, jf. Bilag 1 • Er der i strid med politikken givet gaver til offentligt ansatte. <p>Det er ledernes pligt at kontrollere overholdelsen af politikken i forbindelse med Atea-medarbejderes rejseafregning.</p> <p>Gaver skal købes i Facility App'en, hvor det ikke er muligt at købe en gave over 500kr, som er vores max beløb. De købte gaver indgår også i monitoreringen, som det fremgår herover.</p> <p>Atea skal altid undersøge hvad modtagers egen regler siger, ang. gavens størrelse inden gaven gives.</p> <p>Der består en risiko for, at Atea's produkter, (f.eks. iPhones, iPads, lap tops mv.) kan "skrives" ud af systemet og anvendes som gaver. Denne risiko søges minimeret ved effektive rekvissions-, lager- og produktstyringssystemer, hvilket også monitoreres under risikoområderne "Vareprøver og demovarer" samt "Rabatter og særlige prismodeller".</p>
Residualrisiko	Gaver kan uanset størrelse, altid medføre en risiko for at bryde etiske retningslinjer hos modtagerens organisation.
Monitoreringsindsatser	<p>Der monitoreres ud fra en risikobaseret tilgang i henhold til Bilag 1, Årshjulet.</p> <p>Hovedelementer i monitoreringen er følgende:</p> <ol style="list-style-type: none"> 1. Indhente liste over konto 6745, samt stikordsøgning i Navision på følgende stikord: <ol style="list-style-type: none"> a. Gavebevis b. Gave c. Voucher d. Vin e. Kundegave f. Giveaways g. Gavekort 2. Compliance udvælger et passende antal transaktioner ud fra en risikobaseret tilgang 3. Fokus på udvælgelse af stikprøver sker løbende i forhold til hvad der viser sig på de trukne lister. Fokus vil bl.a. kunne være:

	<ul style="list-style-type: none"> • Stikprøver i forhold til attraktive varegrupper i forbindelse med projektsalg – ex. Apple-produkter. • Hvem er modtageren - Offentlig/privat? • Hvad er anledningen til at gaven gives? • Hvad er gavens værdi for modtager? Er beløbet inde for Atea's grænser? Anledning? <p>Detaljerede monitorerings-indsatser ud fra en risikobaseret tilgang beskrives nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO), • stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.3.2 Proceskort

Der er udarbejdet to diagrammer vedr. processen i henholdsvis situation a og situation b udvisende tre faser: Ønske om at give en gave / modtagelse af gave, vurderingsprocedure og afvisning / accept.

4.3.3 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.4 Repræsentation

4.4.1 Risikovurdering

Beskrivelse af risikoen vedr. repræsentation samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	<p>Repræsentation omfatter arrangementer og ydelser, som tilbydes eksisterende eller potentielle kunder og samarbejdspartnere med henblik på at etablere eller styrke sine forretningsforbindelser. Med andre ord er repræsentation udgifter i forbindelse med at erhverve nye kunder eller bibeholde eksisterende.</p> <p>a) Enhver bespisning, beværtning, forplejning eller underholdning af kunder og andre samarbejdspartnere som sker for Atea's regning.</p> <p>b) Enhver bespisning, beværtning, forplejning eller underholdning af kunder og andre samarbejdspartnere som sker for kundens, leverandørens eller anden ekstern partners regning.</p>
Risiko	<p>Relationspleje af forretningsforbindelser er som udgangspunkt lovligt. Risikoen består i, at repræsentationen bliver af ekstravagant karakter og/ eller med hyppig frekvens, og benyttes til at søge at opnå, en modydelse eller skabe et afhængighedsforhold hos kunder eller leverandører. Dette kan udgøre bestikkelse. Ved repræsentation risikeres endvidere brud på etiske retningslinjer hos modtageren, særligt i den offentlige sektor. Atea betaler derfor ikke for repræsentation til offentlige ansatte.</p>
Risiko medarbejdergrupper	Sælgere, Salgschefer, Public, Top Management, Business Managers, Digital Market, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	3
Virkning	3
Risikoeliminering og kontroller	<p>Vi gennemfører følgende kontroller:</p> <ul style="list-style-type: none"> • Håndtering af repræsentation er beskrevet i politikken • Undervisning gennemføres • Stikprøver gennemføres i henhold til Årshjulet, jf. Bilag 1 <p>Alle afregninger skal kontrolleres og godkendes af nærmeste chef. Afregningerne kontrolleres og sikres via medarbejder (Økonomi/bogholderi ressource), der primært er dedikeret til denne opgave.</p>
Residualrisiko	Såfremt repræsentationen bliver ekstravagant eller overstiger interne regler i modtagerens organisation.
Monitoreringsindsatser	<p>Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende:</p> <ol style="list-style-type: none"> 1. Indhente liste over konto 6174, 6177, 6741, 6742. 2. Compliance udvælger et passende antal transaktioner ud fra en risikobaseret tilgang. 3. Fokus på udvælgelse af stikprøver sker løbende i forhold til hvad der viser sig på de trukne lister. Fokus vil bl.a. kunne være: <ul style="list-style-type: none"> • Er repræsentationen godkendt af nærmeste leder? • Fokus på enkelte udgifter/kunder/sælgere • Er beløbsgrænser i politikker overholdt? • Formål med repræsentation • Har repræsentationen ekstravagant karakter • Er der i strid med politikken betalt for repræsentation til offentlige ansatte <ul style="list-style-type: none"> • <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrives nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO), • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.4.2 Proceskort

Der er udarbejdet to diagrammer vedr. processen i henholdsvis situation a) og situation b) udvisende tre faser: Repræsentation givet af Atea / repræsentation givet af en kunde; leverandør; samarbejdspartner – vurdering og afvisning/accept.

4.4.3 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.5 Kundeevents

4.5.1 Risikovurdering

Beskrivelse af risikoen vedr. kundeevents samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Alle arrangementer, hvortil der inviteres kunder.
Risiko	Der er risiko for at arrangementer med deltagelse af kunder vil kunne anfægtes, såfremt der ikke er den fornødne faglighed tilstede. Det udgør endvidere en risiko, hvis sådanne arrangementer bliver ekstravagante, således at niveauet for underholdning/rejse/forplejning bliver en attraktion i sig selv, frem for det faglige indhold. I ovennævnte situationer opstår der risiko for, at arrangementerne benyttes til at søge at opnå en modydelse eller skabe et afhængighedsforhold hos kunder eller leverandører, og dermed udgør bestikkelse og/ eller brud på disses interne retningslinjer.
Risiko medarbejdergrupper	Sælgere, Salgschefer, Public, Top Management, Business Managers, Digital Market, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	3
Virkning	4
Risikoeliminering og kontroller	Vi gennemfører følgende kontroller: <ul style="list-style-type: none"> • Håndtering af kundeevents/arrangementer er beskrevet i politikken samt retningslinjer • Undervisning gennemføres • Stikprøver udtages i henhold til Årshjulet, jf. Bilag 1 <p>Kunder skal selv betale alt, hvad angår overnatning, transport samt helt eller delvist forplejning jf. politikken. Dette beløb kan ikke efterfølgende blive dækket af rabat på produktkøb eller energitilskud.</p> <p>Compliance vil gennemføre stikprøver som udtages ud fra en intelligent udvælgelse. Evt. sager med uoverensstemmelser vil blive gennemgået med henblik på at statuere et personaleansvar, såfremt det vurderes, at én eller flere bevidst har forsøgt omgåelse af politikken.</p>
Residualrisiko	Kundeevents der afholdes via "overfaktureringer" og som skjules i repræsentative udlæg. Herunder Kundeevents hvor det beskrevne og godkendte oplæg ikke efterleveres.
Monitoreringsindsatser	Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende: <ol style="list-style-type: none"> 1. Indhente liste over konto 6712, 6713, 6717, 6718, 6730, 6743, 6746, 6747, samt stikordssøgning specifikt på Netværks- og ERFA-grupper samt Cykelevents for at indeholde disse i stikprøveudvælgelsen. 2. Compliance udvælger et passende antal transaktioner ud fra en risikobaseret tilgang 3. Fokus på udvælgelse til stikprøver sker løbende i forhold til hvad der viser sig på de trukne lister. Fokus vil bl.a. kunne være <ul style="list-style-type: none"> • Godkendelse af Compliance og nærmeste leder? • Deltagerliste? Offentlig/privat? • Agenda/tilstrækkelig faglighed? • Matcher opkrævet egenbetaling reelle udgifter, er alle deltagere faktureret for egenbetaling og har de betalt? • Er den nødvendige erklæring fra deltageren og/eller deltagerens organisation indhentet. <p>Detaljerede monitoreringsindsatser, ud fra en risikobaseret tilgang, er beskrevet nærmere i kontrolskemaet.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for: <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO), • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen </p>
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.5.2 Proceskort

Der er udarbejdet et diagram vedr. processen udvisende tre faser: Ønske om afholdelse, vurderingsfase og beslutning om afvisning eller accept.

4.5.3 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.6 Udlandsrejser

4.6.1 Risikovurdering

Beskrivelse af risikoen vedr. udlandsrejser samt monitorering heraf – se skemaet nedenfor.

Beskrivelse	Når der deltages i messer eller inviteres kunder med til sambesøg hos producenter og lignende, og Atea betaler rejsen for kunden, som et udlæg.
Risiko	Der er risiko for, at sådanne rejser, herunder evt. arrangementers lødighed vil kunne anfægtes, såfremt der ikke er den fornødne faglighed tilstede i forbindelse med rejserne. Risikoen forøges jo mere ekstravagante eller "eksotisk" rejsemålet fremstår, således at rejsen/destinationen bliver en attraktion i sig selv. I ovennævnte situationer opstår der risiko for, at rejsen benyttes til at søge at opnå en modydelse eller skabe et afhængighedsforhold hos kunder eller leverandører. Dermed opstår der risiko for, at det kan udgøre bestikkelse.
Risiko medarbejdergrupper	Sælgere, Salgschefer, Business Managers, Procurement, Business Partners, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	3
Virkning	4
Risikoeliminering og kontroller	Vi gennemfører følgende kontroller: <ul style="list-style-type: none"> • Håndtering af udlandsrejser er beskrevet i politikken samt retningslinjer • Undervisning gennemføres • Stikprøver udtages i henhold til Årshjulet, jf. Bilag 1 • I visse tilfælde er der krav om godkendelse fra deltageren organisation <p>Der anvendes godkendelsesprocesser som angivet i politikkerne. Herudover gennemgås samme kontroller som ved repræsentation. Kunder skal selv afholde sådanne rejseomkostninger til rejse og hotel samt forplejning, hvis der er tale om offentlige ansatte jf. politikken, og disse vil ikke kunne blive godkendt som udlæg eller som rabat på en ordre.</p>
Residualrisiko	Der monitoreres alene med det formål at undersøge rejsers overholdelse af interne retningslinjer i Atea og ikke hvorvidt rejse er i overensstemmelse med kunders egen regler og retningslinjer.
Monitoreringsindsatser	Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende: <ol style="list-style-type: none"> 1. Indhente liste over konto 6172, 6173, 6175, 6176, 6177, 6178, 6180, 6182, 6730. 2. Indhent liste fra marketing over events og søg evt. på specifikke events i ovenstående finansielle kontoudtræk. 3. Compliance udvælger et passende antal transaktioner ud fra en risikobaseret tilgang. 4. Fokus på udvælgelse til stikprøver sker løbende i forhold til hvad der viser sig på de trukne lister. Fokus vil bl.a. kunne være <ul style="list-style-type: none"> • Godkendt af Compliance og nærmeste leder? • Deltagerliste? Offentlig/privat? • Formål og tilstrækkelig faglighed? • Er rejsen planlagt af 3. part? Har 3. part overholdt Ateas CoC og politikker? • Matcher opkrævet egenbetaling reelle udgifter? • Er kunden faktureret for egenbetaling og har kunden betalt? • Er den fornødne erklæring fra deltageren og/eller deltagerens organisation indhentet. <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrives nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ol style="list-style-type: none"> 5. Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO), 6. Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) 7. Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.6.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.7 Offentlige udbud

4.7.1 Risikovurdering

Beskrivelse af risikoen vedr. offentlige udbud samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Repræsentation, gaver, arrangementer og anden relationspleje, der omfatter offentlige kunder før og under offentlige udbudsprocesser.
Risiko	De risici, der er identificeret i dette dokument omkring repræsentation, gaver, arrangementer og anden relationspleje er ekstra store omkring offentlige udbudsprocesser, idet gaver, repræsentation, arrangementer, rejser mv. meget let kan blive betragtet som forsøg på ulovlig/utilbørlig påvirkning af beslutningstagerne hos udbudsgiver. Der er endvidere risiko for få erklæret tilbud som ikke konditionsmæssigt, på grund af brud på reglerne, f.eks. kontakt med myndighederne i udbudsprocessen. Ud over bestikkelse, og ikke konditionsmæssige tilbud, kan dette også udgøre brud på konkurrenceloven, der også er strafbelagte.
Risiko medarbejdergrupper	Public, Sælgere, Salgscheffer, Top Management, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	2
Virkning	5
Risikoeliminering og kontroller	<p>Vi gennemfører følgende kontroller:</p> <ul style="list-style-type: none"> • Politik er udarbejdet • Undervisning gennemføres • Stikprøver udtages i henhold til gennemarbejdet plan hvert halve år <p>De fastlagte principper er forankret hos Markedsdirektøren for det offentlige område, der påser at alle kontakter med offentlige myndigheder i en udbudsphase foregår korrekt. Kontrol består i stikprøver og løbende dialog med Markedsdirektøren.</p>
Residualrisiko	Al relationspleje i relation til kunder, der er i færd med at gennemføre et udbud udgør en latent residualrisiko.
Monitoreringsindsatser	<p>Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende:</p> <ol style="list-style-type: none"> 1. Indhentning af lister over vundne udbud i monitoreringsperioden fra Bid Management 2. Compliance udvælger et passende antal udbud ud fra en risikobaseret tilgang 3. Fokus på udvælgelse til stikprøver sker løbende i forhold til hvad der viser sig på listen. Fokus vil bl.a. kunne være (3 mdr. før og 3 mdr. efter udbuddet): <ul style="list-style-type: none"> • Tjek af gaver, repræsentation og kundeevents ligger før, under og efter det tidspunkt, som et udbud har været gennemført • Monitorering af enkelte kunder • Monitorering af enkelte sælgere <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrive nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO), • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.7.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.8 Koncepter

4.8.1 Risikovurdering

Beskrivelse af risikoen vedr. koncepter samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	GO IT LOOP, e-prismo og klippekort. LOOP: Atea indsamler brugt udstyr hos kunden, værdien af det indsamlede udstyr angives efterfølgende til kunden, samtidigt med tilbagebetalingen eller krediteringen af værdien for ydelserne modregnes Atea's vederlag, for at levere denne ydelse til kunden. Der vil kunne være tale om værdier, der er nedskrevet til nul hos kunden, eller der kan være tale om "uoplyste" værdier (f.eks. Grøn tilbagebetaling, E-prismo), eller der kan være tale om forudbetalinger for rabatterede timepriser på konsulenter (såkaldte klippekort)
Risiko	Der vil være risiko for at midler, der skal udbetales til kunder af Atea fra disse koncepter misbruges. Misbruget af midler kan eksempelvis være til personlige formål hos ansatte ved kunden, såfremt midlerne ikke indgår i det officielle kredsløb mellem Atea og Kunden. Risikoen kan opstå hvis ikke der udstedes kreditnota eller "timeforbrugs-klippekort. Kreditnota skal altid udstedes til hovedbogholderiadressen. Risikoen kan samtidig opstå ved manglende kontrol af hvad nedskrivningen af tilgodehavendet bruges til jf. nedenstående eksempel: <i>"Kunde X, der har 50 tkr til gode i forbindelse med et sådant returkoncept, får udleveret for 50 tkr. iPhones på IT kontoret, hvormed kundens ledelse og bogholderi ikke har registreret et sådant aktiv. Kundens personale kan herefter frit tilgå aktiverne"</i> Sådant misbrug kan, hvis det er muliggjort eller endda faciliteret af Atea, udgøre bestikkelse eller medvirken til mandatsvig i yderste konsekvens.
Risiko medarbejdergrupper	Sælgere, Salgschefer, Top Management, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	3
Virkning	5
Risikoeliminering og kontroller	Vi har gjort: <ul style="list-style-type: none"> • Konceptforretningen vil blive adskilt fra almindelige projekt- og forudbetalingskonti • Alene vederlag for konceptydelser skal kunne modregnes heri • Kontiene vil blive "tømt" på faste tidspunkter, således at det kan tilsikres, at midlerne ikke henstår og anvendes uden gyldig fuldmagt • Indestående på disse konceptkonti må alene anvendes til modregning af kundens varekøb mod faktura udstedt til kunden, og efter godkendelse af personer bemyndiget her til hos kunden • Samlet liste udarbejdes hvert halvår • Stikprøver udtages i henhold til gennemarbejdet plan • Der sendes kvartalsrapporter til de kunder der har tilgodehavender hos ATEA
Residualrisiko	Der vil være risiko for, at koncepter ikke benyttes efter hensigten, men i stedet forsøges anvendt til smøring.
Monitoreringsindsatser	Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende: <ul style="list-style-type: none"> • Tjek, at forudbetalingskonti regelmæssigt bliver opgjort og afsluttet (herunder konto 2870) • Tjek, at der ikke foretages direkte fakturering på kontiene for forudbetalinger • Nye koncepter skal godkendes af CO, før de kan iværksættes <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrive nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO), • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.8.2 Proceskort

Der er udarbejdet diagram vedr. processen udvisende tre faser: Markedsføring af rabatkoncept eller særlig prismodel, vurderingsfase og endelig beslutning om afvisning eller accept.

4.8.3 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.9 Udtalelser og referencer

4.9.1 Risikovurdering

Beskrivelse af risikoen vedr. udtalelser og referencer samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Anprisninger af Atea, enten via møder, sambesøg, eller i medier, herunder Atea's egne publikationer
Risiko	Såfremt der er tale om anprisninger på baggrund af modydelse er dette etisk angribeligt og ikke i tråd med god skik. Det er endvidere i strid med markedsføringsloven, såkaldt "astroturfing". Risikoen betragtes som meget lav.
Risiko medarbejdergrupper	Managementgruppen, Digital Market, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarel i den forrige periode monitorering på dette område
Sandsynlighed	3
Virkning	4
Risikoeliminering og kontroller	<p>Vi har gjort følgende:</p> <ul style="list-style-type: none"> • Nødvendig adskillelse mellem marketing og salg • Ved overførsler af betalinger sikres det, at det ikke sker utilbørligt <p>Relevante medarbejdere i Atea skal være opmærksomme på adfærden ikke er i orden. I forbindelse med Atea's egne publikationer bliver det efterprøvet om denne adfærd finder sted – selskabets marketingansvarlige har ansvaret her for.</p>
Residualrisiko	Aftaler herom indgås på baggrund af manglende viden eller forståelse for problemstillingen.
Monitoreringsindsatser	<p>Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende:</p> <ol style="list-style-type: none"> 1. Stikprøve på marketingkonto vedr. betaling over mod kunder / leverandører 2. Indhent liste over alle udtalelser og referencer 3. Afstem marketingkonto til lister over udtalelser. Er der betalinger til Atea's kunder? 4. Dækker eventuel betaling over en egentlig ydelse, eller kan der være tale om skjult rabat? Kan udgiften sidestilles med bestikelse evt. betaling af flybilletter for kundes medarbejdere etc. <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrive nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO), • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.9.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.10 Konferencetalere

4.10.1 Risikovurdering

Beskrivelse af risikoen vedr. konferencetalere samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Betaling eller gaver til eksterne indlægsholdere i forbindelse med konference eller events arrangeret af Atea - såkaldt "Speakers fee".
Risiko	Risikoen består i, at et sådant speakers fee benyttes til at tilgodese medarbejdere/ledere hos kunder privatøkonomisk ved at betale dem beløb for at holde oplæg ved Atea's konferencer. Sådanne speakers fees kan således være en måde at camouflere bestikkelse på.
Risiko medarbejdergrupper	Managementgruppen, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	1
Virkning	2
Risikoeliminering og kontroller	<p>Vi har gjort følgende:</p> <ul style="list-style-type: none"> Nødvendig adskillelse mellem marketing og salg Såfremt der skal ske honorarbetalning til en sådan taler, skal det altid oplyses på rekvisitionen, om den pågældende har nogen relation til nogen kunde, f.eks. som ansat <p>Vi gennemfører følgende kontroller:</p> <ul style="list-style-type: none"> Samlet liste udarbejdes i henhold til Årshjulet (Bilag 1) Stikprøver af rejse- og arrangementsafregninger vil blive udtaget i henhold til gennemarbejdet plan <p>Der benyttes ikke mange talere, og når disse ikke er "professionelle", dvs. talere der har det som deres erhverv at levere indlæg mod honorar, skal der alene gives almindelige og sædvanlige erkendtligheder for indlæg, eks. 2 flasker almindelig vin.</p>
Residualrisiko	Risikoen vurderes alene at kunne opstå på baggrund af manglende viden om problemstillingen.
Monitoreringsindsatser	<p>Der monitoreres ud fra en risikobaseret tilgang i henhold til Årshjulet (Bilag 1). Hovedelementer i monitoreringen er følgende:</p> <ol style="list-style-type: none"> Indhente liste over Speakers fee fra Digital Market og indhente liste over konto 6712 samt stikordssøgning på taler og oplæg. Compliance udvælger et passende antal transaktioner ud fra en risikobaseret tilgang Fokus på udvælgelse til stikprøver sker løbende i forhold til hvad der viser sig på de listen. Fokus vil bl.a. kunne være: <ul style="list-style-type: none"> Tjekke at "Speakers fee" er godkendt af compliance Tjekke at arrangementet reelt har fundet sted Foretage en vurdering af hvorvidt fee-modtageren har haft relation til nogen kunde <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrive nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO), Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.10.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.11 Donationer

4.11.1 Risikovurdering

Beskrivelse af risikoen vedr. donationer samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Donationer kan anses om en gave, der går til almennyttige og velgørende formål, eksempelvis Atea's CSR program over for Børnefonden eller computere til asylbørn.
Risiko	Risikoen ved donationer til nødhjælpsorganisationer, så længe disse er store og underlagt almindelig bevågenhed, er forsvindende lille. Det skal dog tilsikres, at ingen beslutningstagere hos andre kunder er dele af tillids- eller bestyrelsesorganer i de valgte organisationer, eller de modtagende organisationer ikke er i gang med større indkøb hos Atea. Såfremt dette måtte være tilfældet, kan en donation ikke finde sted.
Risiko medarbejdergrupper	Direktionen, Digital Market, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	1
Virkning	3
Risikoeliminering og kontroller	Vi gennemfører følgende kontroller: <ul style="list-style-type: none"> • Donationer skal altid godkendes af direktionen • Der må ikke være bindinger mellem beslutningstagere i anden sammenhæng • Donationer skal alene gives gennem bredt anerkendte organisationer
Residualrisiko	Donationer skal være godkendt af direktionen før overførsel af midler, kan finde sted. Så alle kontroller skal falde, hvis det skal lykkes at gå uden om systemet.
Monitoreringsindsatser	Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende: <ol style="list-style-type: none"> 1. Indhente liste over konto 6723. 2. Foreligger godkendelse fra direktionen 3. Holder donationen sig inden for rammerne af godkendelsen 4. Foreligger der formålsbeskrivelse 5. Er det tydeligt hvem modtager er og er modtager af donation berettiget jf. donationspolitikken 6. Rekvirere dokumentation på at pengene er anvendt som aftalt <p>Detaljerede monitorerings-indsatser ud fra en risikobaseret tilgang beskrive nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO), • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.11.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.12 Netværksgrupper og ERFA-grupper

4.12.1 Risikovurdering

Beskrivelse af risikoen vedr. disse grupper samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Arrangementer, hvortil en kreds af kunder inviteres og mødes omkring forskellige faglige indslag/faglig Networking.
Risiko	Såfremt arrangementerne får en ekstravagant karakter, hvor eksempelvis stedet arrangementet afholdes er en større attraktion end det faglige indhold, kan det udgøre bestikkelse. Det er endvidere vigtigt, at der er vægt på det faglige indhold og den faglige sammensætning af grupperne, således at det er klart, at der er en faglig værdi for deltagerne.
Risiko medarbejdergrupper	Managementgruppen, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	2
Virkning	4
Risikoeliminering og kontroller	<p>Vi gennemfører følgende kontroller.</p> <ul style="list-style-type: none"> • Politik er udarbejdet • Undervisning gennemføres • Deltagerne skal dokumentere, at deltagelsen er godkendt i deres respektive organisationer • Stikprøver vedr. faktureringer for netværksarrangementer vil blive udtaget i henhold til gennearbejdet plan
Residualrisiko	Såfremt arrangementerne får en for snæver kreds af deltagere, eller såfremt politikkerne på området ikke efterleves, er der risiko for brud.
Monitoreringsindsatser	<p>Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende:</p> <ol style="list-style-type: none"> 1. Indhentning af lister over netværks-og ERFA grupper samt afstemning til relevante kontonumre fra Finance 2. Compliance udvælger et passende antal transaktioner ud fra en risikobaseret tilgang. 3. Fokus på udvælgelse til stikprøver sker løbende i forhold til hvad der viser sig på listen. Fokus vil bl.a. kunne være: <ul style="list-style-type: none"> • Tjekke at eventen er indberettet og godkendt af Compliance inden afholdelse • Er rammerne for godkendelsen overholdt? • Agenda, er der nok vægt på det faglige • Deltagerliste • Matcher opkrævet egenbetaling reelle udgifter, er alle deltagere faktureret for egenbetaling og har de betalt? • Overholdelse beløbsgrænser i Atea's CoC og politikker? • Er de nødvendige erklæringer fra deltagerens organisation indhentet. <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrive nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO) • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.12.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.13 Cykelevents eller lignende sportsevents

4.13.1 Risikovurdering

Beskrivelse af risikoen vedr. disse events samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Denne type af events er tæt forbundet med netværksarrangementer. Der er dog tale om et væsentligt mere uforpligtende og ikke strengt fagligt arrangement. Det primære formål er, at uformelle bånd knyttes og parternes værdigrundlag matches. Det er således et arrangement i grænselandet mellem repræsentation og faglig netværk
Risiko	Der vil være en risiko for at sådanne arrangementer, hvis ikke der er et fagligt element, ud over det uformelle, vil kunne være etisk angribeligt. Risikoen er særlig stor, hvis arrangementerne har en ekstravagant karakter. Det er derfor essentielt, at der er åbenhed herom, netop for at imødegå etiske udfordringer. Risikoen består i, at det kan udgøre bestikkelse.
Risiko medarbejdergrupper	Direktionen, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	4
Virkning	4
Risikoeliminering og kontroller	Vi gennemfører følgende kontroller. <ul style="list-style-type: none"> • Politik er udarbejdet • Undervisning gennemføres • Deltagerne skal dokumentere, at deltagelsen er godkendt i deres respektive organisationer • Stikprøver vedr. faktureringer for netværksarrangementer vil blive udtaget i henhold til gennearbejdet plan
Residualrisiko	Såfremt der ikke er den fornødne accept i modtagers organisation, vil der kunne ske etisk skade. Der er endvidere risiko for "sponsoring" af deltagelse, hvis egenbetaling ikke tilsikres.
Monitoreringsindsatser	Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende: <ol style="list-style-type: none"> 1. Indhentning af lister over cykelevents samt afstemning til følgende konti 6712, 6713, 6717, 6718, 6730, 6743, 6746, 6747. Compliance udvælger et passende antal transaktioner ud fra en risikobaseret tilgang 2. Fokus på udvælgelse til stikprøver sker løbende i forhold til hvad der viser sig på listen. Fokus vil bl.a. kunne være: <ul style="list-style-type: none"> • Tjekke at eventet er indberettet og godkendt af Compliance inden afholdelse • Overholdes rammerne i godkendelsen • Anmodninger om et sådant event skal koordineres på direktionsniveau i Atea • Deltagerliste • Matcher opkrævet egenbetaling reelle udgifter, er alle deltagere faktureret for egenbetaling og har de betalt? <ul style="list-style-type: none"> • Er de nødvendige erklæringer fra deltagerens organisation indhentet. <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrive nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO) • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.13.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.14 Leverandørrangementer

4.14.1 Risikovurdering

Beskrivelse af risikoen vedr. egenbetalinger samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Leverandørrangementer er hvor Atea-ansatte deltager i Leverandørers (eller samarbejdspartners) arrangementer i ind- og udland.
Risiko	Der er risiko for at arrangementer hvor Atea deltager sammen med en leverandør eller samarbejdspartner vil kunne anfægtes, såfremt der ikke er den fornødne faglighed tilstede. Det udgør endvidere en risiko, hvis sådanne arrangementer bliver ekstravagante, således at niveauet for underholdning/rejse/forplejning bliver en attraktion i sig selv frem for det faglige indhold. I ovennævnte situationer opstår der risiko for at arrangementerne benyttes til at søge at opnå en modydelse eller skabe et afhængighedsforhold hos leverandører, og dermed udgør bestikkelse og/ eller brud på interne retningslinjer.
Risiko medarbejdergrupper	Procurement, Produktansvarlige, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	4
Virkning	3
Risikoeliminering og kontroller	Vi gennemfører følgende kontroller: <ul style="list-style-type: none"> • Håndtering af arrangementer er beskrevet i politikken samt retningslinjer • Undervisning gennemføres • Stikprøver udtages i henhold til Årshjulet, jf. Bilag 1 <p>Alle leverandørrangementer skal godkendes af Compliance. Atea-medarbejdere skal som udgangspunkt selv betale transport samt logi. Dette beløb kan ikke efterfølgende blive refunderet eller skjult i forhøjet betalinger til Atea. Dog kan der være undtagelser leverandøren selv tilbyder at betale for transport og eller logi – disse tilfælde vil formålet, agenda mm., have indflydelse på hvorvidt Atea kan tage imod den betaling.</p> <p>Compliance gennemfører stikprøver som udtages ud fra en risikobaseret udvælgelse.</p>
Residualrisiko	Leverandørrangementer der aldrig kommer Atea til kendskab, da Atea aldrig ser regningen, da det ikke er Atea der betaler. Herunder leverandørrangementer hvor det beskrevne og godkendte oplæg ikke efterleveres.
Monitoreringsindsatser	Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende <ol style="list-style-type: none"> 1. Compliance kontakter udvalgte leverandører/samarbejdspartnere angående events 2. Compliance udvælger et passende antal transaktioner ud fra en risikobaseret tilgang. 3. Fokus på udvælgelse til stikprøver sker løbende i forhold til hvad der viser sig på listen. Fokus vil bl.a. kunne være: <ul style="list-style-type: none"> • Godkendt af nærmeste leder og Compliance? • Overholdes rammerne i godkendelsen • Matcher den opkrævede egenbetaling fra leverandøren/samarbejdspartneren de reelle udgifter? • Har Atea betalt? <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrive nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for: <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO) • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen </p>
Sanktionsmuligheder	Mulige sanktioner følger processen "Proces Rapport Monitorering"

4.14.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.15 Rabatter og særlige prismodeller

4.15.1 Risikovurdering

Beskrivelse af risikoen vedr. dette samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Rabatter og særlige prismodeller (f.eks. køb 2 og få 3 eller tilsvarende rabatmodeller, hvor ikke alle produkter officielt faktureres).
Risiko	Risikoen består i, at denne type rabatordninger kan bruges til at tilsige enkeltpersoner i en kundeorganisation uberettigede fordele, da der leveres flere varer end der faktureres – dermed er der samme risiko som ved gaver, jf. ovenfor, da varerne i dette tilfælde bliver solgt til kr. 0 og derfor kan anses som værende en gave. Yderligere er der risiko for at der gives ualmindelig høj rabat, som ikke er i overensstemmelse med kontrakter/aftaler.
Risiko medarbejdergrupper	Sælgere, Salgschefer, Business Managers, Top Management, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	5
Virkning	4
Risikoeliminering og kontroller	<p>Vi gennemfører følgende kontroller:</p> <ul style="list-style-type: none"> • Politik er udarbejdet (gaver) • Undervisning gennemføres • Alle Atea's tilbud, fakturaer, følgesedler m.v. skal altid specificeres og beskrive alt det leverede • Alle varer skal angives på fakturaen enten til fuld pris eller til kr. 0,-. Herved kan modtagerorganisationen kontrollere, hvad der leveres • Stikprøver af fakturakopier sammenholdt med følge- og udleveringssedler/ distributørfakturaer • Stikprøver udtages i henhold til Årshjulet, jf. Bilag 1
Residualrisiko	Residualrisikoen består i, at en medarbejder bevidst ønsker at omgå Atea's politikker, men med de stillede faktureringskrav etc. skal flere personer bevidst involveres, hvis dette skal være muligt.
Monitoreringsindsatser	<p>Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende:</p> <ol style="list-style-type: none"> 1. Indhentning af relevante lister fra Finance ang. nul-varer samt høj rabat (min. 50% rabat) 2. Compliance udvælger et passende antal posteringer ud fra en risikobaseret tilgang 3. Fokus på udvælgelse til stikprøver sker løbende i forhold til hvad der viser sig på listen. Fokus vil bl.a. kunne være: <ul style="list-style-type: none"> • Årsag til nul-varer • Årsag til stor rabat <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrives nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO) • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioner følger processen "Proces Rapport Monitorering"

4.15.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.16 Vareprøver / Demovarer

4.16.1 Risikovurdering

Beskrivelse af risikoen vedr. dette samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Vareprøver og demovarer er begge produkter som udleveres til test hos en given kunde, eller er produkter som f.eks. sælgere kører rundt og viser. Der kan også være tale om ambassadør-programmer, hvor en given gruppe er blevet lånt et produkt i en længere periode, de skal være ambassadører på – både internt og eksternt. Her vil der være opgaver tilknyttet.
Risiko	Samme risiko som ved gaver – at yde uberettigede fordele, se pkt. 4.3.
Risiko medarbejdergrupper	Sælgere, Salgschefer, Business Managers, Top Management, Lageret, Supply Chain, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	4
Virkning	5
Risikoeliminering og kontroller	Vi gennemfører bl.a. følgende kontroller: <ul style="list-style-type: none"> • Politik er udarbejdet (gaver) • Undervisning gennemføres • Stikprøver udtages i henhold til Årshjulet, jf. Bilag 1 • Udlånsaftaler er designede og implementerede • De enkelte afdelinger har kontrolark, hvor alle udlåns produkter noteres • Udlånsprodukter er adskilt fra det almene varelager
Residualrisiko	Bevidst / forsætlig omgåelse af politikken
Monitoreringsindsatser	Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende: <ol style="list-style-type: none"> 1. Indhentning af lister over udlånsprodukter hos Device med overblik over udlån i perioden 2. Compliance udvælger et passende antal produkter til stikprøve ud fra en risikobaseret tilgang 3. Fokus på udvælgelse til stikprøver sker løbende i forhold til hvad der viser sig på listen. Fokus vil bl.a. kunne være: <ul style="list-style-type: none"> • Fokus på attraktive varegrupper, så som B&O, telefoner og tablets • Tjekke hvorvidt udlånsprocessen er overholdt • Er udlånet at se som en gave? <p>Monitoreringen kan også foregå ved at der udtages tilfældige stikprøver af produkter der er synlige på arbejdspladsen, for at tjekke hvorvidt udlånseskemaer er udfyldt som følge af processen.</p> <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrives nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for: <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO) • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen </p>
Sanktionsmuligheder	Mulige sanktioner følger processen "Proces Rapport Monitorering"

4.16.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.17 Tredjeparter

4.17.1 Risikovurdering

Beskrivelse af risikoen vedr. dette samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Alle tredjeparter som kan agere på vegne af Atea i forhold til kundeevents og kundearrangementer.
Risiko	Risikoen er at en tredjepart foretager handlinger, som Atea's egne medarbejdere ikke må foretage med henblik på, at fremme Atea's interesser på en uberettiget måde, og dermed bliver strider kundeevents og kundearrangementer imod Atea's regler og retningslinjer. Benyttelsen af tredjemænd i denne forbindelse er dog meget begrænset.
Risiko medarbejdergrupper	Digital Market, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	2
Virkning	3
Risikoeliminering og kontroller	Vi gennemfører følgende kontroller: <ul style="list-style-type: none"> • Politikker er udarbejdet • Undervisning gennemføres • Tredjeparter der arrangerer events med kundedeltagelse skal underskrive en aftale om at de efterlever Atea's Code of Conduct samt politikker på området Der skal forelægges udspecificeret kvitteringer fra tredjeparter, samt dokumentation for pågældende events i henhold til krav udspecificeret under "kundeevents"
Residualrisiko	Forsætlig eller bevidst overtrædelse af Atea's politikker
Monitoreringsindsatser	Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet. Hovedelementer i monitoreringen er følgende: <ol style="list-style-type: none"> 1. Indhentning af fakturaer fra 3. part for perioden samt underliggende kontrakter med 3. part 2. Compliance udvælger et passende antal transaktioner ud fra en risikobaseret tilgang. 3. Fokus på udvælgelse til stikprøver sker løbende i forhold til hvad der viser sig på listen. Fokus vil bl.a. kunne være: <ul style="list-style-type: none"> • Hvad var formålet med 3. partens involvering? • Er fakturaen udspecificeret og stemmer den overens med vores bestilling? • Har 3.parten underskrevet at de er indforstået med Ateas CoC og politikker? Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrives nærmere i kontrolskema. Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for: <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO) • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioneringer følger processen "Proces Rapport Monitorering"

4.17.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.18 Ansættelsesprocedurer

4.18.1 Risikovurdering

Beskrivelse af risikoen vedr. dette samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	Ansættelsesprocedurer omfatter såvel nyansættelser i Atea A/S som bonusaftaler Atea A/S indgår med eksisterende ansatte.
Risiko	Risiko for ansættelse af nærtstående, risiko for ansættelse af personer, der tidligere har udvist uetisk adfærd i relation til Atea A/S, samt for at ansættelsesproceduren forfordeler enkelte ansøgere. Risiko for, at bonus aftales i strid med principperne i Atea's bonus- og incitamentsmodel og retningslinjer, så den giver uhensigtsmæssige incitamenter og/eller usædvanlige incitamenter.
Risiko medarbejdergrupper	Top Management, HR, Ledende medarbejdere, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarel i den forrige periode monitorering på dette område, medarbejdere med bonus.
Sandsynlighed	2
Virkning	4
Risikoeliminering og kontroller	Vi gennemfører følgende kontroller: <ul style="list-style-type: none"> • Alle ansættelser i Atea foretages af HR baseret på kvalifikationer og tests • Ved ny ansættelse screenes efter særlig procedure, hvis det er personer tidligere har været ansat i Atea • Der er udarbejdet retningslinjer for bonusaflønnning.
Residualrisiko	Bevidst overtrædelse / omgåelse af CoC og interne politikker
Monitoreringsindsatser	Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet, Bilag 1. Hovedelementer i monitoreringen er følgende: <ol style="list-style-type: none"> 1. Indhentning af lister over nyansættelser samt liste over alle genforhandlede kontrakter fra HR 2. Indhentning af liste over tiltrædelsesbonus, samt månedlig bonus der afviger fra index 100. 3. Compliance udvælger et passende antal transaktioner ud fra en risikobaseret tilgang. 4. Fokus på udvælgelse til stikprøver sker løbende i forhold til hvad der viser sig på listen. Fokus vil bl.a. kunne være: <ul style="list-style-type: none"> • Har medarbejder bestået CoC- samt politik test? • Er kontrakt (primært konsulent) indgået i forbindelse med en ordre? • Er bonussen der udbetales i overensstemmelse med kontrakt og er denne godkendt? • Er bonus aftalt i overensstemmelse med Ateas bonus- og incitamentsmodel og retningslinjer? <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrives nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO) • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioner følger processen "Proces Rapport Monitorering"

4.18.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

4.19 Leverancer i udlandet

4.19.1 Risikovurdering

Beskrivelse af risikoen vedr. dette samt monitorering heraf – se skemaet nedenfor:

Beskrivelse	I forbindelse med leverancer i udlandet, hvor Atea ikke direkte varetager transporten, anvendes 3.part til fragt til slutkunden. Når varerne er i transport, skal de undervejs gennem tolden, som varetages af 3. parten.
Risiko	I forbindelse med fortoldning af varerne, kan der være risiko for, at transportøren bliver afkrævet bestikkelse (I form af såkaldt Facility payment) af toldmyndighederne.
Risiko medarbejdergrupper	SCM, Gobal delivery, den gruppe medarbejdere der har modtaget vejledning/reprimande/advarsel i den forrige periode monitorering på dette område
Sandsynlighed	3
Virkning	3
Risikoeliminering og kontroller	Vi gennemfører følgende kontroller: <ul style="list-style-type: none"> • Politik er udarbejdet og gennemgået med relevante medarbejder. • Stikprøve af digitale fakturaer med henblik på dekomprimering det samlede fakturabeløb. Fakturaen bliver sammenholdt med de på forhånd aftalte priser i rammeaftalen med leverandøren.
Residualrisiko	Bevidst overtrædelse / omgåelse af CoC og interne politikker
Monitoreringsindsatser	Der monitoreres ud fra en risikobaseret tilgang i henhold til årshjulet, Bilag 1. Hovedelementer i monitoreringen er følgende: <ol style="list-style-type: none"> 1. Indhentning af liste over betalte fakturaer i perioden 2. Udvælgelse til stikprøve ud fra en risikobaseret tilgang 3. Indhentning af udspecificeret fakturaer fra finance 4. Sammenligning af faktura med priserne i rammeaftalerne med leverandøren <p>Detaljerede monitoreringsindsatser ud fra en risikobaseret tilgang beskrives nærmere i kontrolskema.</p> <p>Der udarbejdes notat med afrapportering af monitorering, som danner grundlag for:</p> <ul style="list-style-type: none"> • Uoverensstemmelser meldes til CO (CO melder videre til CFO og CEO) • Stillingtagen til evt. personalesager (håndteres af CO/CFO samt HR) • Kvartalsmæssig afrapportering til direktionen
Sanktionsmuligheder	Mulige sanktioner følger processen "Proces Rapport Monitorering"

4.19.2 Monitoreringsproces

Udførelsen finder sted i overensstemmelse med beskrivelsen i Årshjulet (Bilag 1).

5 GENERELT OM MONITORERING

Risikoområderne der er nævnt under pkt. 4, følger Årshjulet, jf. bilag 1. Risikoområderne bliver monitoreret 1-4 gange årligt, alt afhængig af hvor mængden og hvor ofte risikoområderne reelt udgør en risiko. F.eks. vil der være væsentlig flere repræsentationer end f.eks. kundeevent, sponsorer mm.

Monitoreringen foregår ved at der udvælges et givent antal posteringer, personer, event mm. til stikprøven. Finance udfylder kontrolskema, hvorefter Compliance skriver en rapport til ledelsen ud fra kontrolskemaet. Ledelsen vil udfylde management respons og indgå i en evt. dialog med HR, såfremt der er dokumenteret hændelser i strid med Code of Conduct og/eller interne politikker og retningslinjer.

Såfremt Compliance identificerer en afvigelse på anden måde end ved monitorering eller whistleblow, af en sådan karakter, at personen bør sanktioneres med en mundtlig eller skriftlig advarsel, skal der omgående foretages en dybere undersøgelse af bagvedliggende mønster.

Denne monitoreringsproces skal være afsluttet indenfor 3 måneder efter området ifølge Årshjulet skal monitoreres.

5.1 Opfølgning på korrigerende handlinger

Med udgangspunkt i dokumentet "Rapporterede afvigelser", søges effekten af de korrigerende handlinger undersøgt for hvert enkelt risikoområde. For hvert risikoområde sammenholdes givne korrigerende handlinger med den periode, hvori monitoreringen foretages. Med udgangspunkt i antal givne korrigerende handlinger og medarbejdernes organisatoriske risikoprofil udtages en række medarbejdere til stikprøve. Såfremt der på hinanden følgende monitoreringsperioder, må foretages korrigerende handlinger overfor samme medarbejder pga. samme overtrædelse, har den korrigerende handling ikke haft den tilsigtede effekt. Processen for opfølgning på håndteringen af afvigelsen, følger "Proces Rapport Monitorering".

På denne måde sikres et flow for de korrigerende handlinger, således at Atea til enhver tid kan tjekke op på hvorvidt de korrigerende handlinger har haft den tilsigtede effekt.

6 COMPLIANCE COMMITTEE

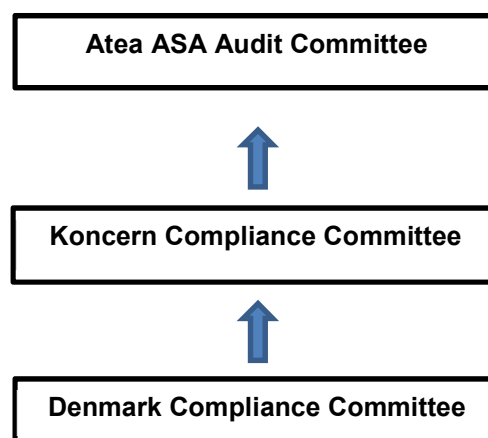
Dansk Compliance Committee er oprettet, og er en fast del af Direktionsmøderne på kvartalsniveau. Compliance Officer rapporterer Compliance-issues til den danske Compliance Committee.

Compliance Committee i Atea Danmark rapporterer mindst én gang i kvartalet til Koncern Compliance Committee i Atea ASA, der rapporterer til Audit Committee i Atea ASA, der har gennemgang af rapporteringen som fast punkt i charteret for Audit Komitéen.

Koncern Compliance Committee er øverste komité for de enkelte landes Compliance organisationer. Der modtages kvartalsrapporteringer fra de enkelte landes eller forretningsområders complianceorganisationer.

Baseret herpå, rapporteres til Audit Committee i Atea ASA om løbende orientering om monitoreringsdelen samt løbende overblik af WhistleBlows.

Dette håndteres i henhold til charter herfor af Compliance Committee i Atea ASA.



I særlige tilfælde, efter Compliance officers skøn, kan Compliance officer i det enkelte land, herunder Danmark eller forretningsområde rapportere direkte til lederen af koncernens Audit Committee og den danske compliance officer kan også rapportere direkte til bestyrelsesformanden for Atea Danmark Holding A/S. Sådanne særlige tilfælde omfatter f.eks. hvis rapporteringen involverer mulige forhold relateret til personer i koncern Compliance Committee, eller den sædvanlige rapportering ikke skønnes hurtig nok eller tilstrækkelig effektiv.

7 VERSIONSSTYRING

Nærværende version 4.2 er udarbejdet af Director, Legal & Compliance Palle Skaarup og Legal & Compliance Consultant Mia Petersen.