



SWECO SPONSORSHIP AND CHARITABLE DONATION POLICY 2026

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APPROVED BY: PRESIDENT & CEO

SWECO AB

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1. Introduction and purpose

Sweco receives many requests to sponsor various activities such as local sports clubs, charitable organisations and events. Sweco is restrictive and selective in its consideration of sponsorships because the business value is usually limited while there are ethical risks to be considered.

This policy provides clarity in what and how Sweco sponsors. It makes it easier for Sweco employees to manage sponsorship requests in a way that strengthens client relationships while avoiding ethical dilemmas and ineffective use of Sweco's resources. All sponsorship activity must comply with this sponsorship policy.

The policy specifies activities that are classified as sponsorship, the connection between sponsorship and Sweco's brand and business ethics, what and how Sweco shall sponsor, and who makes sponsorship decisions.

Further, this policy specifies how Sweco can make charitable donations.

Other language versions of the Policy than English shall be considered as translations only and in case of conflict between the two versions, the English version shall prevail.

2. Scope

The policy applies throughout Sweco to all employees (including temporary employees and directors) and Business Partners (as defined in the Sweco Business Ethics policy). The policy covers all sponsorship and charitable donation issues, irrespective of amount or activity involved. For the sake of simplicity, the term "employee" as used in this policy refers to employees, temporary employees, and directors.

3. Definitions and abbreviations

Not applicable.

4. List of references

- Sweco Code of Conduct
- Sweco Business Ethics policy
- Sweco Gifts, Hospitality and Entertainment policy
- Decision making procedure and authorisation policy

5. General principles

Generally, Sweco does not offer sponsorships. Where sponsorships are considered, it is a fundamental rule that any sponsorship Sweco does offer, whether internal or external, must first be reviewed and approved by the relevant Business Area's President or Communication Manager. In agreement with Sweco's General Counsel or Group Ethics Compliance Officer they decide what Sweco can sponsor irrespective of amount or activity involved. Approval by a lower-level manager is not sufficient, even in cases where the manager is authorised to approve other types of contracts or agreements for the corresponding amount.

The term "sponsorship" refers to any situation where Sweco, or anyone acting on its behalf (such as a contractor), provides financial, material, or professional support to an external party, such as an event, project, or organisation, in exchange for agreed benefits like visibility, branding, or reputational value, or where Sweco makes charitable donations to third party organisations.

Classification as sponsorship requires mutual counter-performance or other consideration between the parties. If no such requirement is imposed, the activity is classified as a gift or charitable donation. Gifts are regulated by Sweco's Gifts, Hospitality and Entertainment policy. As a main rule, the Sweco General Counsel or Group Ethics Compliance Officer makes decisions on charitable donations. Sponsorship differs from marketing activities, which are directly controlled and initiated by Sweco to promote its services and expertise.

It can sometimes be difficult to determine whether an activity is properly classified as a sponsorship. If you are uncertain as to whether a particular activity qualifies as a sponsorship, contact the Business Area Communication Manager for clarification.

5.1 The connection between sponsorship and charitable donations and business ethics

To prevent the risk of corruption, sponsorships and charitable donations may not under any circumstances be provided:

- to influence a pending decision;
- as part of a personal benefit to an individual or individuals associated with the recipient organisation;
- without complying with the approval and documentation requirements of this policy;
- as part of a transaction involving the exchange of services within or outside the scope of a project; or
- to in any other way influence someone improperly.

All of Sweco's sponsorships and charitable donations shall be aligned with the company's business ethics policies, which set high standards and require Sweco employees, and Business Partners acting on Sweco's behalf, to always act ethically and in Sweco's best interests. Accordingly, sponsorships and charitable donations may not be connected to fraud, secret agreements, conflicts of interest, or bribes and may not be coercive or result in

collusion or other unlawful competition restricting practices. Further information concerning Sweco's business ethics commitments can be found in the following policies, all of which must be complied with in full in connection with any sponsorship or charitable donation activities: the Sweco Code of Conduct; Gifts, Hospitality and Entertainment policy; and Business Ethics policy. All of these are available on Sweco's intranet.

5.2 What Sweco can sponsor

Sweco sponsorship shall promote the following values:

- clearly support Sweco's business on a long-term basis by strengthening Sweco's brand and market position and demonstrating Sweco's recognised expertise;
- provide long-term value to the beneficiaries of the sponsorship;
- be aligned with Sweco's business ethics and values; and
- be aligned with Sweco's Communications policy and brand guidelines.

All Sweco sponsorship activities must focus on ethical activity intended to achieve:

- a) a social community benefit; and
- b) the building of Sweco's relationship with current or potential institutional customers;

5.3 Activities Sweco does not sponsor

Sweco does not sponsor activities that lack clear connection to Sweco's business or that raise potential risks under Sweco's ethics policies. Examples of prohibited sponsorships include the following:

- sponsorships for organisations that are not relevant to Sweco's business, such as sports, hobby, or recreational associations;
- sponsorships intended to benefit a specific private individual or individuals;
- activities with a political or religious connection, including sponsorships for political organisations or companies that are majority-owned or controlled by, or otherwise acting on behalf of, a government official or political organisation of any country; and
- other activities that are incompatible with Sweco's values and business ethics.

5.4 How Sweco shall sponsor

The following mandatory procedures shall be followed in all Sweco sponsorship activities:

- A written contract must be prepared and executed that clearly specifies the rights and duties of Sweco and the counterparty under the agreement. The terms of the agreement may not place Sweco in a position that gives the counterparty “exclusive right” to Sweco in any way.
- Due diligence shall be conducted, and documented in writing, to ensure that the recipient of the sponsorship is a legitimate organisation operating lawfully, and that it is not connected, directly or indirectly, to government officials, political, or religious organisations.
- Before a sponsorship agreement can be executed, written approval for the agreement must be obtained by the relevant Business Area President or Communications Manager, and Sweco’s General Counsel or Group Ethics Compliance Officer.
- All sponsorships shall be treated as projects, and subject to the same procedures as other projects under Sweco’s management system. A specific individual in the Business Area responsible for the sponsorship shall be designated as the project manager for the sponsorship, reporting to the Business Area President and, upon request, to Sweco Group Legal.
- Copies of all sponsorship agreements, documentation demonstrating the performance of obligations under those agreements, and any approvals secured under this policy, shall be maintained by the Business Area President in a central, readily accessible file.
- If sponsorship includes financial compensation, such compensation shall always be paid directly to the organisation or association that is being sponsored. This is to ensure that payments are made properly and that no intermediaries are involved. The sponsorships must be accurately recorded in the books and records.
- All sponsorships shall also comply with Sweco’s Code of Conduct, compliance policies, Communications policy, and brand guidelines.
- Other appropriate marketing activities that may be undertaken in connection with the sponsorship shall always be taken into account.

5.5 How Sweco can donate

The following mandatory procedures shall be followed when Sweco makes charitable donations:

- Due diligence must be conducted and documented to ensure that the donation recipient is a legitimate organisation operating lawfully, using only a reasonable amount of donations for administration, and having no direct or indirect connection to political or religious organisations. Any connection to government officials, direct or indirect, requires extra scrutiny.
- Before any promise of donation is made or agreement entered, written approval for the donation must be obtained from the relevant Business Area President and Sweco's General Counsel or Group Ethics Compliance Officer.
- Payment shall always be made directly to the organisation receiving the donation. The donations must be accurately recorded in the books and records.
- All donations shall also comply with Sweco's Code of Conduct, compliance policies, and Communications policy.

Some organizations have been pre-approved (see Appendix 2). Donations to these organisations do not require prior written approval from Sweco's General Counsel or Group Ethics Compliance Officer. However, written approval from the relevant Business Area President is still required. The Business Area President can approve donations to these organisations up to the limit specified in the Decision making procedure and authorisation policy. Donations exceeding this limit also require approval from Sweco's General Counsel or Group Ethics Compliance Officer. Appendix 2 may be updated at any time.

6. Roles and Responsibilities

All managers are responsible for ensuring that they and their employees are aware of and comply with this policy.

Furthermore, all managers are responsible for ensuring that those within the scope of this Policy have relevant knowledge and understanding appropriate to their activities and the associated risks.

All employees are responsible for familiarising themselves with the content of this Policy and to always follow it.

All Sweco employees must report known or suspected behaviour which may be in conflict with this policy or the spirit of it. Report can be made to their manager, manager's manager, Local Compliance Officer, the Group Ethics Compliance Officer, HR, or Sweco's General Counsel. Sweco Ethics Line may also be used for such reporting.

7. Consequences of non-compliance

Non-compliance with a Sweco Group Policy may lead to disciplinary actions, up and to including dismissal.

Abuse of this Policy is a serious matter, and any breach of this policy is potentially a disciplinary offence which could lead to, for example, a written warning or dismissal. When considering any disciplinary action, Sweco will assess to what extent an individual has followed both the rules and spirit of this policy.

8. Implementation and awareness

Distribution in accordance with Sweco's general distribution plan for policies. Business Areas are responsible for providing training to its employees as needed.

9. List of appendices

Appendix 1 – Frequently Asked Questions

Appendix 2 – Pre-approved charitable organisations

Document change log

DATE	VERSION	COMMENT ON MATERIAL CHANGES
2021-12-15	1.0	Transferred into new template including annual update
2022-12-14	1.1	Annual review
2023-12-13	1.2	Annual review. Editorial changes
2024-12-13	1.3	Annual review. Editorial changes
2025-12-11	1.4	Annual review. Name change, updated donation requirements and updated FAQ

APPENDIX 1

Frequently Asked Questions

1. Why are sponsorship requests generally not approved?

Sweco is a profit-making enterprise focused on delivering growth and profitability to enable the continued development of the company and our employees and have satisfied clients and shareholders. This is how Sweco wishes to contribute to societal well-being as an attractive employer and taxpayer. Sponsorships may, on occasion, further those goals but sponsorships are not a core component of Sweco's business model.

2. How does Sweco differentiate between sponsorship and marketing activities?

Sponsorship involves providing financial resources, products, or services to another party in exchange for visibility, promotion, or other benefits. Marketing activities, on the other hand, are planned and paid promotional and communication activities that Sweco initiates and controls directly to promote its services, expertise, or employer brand.

3. What if I get a request for Sweco to sponsor something?

Sweco's sponsorship must be in line with the Sponsorship policy. If you think that the request you have received meets this criterion, pass it on to your Communication Manager or Business Area President, and later to Sweco's General Counsel or Group Ethics Compliance Officer. If Sweco decides to sponsor the activity, you or members of your team will be responsible for preparing a sponsorship agreement. The Communication Manager will provide a sponsorship agreement template if the sponsorship request is approved. Please note that the agreement and the sponsorship activities (including payment) cannot be initiated until the agreement has been approved by your Communication Manager or Business Area President and Sweco's General Counsel or Group Ethics Compliance Officer.

4. My client wants Sweco to sponsor an activity. I am concerned that our client relationship will be negatively affected if we say no. How should I handle the situation?

Sponsorships linked to client relationships can be tricky from a business ethics perspective, and sponsoring this type of activity may be perceived as an inappropriate promotion of Sweco's business, which is impermissible according to Sweco's policies. In such a situation, explain to the client that you are not authorised to make this type of decision and that you follow Sweco's policies. If needed, seek further guidance from your manager or your Local Compliance Officer.

5. Can Sweco sponsor employees with products that carry the Sweco logo for sporting events, or by paying employees' entry fees to such events?

Sweco does not sponsor employee participation in sporting events. Sweco only sponsors such activities if there is a clear connection to Sweco's business or if Sweco is involved in the activity in some other way through its expertise or services.

Sponsoring employees by providing products for such activities is a personnel issue

and is decided by the HR department, but it may not in any way be connected to the development of client business.

6. How does Sweco handle sponsorship requests involving political or religious organizations?

Sweco does not sponsor activities with political or religious connections, including sponsorships for political organizations or companies controlled by government officials or political organizations.

7. Are there specific procedures for managing sponsorship agreements within Sweco?

Yes, all sponsorships are treated as projects and follow the same procedures as other projects under Sweco's management system. A project manager must be designated, and all agreements and documentation must be maintained centrally by the Business Area President

8. What should I do if I have questions or need further guidance on sponsoring e.g. whether an activity qualifies as a sponsorship?

Contact your manager, the Communication Manager of your Business Area, the HR department, or your Local Compliance Officer. As an alternative, you can use the Ethics Line to discuss your concerns – phone numbers for the Ethics Line are available on Insight.

9. What is the process for Sweco making charitable donations to third-party organizations?

When Sweco makes charitable donations to third-party organizations, such as donating to a local charity supporting underprivileged communities, these donations must be correctly classified and aligned with Sweco's ethical standards and values. Prior approval from the relevant BA President and Sweco's General Counsel or Group Ethics Compliance Officer, is needed.

10. Are there specific procedures for managing sponsorship agreements within Sweco?

Yes, all sponsorships are treated as projects and follow the same procedures as other projects under Sweco's management system. A project manager must be designated, and all agreements and documentation must be maintained centrally by the Business Area President

11. What happens in case of violation of the policy?

An investigation will be conducted under the leadership of the compliance function.

12. Why can't I approve sponsorships when they are funded by my own budget and within the money-amount I am authorised to approve?

Sweco needs to ensure that all sponsorship inquiries and charitable donations are managed in the same way and are subjected to the same procedure.

APPENDIX 2

Pre-approved charitable organisations

Charitable donations to below organisations do not require prior written approval from Sweco's General Counsel or Group Ethics Compliance Officer. However, written approval from the relevant Business Area President is still required. The Business Area President can approve donations to these organisations up to the limit specified in the Decision making procedure and authorisation policy. Donations exceeding this limit also require approval from Sweco's General Counsel or Group Ethics Compliance Officer.

This appendix may be updated at any time.

1. Doctors Without Borders
2. Red Cross
3. UNICEF
4. UNHCR
5. Save the Children