

Anti-corruption Instructions

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1. Objective

The aim of these instructions is to prevent an employee or any one else performing services on behalf of SCA, in SCA's name or under their own name, from giving or receiving any type of bribes.

These instructions establish the rules to be applied within SCA to prevent corruption.

2. Scope

These instructions apply to all operations (business areas, support units and staff functions) within the SCA Group.

In co-owned operations, SCA's representatives will advocate compliance with these instructions.

3. Principles

SCA believes that sustainable commercial success is only possible if competition is free and fair. Based on this fundamental principle and on SCA's legal obligations, SCA does not tolerate any form of corruption or bribery.

SCA's operations, wherever conducted, are to take place fully in accordance with applicable legislation.

Bribery and other forms of corrupt business conduct are strictly forbidden. Neither SCA nor anyone acting on SCA's behalf may accept, approve, promise, offer or make available any payments, gifts or other benefits that could unduly affect or risk affecting objectivity in business decisions or the actions or decisions of a government official.

4. Contents of the instructions

4.1. Audit

Appropriate audits of customers, suppliers, distributors, intermediaries and other business partners are to be carried out to identify and prevent corruption risks. Such audits are to be in proportion to the risks identified.

SCA's business partners are to receive information, in an appropriate manner, that SCA is applying these instructions. In certain cases, it may be appropriate for SCA to request that the business partner provide anti-corruption guarantees.

4.2. Gifts and other benefits

No SCA employee or any person acting on behalf of SCA may promise, offer or give gifts or benefits that affect, or risk affecting, the recipient's decision or way of performing their duties, for example, a gift of a high financial or personal value to the recipient.

SCA employees should appropriately ensure that gifts or benefits do not conflict with the recipient's rules on gifts and benefits.

Particular restrictiveness should be applied to gifts, benefits and representation to government officials, especially persons making decisions in matters involving SCA.

4.3. Facilitation payments

“Facilitation payments” to public employees are strictly forbidden except in the rare cases of threats of violence or similar pressuring. An individual who has made a payment under such circumstances must report this directly to their manager together with a description of the circumstances surrounding the payment.

4.4. Sponsorship

Payments in connection with sponsorship agreements are to be made and approved in accordance with SCA's guidelines on sponsorship and donations.

4.5. Charity

No donations to charity may be promised or made for the purpose of influencing a decision that is of importance to SCA's operations. Donations may only be made in accordance with SCA's guidelines on sponsorship and donations and only to recognized and established charities.

4.6. Information and reporting

All SCA employees are to be given information about these instructions. Employees serving in positions that entail a higher risk are to regularly attend suitable training courses in this area. This category includes employees working with customer and supplier relationships, such as sales, marketing and purchasing, employees who are in contact with public officials, for example, plant managers, environmental managers and project managers, and employees working in high-risk countries.

SCA is to offer its employees secure and accessible channels through which they can express any concerns and report violations of these instructions in confidence without the risk of reprisals, refer to the Code of Conduct.

5. Roles and responsibilities

General Counsel is the owner of these instructions.

6. Other documents

- Code of Conduct
- Risk Management and Internal Control Instructions
- HR Policy