

# IKM Compliance Program

The IKM Compliance Program is designed to create and promote a culture of ethical conduct and to prevent, detect and correct violations of laws, regulations and internal guidelines.



## Governance

### **Tone from the top**

Top Management shall increase the awareness and demonstrate the importance of an ethical conduct by clearly communicate expectations and being role-models.

### **Control functions, roles and responsibility**

Group Compliance Officer is organized independently from business operations to monitor compliance.

### **Company policies**

IKM shall have written policies in place covering both preventive, detective and responsive activities



## Preventive

### **Risk Assessments**

IKM shall minimum annually perform a compliance related risk assessment across all companies in scope.

### **Communication and training**

IKM shall facilitate and coordinate risk-based, organizational wide awareness and training plan to a build a strong compliance culture and commitments to compliance across all IKM companies.

### **Risk management of third-parties**

IKM shall have written policies in place to identify and handle compliance risks related to all type of third parties.



## Detection

### **Whistleblower Portal**

IKM shall have an established whistleblowing portal and routines in place to independently handle whistleblowing cases.

### **Background checks**

IKM shall as a part of risk management of third-parties conduct background checks of parties that represents high compliance risks to IKM.

### **Control activities and monitoring**

IKM shall by a risk-based approach identify control activities in areas of high risk and monitor the identified control activities.



## Responsive

### **Investigation and remediation**

In cases of non-compliance, IKM shall ensure that appropriate measures are implemented and that IKM ensure learning from such cases.