

Emerdis Limited Anti Bribery and Corruption Statement 2025

THIS POLICY REVOKES AND REPLACES ALL PREVIOUS POLICIES

This policy applies to all individuals working at all levels and grades, including directors and employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries wherever located (collectively referred to as associates in this policy).

The objective of this policy is to communicate business expectations to all of our associates and obtain written assurances to establish controls and compliance.

Bribery refers to offering, giving, soliciting, or receiving any item of value as a means of influencing the actions of an individual holding a public or legal duty.

Fraud involves deceit with the intention to illegally or unethically gain at the expense of another.

It is commonly used to describe a wide range of misconducts including theft, corruption, embezzlement, bribery, forgery, misrepresentation, collusion, money laundering and concealment of material facts.

Fraud is not limited to financial impact, but also when causing damage to the reputation of an organization. Intention is the key element that distinguishes fraud from irregularity.

Corruption is the abuse of power for private gain.

Emerdis do not accept or give bribes or kickbacks in any business relationship for any reason. All Company transactions must comply with reporting, recording, and foreign exchange rules.

We will not knowingly do business with clients who pay us with money from criminal activities or participate in schemes to conceal the criminal origin of a client's funds ("money laundering"). Any business activity suspected to be connected with criminal activity or received through Bribery, Fraud or Corruption will be reported to the local necessary authorities.

Associates should base each and every decision on:

- Is it legal?
- Is it ethical?
- Is it consistent with Emerdis values, our policies, and these Guidelines?
- Will it harm me or someone else?
- Is it something for which I am willing to be held accountable?
- Would it embarrass my co-workers, manager, the rest of the Company, our clients, or family?

Utmost care needs to be considered in giving or receiving of gifts to make sure there is no real or perceived conflict of interest.

Gifts and hospitality should:

- not be lavish in nature;
- not a frequent occurrence;
- Typically, a gift should not be accepted if the cumulative value from any one organization or individual exceeds £200 in any 12 month period or £50 for any one gift.
- In no circumstances may an individual sell an accepted gift for monetary gain.

Any suspected ABC activity should be reported immediately through line management. If senior management is suspected of being involved this should be reported through an external source such as Serious Fraud Office: <https://www.sfo.gov.uk/contact-us/reporting-serious-fraud-bribery-corruption>.

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