

June 2024

Emerdis Limited Anti Bribery and Corruption Policy – Revised June 2024

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, international distributors or any other person Third Party or its representatives associated with Emerdis, or any of its subsidiaries wherever located (collectively referred to as “Associates” in this policy).

The objective of this policy is to communicate business expectations to all 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.

Emerdis will not knowingly do business with “Associates” who transact with money from criminal activities or participate in schemes to conceal the criminal origin of 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 decision on:

- Is it legal?
- Is it ethical?
- Is it something for which I am willing to be held accountable?
- Will it harm me or someone else?
- Would it embarrass co-workers, manager, clients, family or bring Emerdis into disrepute?

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

- They should not be lavish in nature,
- They should not be frequent or recurring.

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. Under no circumstances may gifts be sold for monetary gain.

Any suspected activity contravening the guidelines above should be reported immediately through line management or to ops@emerdis.com

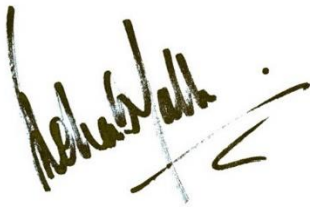
If senior management are suspected of being involved this should be reported through an external source such as:

UK - Serious Fraud Office: <https://www.sfo.gov.uk/contact-us/reporting-serious-fraud-bribery-corruption>

EU – OLAF European Anti Fraud Office: <https://anti-fraud.ec.europa.eu>

All reports will be acted upon with full anonymity.

Yours truly,



Rohan Mathur
Managing Director

I, my company, have read, fully understand and agree to abide and act in accordance to Anti Bribery and Corruption Policy of Emerdis Limited – Revised June 2024

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|------------------------------|--|
| Company name | |
| Name of Authorised Signatory | |
| Signature | |
| Date | |