

## Anti Bribery and Corruption Policy

Pearson Engineering is committed to preventing bribery and to consistently applying the letter and spirit of applicable anti-bribery legislation in all markets and jurisdictions in which it operates, including, but not limited to, the UK Bribery Act 2010. The company also maintains an effective compliance program aligned with international standards and the UK Bribery Act's Adequate Procedures. This is consistent with the company's commitment to truth and fair dealings, working ethically, honestly, and to the highest standards of business integrity at all times.

Pearson Engineering has in place an Anti-Bribery & Corruption Policy (the "Policy"), including relevant training for its employees and associated third parties, supported by relevant Controls designed to prevent the occurrence of bribery. Pearson Engineering and its senior management has a zero-tolerance policy with respect to corruption, influence peddling, extortion by public officials, unlawful taking of interest, misappropriation of public funds, favouritism, or facilitation of payments. We expect all employees and third parties to comply with these principles in the performance of their services for or on behalf of Pearson Engineering. In addition, employees violating Company Policy are subject to disciplinary action, including possible termination of employment. Relevant training is reviewed periodically to ensure that it reflects current legislation and principles. Our processes and procedures are independently audited every 3 years to ensure that they remain compliant with current legislation.

Directors, officers, and employees of Pearson Engineering, its subsidiaries, affiliates, and other controlled entities, and agents and other third parties (including, but not limited to our agents, representatives, intermediaries, contractors, suppliers and consultants) engaged by Pearson Engineering are prohibited from, directly or indirectly, offering, promising or receiving any bribe, financial or other advantage, making any payment, transfer for value, non-monetary benefit of any kind, or other inducement in any form which has the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in bribery, extortion, influence peddling, facilitation payments or other unlawful or improper means of obtaining or retaining any business or commercial advantage or bringing about the improper performance of any person's business or public function or activity.

Furthermore, every director, officer, employee, subsidiary, affiliate, controlled entity, and agent of Pearson Engineering is obligated by this and other policies to keep books, records, and accounts that accurately and fairly reflect all transactions and dispositions of its assets.

Our Policy is summarised below:

- **Bribery and Facilitation Payments:** All forms of bribery, including facilitation payments (except in order to protect against loss of life, limb or liberty), are prohibited, whether they take place directly or indirectly through another party.

- **Public Officials:** Any dealings involving public or government officials require heightened care, diligence and transparency and a need for appropriate disclosures and approvals ahead of such dealings.
- **Political contributions:** Pearson Engineering does not make political contributions.
- **Charitable contributions and sponsorships:** Charitable contributions and sponsorships are not to be used as a subterfuge for bribery.
- **Gifts and Hospitality:** Pearson Engineering employees must not offer or accept any gifts or inducements (personal benefits) to or from any person which are likely to conflict with their duties to any customer or any office of Pearson Engineering. It shall be granted without any intention of any reciprocity or of unduly influencing any decision, be reasonable, proportionate and transparent, do not generate any conflict of interest and do not give rise to any risk of undermining the reputation of Pearson Engineering. We have the same expectations of our third parties.
- **Payments and Financial Controls:** Pearson Engineering expenses and payments procedures and authorisation processes require a clear understanding of why payments are made and to whom. We have the same expectations of our third parties.
- **Communication:** Pearson Engineering senior management is committed to maintaining a culture in which bribery is never acceptable and intends that its zero-tolerance policy is clearly communicated to all employees and all relevant third parties.
- **Whistleblowing:** Any potential or actual breach of the Policy can be reported via dedicated escalation channels or in the first instance to any member of the undersigned.

Pearson Engineering Limited

Board of Directors