NDT Group Ltd
Anti-Bribery and Corruption Policy

CONTENTS CLAUSE

1. Policy statement
2. Who is covered by the policy?
3. What is bribery?
4. Gifts and hospitality – what can you do?
5. Gifts and hospitality - what is not acceptable?
6. Donations
7. Your responsibilities
8. Record-keeping.
9. How to raise a concern
10. What to do if you are a victim of bribery or corruption
11. Protection
12. Awareness training and communication
13. Who is responsible for the policy

SCHEDULE

SCHEDULE A. POTENTIAL RISK SCENARIOS: "RED FLAGS"

1. POLICY STATEMENT

It is our policy to conduct all of our business to the highest standards and in a wholly ethical manner, free from any form of bribery or corruption.

We will comply with all applicable laws relevant to countering bribery and corruption in all the jurisdictions in which we operate. However, we remain bound by the laws of the UK, including the Bribery Act 2010, in respect of our conduct both at home and abroad.

The purpose of this policy is to:

(a) set out our responsibilities, and of those working for us, in observing and upholding our position on bribery and corruption; and
(b) provide information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.

Bribery and corruption are punishable for individuals by up to ten years' imprisonment and if we are found to have taken part in corruption we could face an unlimited fine, be excluded from tendering for public contracts and face damage to our reputation. We therefore take our legal responsibilities very seriously.

In this policy, third party means any individual or organisation you come into contact with during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

2. WHO IS COVERED BY THE POLICY?

This policy applies to all individuals working within the NDT Group at all levels and grades, including senior managers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as workers in this policy).

3. WHAT IS BRIBERY?

A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

Examples:

Offering a bribe

You offer a potential client tickets to a major sporting event, but only if they agree to do business with us.

This would be an offence as you are making the offer to gain a commercial and contractual advantage. We may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client to accept your offer.

Receiving a bribe

A supplier gives your nephew a job, but makes it clear that in return they expect you to use your influence in our organisation to ensure we continue to do business with them.
It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.
Bribing a foreign official
You arrange for the business to pay an additional payment to a foreign official to speed up an administrative process, such as clearing our goods through customs.
The offence of bribing a foreign public official has been committed as soon as the offer is made. This is because it is made to gain a business advantage for us. We may also be found to have committed an offence.

4. GIFTS AND HOSPITALITY – WHAT CAN YOU DO?

This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties, and should be read in conjunction with the Group's Code of Ethics Policy.

The giving or receipt of gifts is not prohibited, if the following requirements are met:

(a) it is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;

(b) it complies with local law;

(c) it is given in our name, not in your name;

(d) it does not include cash or a cash equivalent (such as gift certificates or vouchers);

(e) it is appropriate in the circumstances. For example, in the UK it is customary for small gifts to be given at Christmas time;

(f) taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time;

(g) it is given openly, not secretly;

(h) gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of your manager; and

(i) you comply with the Group's Code of Ethics Policy

We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

5. GIFTS AND HOSPITALITY - WHAT IS NOT ACCEPTABLE?

It is not acceptable for you (or someone on your behalf) to:

(a) give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;

(b) give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;

(c) accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;

(d) accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;

(e) threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or

(f) engage in any activity that might lead to a breach of this policy.

The Director for the business is responsible for ensuring that those workers processing expenses claims have been provided with a copy of this policy, and have received training on the kind of red flags to identify in expenses claims that may indicate inappropriate gifts or hospitality.

6. DONATIONS

Generally, we do not make contributions to political parties but if we do they will never be made in an attempt to influence any decision or gain a business advantage. Generally we do not make charitable donations but if we do any such donations will be legal and ethical under local laws and practices. No donation must be offered or made without the prior approval of the company Director.

7. YOUR RESPONSIBILITIES

You must ensure that you read, understand and comply with this policy.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.

You must notify your manager as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage with us, or indicates to you that a gift or payment is required to secure their business. Further "red flags" that may indicate bribery or corruption are set out in Schedule A.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. We reserve our right to terminate our contractual relationship with other workers if they breach this policy.

8. RECORD-KEEPING

Managers are responsible for ensuring that they keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

9. HOW TO RAISE A CONCERN

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with your line manager. Concerns may also be reported by following the procedure set out in our Whistle Blowing Policy. A copy of our Whistle Blowing Policy can be obtained from your line manager or Company Director.

10. WHAT TO DO IF YOU ARE A VICTIM OF BRIBERY OR CORRUPTION

It is important that you tell your line manager as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity. Managers must report any such matters to the company Director immediately.

11. PROTECTION

Workers who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the line Manager immediately.

12. AWARENESS TRAINING AND COMMUNICATION

Managers are expected to ensure that:

- Awareness Training on this policy forms part of the induction process for all new workers.
- Staff receive an appropriate level of training on this policy.
- Our zero-tolerance approach to bribery and corruption is communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.

13. WHO IS RESPONSIBLE FOR THE POLICY?

The company director has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.

The company NDT Manager has primary responsibility for implementing this policy, and for monitoring its use and effectiveness and for reporting any issues raised to the Director.

Managers at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and, where appropriate, are given training on it.

Schedule A. Potential risk scenarios: "red flags"

The following is a list of possible red flags that may arise during the course of you working for us and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly using the procedure set out in the Whistle Blowing policy:

(a) you become aware that a third party engages in, or has been accused of engaging in, improper business practices;

(b) you learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials;

(c) a third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;

(d) a third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;

(e) a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;

(f) a third party requests an unexpected additional fee or commission to "facilitate" a service;

(g) a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;

(h) a third party requests that a payment is made to "overlook" potential legal violations;

(i) a third party requests that you provide employment or some other advantage to a friend or relative;

(j) you receive an invoice from a third party that appears to be nonstandard or customised;

(k) a third party insists on the use of side letters or refuses to put terms agreed in writing;

(l) you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;

(m) a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us; or

(n) you are offered an unusually generous gift or offered lavish hospitality by a third part.



Matthew Conway

Managing Director 01/04/2026

Document Record		
Revision	Changes	Date
1	Initial Issue	03/04/2023
2	Annual Review	02/04/2024
3	Annual Review	01/04/2025
4	Annual Review	01/04/2026